



UNIVERSITY OF GOTHENBURG
SCHOOL OF BUSINESS, ECONOMICS AND LAW

How are ideas regarding Corporate Social Responsibility translated to practice within a corporation?

Authors:

Felix Asper Karlsson, 1995-07-13

Pontus Enblom, 1995-09-08

Department:

Graduate School

Course:

GM0861, Master Degree Project in Management

Supervisor:

Sara Brorström

June 2022

How are ideas regarding Corporate Social Responsibility translated to practice within a corporation?

Felix Asper Karlsson

*Master of Science in Management, Graduate School
School of Business, Economics and Law at the University of Gothenburg*

Pontus Enblom

*Master of Science in Management, Graduate School
School of Business, Economics and Law at the University of Gothenburg*

Abstract

The negative sustainable development has emerged as one of the biggest challenges for corporations' future operations. This emerging situation has influenced organizations worldwide to introduce programs and documents about Corporate Social Responsibility [CSR] to guide corporations through how to control and counteract the negative sustainable development. Through the mode of translation this thesis will attempt to explain how ideas of CSR travel within a corporation, and how corporations translate ideas into practice. The mode of translation tries to explain the process of translating ideas into practice. For example, it posits that the blueprint, which represents the initial idea of CSR, and in this case is exemplified by the programs and documents introduced by the United Nations and Gothenburg municipality, might in reality not be actualized in the intended way. This is because agents, i.e., people tend to translate and transform CSR ideas. Three corporations in the region of Gothenburg will be participating in this thesis. To analyze the topic of interest, qualitative research with a comparative approach, and an adaptive approach will be conducted. This thesis enhances the knowledge in CSR and translation as it provides a clear understanding on how corporations interpret and translate ideas of CSR into practice in their corporation. This thesis shows that there is room for improvement for all participating corporations as CSR is an ever changing and developing topic. Furthermore, the thesis shows that CSR related documents tend to be ambiguous, leading to problems in the translation process for the corporations' subject to this thesis, and hence needs clarification.

Key words: CSR, Sustainability, Translation, Ideas into practices, Comparative, Corporations, United Nations, Agenda2030, Sweden

Introduction

In recent years, sustainability in general, and especially the climate crisis, has emerged as one of the biggest challenges for corporations' future operations and to the world's future existence (United Nations, 2021b; Pierrehumbert, 2019). This has influenced large organizations worldwide to introduce programs and documents about Corporate Social Responsibility [CSR] to guide them in how to control and counteract the general negative sustainable development (United Nations, 2021; United Nations, 2021a). The expectations from stakeholders regarding CSR have grown, but at different rates depending on geographical locations in the world (Brammer et al., 2006). A present example of this is the social responsibility that corporations take by neglecting Russia from their business activities and instead supporting Ukraine in the war that has emerged during the writing of this thesis. This entails that corporations are conducting their strategies in different ways, in other words, corporations take their social responsibility to formulate and execute their plans accordingly if they want to maintain their legitimacy, stay relevant and to be successful. In this thesis we define the phenomena in line with the United Nations (the UN) definition: “*Corporate Social Responsibility is when corporations integrate social and environmental challenges in their business operations and integrate with their stakeholders. CSR is about balancing economic, environmental and social aspects while at the same time addressing the expectations of the stakeholders*” - United Nations, 2021c.

In 2015, the UN introduced Agenda2030, a document which includes the 17 Sustainable Development Goals (see United Nations, 2021a, for all 17 goals). The purpose of this document is to achieve sustainable social-, environmental-, and economic development together with developed countries. It acts as a guideline for countries and corporations to counteract the negative sustainable development. This becomes clear in Sweden, and the city of Gothenburg specifically, where a new environment and climate program was introduced for the corporations in the city (Göteborgs stad, 2021). This program is based upon Agenda2030 and works as an incentive for corporations in the area. Thereby, the corporations present in the city of Gothenburg are subject to this program, and indirectly Agenda2030, meaning that they will have to take social responsibility and adjust their practices accordingly (Göteborgs stad, 2021). With these programs and documents, introduced by the UN and the Gothenburg municipality, the pressure on the corporations to engage in CSR increases, and makes them aware of sustainability to take greater responsibility. To tackle the challenges of CSR, corporations could engage in practices such as decreasing the corporation's carbon footprint, act more inclusive towards genders and ethnicities, and make the society safer. However, the official programs published by, for example the UN, the Swedish government, or the Gothenburg municipality, come with great ambiguity, which leaves them open for translation. This could by some be seen as something negative, but some argue that the dissonance enhances managerial creativity and maintains actors' awareness of the challenges with sustainability strategy (Giola et al., 2012; Gond et al., 2012). Thus, the corporations' translation of the ideas, for example, ideas communicated through sustainable programs and documents, into actual practice performed by the agents in the corporation is of high importance to CSR and sustainable development. This is because the corporations have a big responsibility and influence in tackling the different challenges of CSR, which ultimately has

a big impact on society, and it can be seen as an advantage for a corporation (Fatima & Elbanna, 2022; Forbes, 2020). Therefore, there must be a receiver on the other end who addresses the problem and who possesses an engagement and interest to translate these ideas into practice (Czarniawska & Joerges, 1996; Callon, 1984). In this thesis the corporational leaders will be referred to as high ranked agents, and followers will solely be referred to as agents. Higher ranked agents in this context are people who design the CSR documents and bring these ideas into the corporation, whereas the agents are the ones receiving the directives and realizing them into practice.

Authors in the topic have been viewing the phenomena of translation of ideas and documents by focusing on how CSR is interpreted, introduced, and applied into a corporation from the perspective of the leader or the follower. This means that previous research has been limited in their analysis by not considering both perspectives of the translation process, and hence not being able to make an accurate evaluation of the process (Collier & Esteban, 2007; Ditlev-Simonsen, 2011; Wright & Nyberg, 2016). Previous research has focused on the leader's influence in the translation of CSR practices (e.g., Wright & Nyberg, 2016), and stated that the main reason for the lack of development in climate change is the way it is translated within corporations. It is argued that innovations in business and technology are essential to respond to climate change, however, without the proper guidance from leaders to, for example, ensure improvement such as reductions in gas emissions, the fight against the negative sustainable development will not be successful (Wright & Nyberg, 2016). Furthermore, previous research has focused on the followers' importance (e.g., Collier & Esteban, 2007), emphasizing that the directives of the leaders are insignificant if the followers do not realize them in practice. The authors stated that followers play a more important role in the translation process than leaders. Without the followers' engagement and commitment there will be no successful leaders or corporations. The outcome of the translation is dependent on the followers' willingness to cooperate. However, CSR translations are sometimes complex, and Collier and Esteban (2007) urge leaders to motivate their followers, create a sound culture, and engage in corporate ethics programs to acknowledge that followers have critical roles in corporations.

To solely consider one perspective could be problematic when analyzing the translation process, as the translation process consists of multiple agents who impact the outcome of the process. Both perspectives ought to be considered to get an accurate understanding of the situation in the corporation and a comprehensive understanding of the translation process. Contrary to previous research which has focused on one perspective of the translation process, Watts et al. (2015) started to take the broader perspective into account. By taking the broader perspective, i.e., both perspectives of the translation process, the authors managed to get a more comprehensive picture of how the whole translation process progresses, showing the separation between idea and practice of CSR strategies in the analyzed corporations. To fill the gap in previous research, this thesis will, in line with Watts et al. (2015), rather focus on both parts of the translation process. Furthermore, the gap will be filled by conducting a comparative approach through focusing on three corporations located in Gothenburg, Sweden, and looking for differences as well as similarities in how these corporations translate ideas based on CSR documents and policies into their specific corporation. By filling this knowledge gap in research, this thesis can support and direct

corporations in their practical work with CSR. The risk of translating the ideas differently from how they initially were intended can result in problems for businesses and society, such risks could result in further devastation of the climate or contribute to a less safe society. The results from this thesis will contribute in reducing the aforementioned problems, as such a contribution to research will help corporations and societies to fight the negative trend in sustainability. *Therefore, the aim of this thesis is to analyze corporations' ways of translating ideas regarding fighting the negative sustainable development into practices.* We will further compare three corporations, an approach which previously has been a challenge for researchers as the definition of CSR is vague, hence why there has been a challenge to compare and evaluate findings since studies have been referred to different dimensions of CSR (Williams & Aguilera, 2008). This will be done by analyzing the overall activities in the corporation, and therefore detailed activities, such as content of specific meetings, will not be considered.

Theoretical framework

Mode of translation

Through the mode of translation this thesis explains how ideas travel within an organization, and if they tend to be translated by agents along the way. This will be done by considering both perspectives rather than seeing the phenomena from the lens of one perspective (Callon, 1984; Latour, 1984). The mode of translation tries to explain the ongoing translation process in an organization that can affect the intended outcome of ideas. The blueprint, which represents the initial idea of a change or a project, and in this case is exemplified by the programs and documents introduced by the UN and Gothenburg municipality, in reality might not be realized in the intended way due to, for example, agents, i.e. people, translating and transforming the ideas (Callon, 1984; Latour, 1984; Lawrence et al., 2009; Nicolini, 2012). The two theories within mode of translation, as discussed below, will provide a platform and theoretical support for the authors to analyze the process of translating ideas into practice in organizations.

In his study, Callon (1984) introduced four different “moments” of translation which are well-suited tools to analyze the phenomena where ideas travel and become translated into practice. The moments act as an explanation of how the translation process could be initiated and take shape, but also a guideline in how an organization could act to maximize effectiveness and minimize the potential disturbances of the translation process. The first moment, or stage, of the translation process is the *Problematization*, in the problematization stage the actors and objectives of the potential problem are identified. In this stage, agents identify the problem and make themselves indispensable to others, i.e., when the organizations, and the agents in it, identify the challenges with sustainability, which makes them an obligatory passage point (OPP). An OPP can be seen as the common purpose or topic that forces the agents to merge and work together. The OPP in this context would be the CSR, and the group responsible to create the CSR policy, and other CSR related documents in the organization, which merges the different agents together (Callon, 1984; Czarniawska &

Joerges, 1996). The second stage is *Interessement*, the interessement stage is about bringing together, convincing, and engaging other agents within the organization and “locking them” into their proposed roles. Thus, it is required that the agents understand the reason behind the problem and get engaged to take part in the process of counteracting it. In the third stage, *Enrollment*, the organization coordinates the idea of how to tackle the problem, and enroll the agents into the process by interrelating and defining their role (Callon, 1984). Lastly, the fourth and final stage of the translation is *Mobilization*, where agents of the organization are already enrolled and have become active support in the process of tackling the identified problematization in the first stage (Callon, 1984). Here it is ensured that the agents are proper representatives of the translation and that they do not betray it, this as the translation is a process and if the agents along the way fail to accomplish the translation the whole network of actions would fall apart. Additionally, Czarniawska and Joerges (1996), inspired by the mode of translation presented by Callon (1984) and Latour (1984), elaborated on the idea of translation and applied it to an organizational context. They explain further how the translation process progresses gradually. They posit that an idea first is discovered, then created and organized by agents in the organization. The idea is later enacted in order for other people to join in on the idea. Consequently, the idea is objectified into a quasi-object, i.e. a book, a document or a picture to illustrate the idea, and more easily translate the idea into practice (Czarniawska & Joerges, 1996). Lastly, the formal decisions are then based on the idea and communicated into the organization. All these actions contribute to the creation of a “fashion”. A fashion is when the idea gets energy and is accelerated by society to spread and cement itself in practice (Czarniawska & Joerges, 1996). This fashion can be accepted by the agents, and with time turning into an institution and establishing themselves in society.

Another way of interpreting the mode of translation is through the lens of Latour (1984). He presents the ideas of a *Translation model* and a *Diffusion model*. The *Translation model* is the perception that ideas shape with time and as they travel in a chain from agent to agent within the network. He presents the example of a “token” which represents an order, claim, or artifact which spreads in the organization, where each agent in the network can influence and modify the token (Latour, 1984). Such impact could have a significant effect on the results of idea translations in an organization. With the idea of the token Latour (1984) explains that for the spread of the token there is no inertia to account, meaning that when no one is present to pick it up then the spread will simply stop, and once the token is neglected it is neglected. On the contrary, the *Diffusion model*, which Czarniawska and Joerges (1996) focus their ideas about translation on, does not imply that every single agent in the network has the same impact on an order, claim or artifact (Latour, 1984). Rather, the diffusion model implies that the token spreads and moves in the same direction as long as there are no obstacles, such as agents, stopping it. Yet, the token can change directions and it can be slowed down or accelerated by agents (Latour, 1984). An example of this is the fashion industry where the idea will be accelerated by society and eventually the society might slow the idea down and it could fade out (Czarniawska & Joerges, 1996).

The two theories initiated by Callon (1984) and Latour (1984) are both associated in a way that they are both circulating around the idea of orders, claims and artifacts, or in this case ideas, getting transformed, modified, and taken shape as they move in time and space. However, they differentiate in matters of how they view the mode of translation. Callon

(1984) sees the process of translation as something that could be controlled to a greater extent than Latour. Furthermore, the result of translation is in a way a symmetrical description of a complex process, but it also provides an explanation of how our social world is mobilized. On the contrary, Latour (1984) problematizes the process of translation to a greater extent than Callon, as Latour introduces a less comprehensive view on how the translation process progresses and presents a more uncertain transformation for the orders, claims, artifacts or ideas in the organization. Finally, Latour (1984) is more prone to focus on the actions of agents in the translation process while Callon (1984) directs his focus on what the actors do and who the actors are.

Agents and translating processes

According to Czarniawska and Sevón (1996), the motion of change is periods in which organizations start to question internal practices, which agents have previously taken for granted. When an organization, and agents in it, realize and identify the need for change, the organization will deconstruct the previous practices, and thus construct new ones to enhance their operations (Czarniawska & Sevón, 1996). In relation to this thesis, the Agenda2030 published by the UN can act as a source of realization for the organizations, where organizations realize the need for change and create new CSR practices in line with the proposed documents to fight the negative trend in sustainability. To conduct and create new CSR practices to make a positive impact on sustainability is therefore to be seen as organizational change from the perspective from Czarniawska & Sevón (1996).

When speaking about the translation process, focus can be put on the structure in the organization and what an organization can do to fulfill the ideas into practice. However, the agents, i.e. people, working in the organization, also need to be considered as they have a great impact on the process and are translating and fulfilling the ideas into practice (Callon, 1984; Latour, 1984; Nicolini, 2012). This is something that Lawrence et al. (2009) argue, when the authors claim that organizations provide guidelines, such as programs and documents in this case, to regulate, control and direct the actions of the agent within the organizations. Moreover, Lawrence et al. (2009) highlights the importance of considering the agents and their effect on the organizations, as the agents affect the organizations through their activities as much as the organizations affect the agents through programs and documents. It is from the same thoughts Anthony Giddens created his idea about mutual dependence between organizations and agents (Giddens, 1986). Meaning that practices are a result from organizations and their efforts of directing agents, and a result from agents performing activities in daily life which then generate these practices. Furthermore, Giddens argues, in line with his idea of practices being created in mutual generation, that organizations can use their agencies to change the structure of the organization (Giddens, 1986).

Method

Research design

To analyze the topic in this thesis, a qualitative research design with a comparative approach, and an adaptive approach has been conducted. A qualitative research design is appropriate according to Silverman (2019), to analyze and understand how the translation process proceeds within the corporations, and by using a qualitative design we can understand views and perceptions within the corporations. This gives us the opportunity to collect in-depth data which will be needed to understand the constellations and roles of the agents in the corporation. A comparative approach will be conducted, as it allows us to compare and contrast the translation processes between the subject corporations. Comparative studies regarding CSR are quite rare in relation to other corporate fields, due to the ambiguous definition of CSR (Williams & Aguilera, 2008). However, in our thesis we will not focus on the corporation's own definition regarding CSR, but rather how they translate their ideas into practice. This will give us a fair evaluation of the different processes which in turn can be evaluated within a comparative approach. Along with the qualitative design and comparative approach, there will be an adaptive approach to this thesis as the corporations of focus are operating in different environments. Gene Lessard (1998) posited that we will never have perfect information, hence why we must learn from the responses of our internal and external environments. This adaptive approach would allow us to see the bigger picture of a corporation's environment, take the different corporation's specific environments into account, and understand how they tackle the notion of translation. Using a qualitative design with an adaptive approach, one would acknowledge the contextual sensitivity of seeing how all participants of the corporation fulfill the translation process (Silverman, 2019).

Furthermore, this research is inspired by the holistic view as we will not focus on separate business areas of a corporation, but rather see the corporations as an entirety. The translation process is not something that is affected by or affects a certain part of a corporation, it is part of a larger system where all business areas and actors are involved. Solaimani et al. (2021) presented an example of why the holistic view could benefit corporations' sustainable practices. In their article they argued that a corporation's sustainability impact ought to be measured when all interactions and independencies within a system are involved to get the best results. Hence why we will interview not only high ranked agents in the corporations or high ranked agents of sustainability, but agents from different hierarchical levels of the corporations. Some examples of which roles the interviewees had in their separate corporation were CEO, Sustainability strategist, Project developer, Coordinator, Engineer. One perspective regarding this research topic cannot single handedly allow us to argue our present results, but to incorporate the larger system one could better understand the many sequences involved in the translation process.

Study setting

The study is situated in Gothenburg, Sweden. The study is focusing on the present, and the topic in the study, CSR, could be categorized under the umbrella concept of sustainability (Chakraborty, 2015). The city of Gothenburg has many visitors every year, and has become a source of inspiration for cities and corporations in regards to CSR specifically and sustainability in general (Karlsson, 2015). The corporations in this thesis, Jernhusen, Göteborg Energi, and Renova are either situated or have offices in Gothenburg, and were selected based on their availability as well as their geographical location.

Jernhusen is a Swedish-state-owned corporation that manages, controls, and owns properties which are linked to the Swedish railroad network (Jernhusen, 2021a). Jernhusen was founded in 2001 and had by the end of 2021 a total of 175 agents. The corporation has control over 37 different railway stations around the country and they administer 91 real estates around these stations, including 20 train depots and 1 hotel. In their sustainability report, Jernhusen stated that sustainability is a fundamental and natural part of their operations as a real estate corporation which operates near railroads. Jernhusen puts their focus on long term profitability to promote the idea of creating sustainable value growth, and to set an example within the work of sustainability. Within the Agenda2030 there are 17 global goals for sustainable development, and Jernhusen has presented that they can make a difference to nine of those goals. The goals Jernhusen allegedly can make a difference in are equality, sustainable energy, sustainable cities and communities, good working conditions, sustainable industry, sustainable consumption and production, inclusion in society, biodiversity, and fighting climate changes (Jernhusen, 2021). Over the years, Jernhusen have formulated three value words (Safe, Sound, Secure) to represent and guide their way of working to continue to prioritize in a sustainable way and to make a difference for the people. Furthermore, Jernhusen has put high demands on their different suppliers such as the quality of the material that is being supplied as their cooperation and relationship are of great importance if the corporation is to meet the expected results.

The second corporation is Göteborg Energi which is entirely owned by Göteborgs Stadshus AB, in other words, the municipality of Gothenburg (Göteborg Energi, 2021a). Göteborg Energi is an energy corporation located in Gothenburg that distributes and sells district cooling and heating, electricity, natural gas, and broadband. By the end of 2021, Göteborg Energi had a total of 1008 agents. As of 2021, Göteborg Energi's district heating was made up of 7% fossil fuel, 24% renewable energy, and 69% recycled energy which has paved the way for the long-term goals of becoming climate neutral by 2030 (Göteborg Energi, 2021). Göteborg Energi presents ten different sustainable goals, in line with the Agenda2030, where they believe that they can make a difference. These goals are calibrated with the rest of the world to keep track of what is needed or if some goals are to be adjusted. Through its ownership of Göteborg Energi, the municipality of Gothenburg has an urgency to seize the opportunity to integrate and develop fiber operations in urban development. The municipality advocates the urgency to be an influential participant in the development of a sustainable Gothenburg. Göteborg Energi has stated that the relationship between suppliers, co-workers, and customers are critical if the city is to become sustainable (Göteborg Energi, 2021). One of

these relationships is with Renova as Göteborg Energi are incorporated with Renova's waste incineration methods (Göteborg Energi, 2021).

The final selection, Renova, is a waste management and recycling corporation operating in Gothenburg, and the western part of Sweden in general (Renova, 2021). The corporation is owned 85% by Göteborgs Stad, and the other 15% is owned by ten municipalities located in the west part of Sweden. As of 2021, Renova along with their 773 agents values their relationship with the academia, customers, and owners highly where they collaborate to develop new processes for waste management. Thus, Renova hands out an environmental scholarship to young scientists from universities in Gothenburg (Renova, 2021). Renova's operations are affected by the global targets that are set and altered over the years, but the corporation also adheres to the different requests and wishes from their customers in the local communities. Along with Jernhusen and Göteborg Energi, Renova presents their take on the sustainability issues where they believe that they can make an impact. Nine sustainable goals were presented from this conducted business review, but along with this Renova has linked their essential sustainability issue with UN's global goals for sustainable development, in other words, the Agenda2030 (Renova, 2021). Continuing on the same path, during the year of 2020, the 13 municipalities within the Gothenburg region signed a new waste plan that shall apply until 2030 (Renova, 2020). Furthermore, Renova proudly presents their hierarchical "waste ladder" which indicates in what specific method, and order, waste should be processed. At Renova it starts with *Minimize* followed by *Reuse*, *Recycling*, *Energy recovery* and lastly *Deposit*. The corporation uses this waste ladder as a map to see what has changed over the years and where more focus is needed. Overall, the corporation's value chain within their long-term waste management starts with the society, and customers that generate waste. Then, Renova collects the waste material to sort, treat and refine it which then could lead to three different outcomes. One option is to detoxify the cycle, another option would be to deliver energy to the society, and thirdly the corporation could return the refined material back to society for use (Renova, 2021).

These corporations are of different sizes which plays a role when it comes to comparing and breaking down their practices. Hence, the adaptive approach as well as the holistic view ought to be considered and used to make sure that fair evaluations are presented throughout this thesis. It is of utmost importance to acknowledge the different environments these corporations operate in as well as understanding that corporations might neither have the resources nor capital to perform to the extent that they wish.

Data collection

The thesis has been conducted in line with the Swedish Research Council ethical principles (Vetenskapsrådet, 2002), and the data was collected through document analysis and ethnographic activities such as semi-structured interviews (Silverman, 2019). The document analysis complemented the semi-structured interviews, as it helped us to get an idea of how the corporations are working with CSR prior to the interviews. The analyzed documents were scientific articles, the corporation's sustainability reports, financial reports and other information available on the corporation's website. In these reports, roughly 300 pages were analyzed, providing us with rich information upon the interviews as we were able to prepare

detail-oriented questions from the various reports. However, the potential risk with document analysis in data collection is the potential bias which could be present where we might unconsciously take sides in matters of our own interest. Furthermore, texts can easily be interpreted differently from how the source intended to, which can lead to misinterpretation with the original researcher's point of view.

The sample group consisted of 17 interviews which were shared between the corporations, six interviews were conducted with Jernhusen and Göteborg Energi, and five were conducted with Renova. The participating interviewees gender was distributed equally, with a slight majority of males. The interviews lasted between 30 and 60 minutes, and were conducted through the online platform Zoom. This potentially increased the comfortability of the interviewees and made them more prone to answer the questions in a more comprehensive way. However, a possible disadvantage of interviewing online is that some interactions present in a physical interview would be lost, e.g., body language (Silverman, 2019). Zoom is a platform in which private security has been questioned as anyone can enter the arranged meetings on the platform. Thereby, we had to secure the interviewees anonymity and security by restricting the invitation by sharing the invitation link exclusively to ourselves and the interviewee, and also add an acceptance stage where we approve who the participants are and could decline potential unwelcome guests (Silverman, 2019).

Before the initiation of the questions, we asked for the interviewees' acceptance to record the interview, these recordings were then stored together with the other collected data in the database. The interviewee was then informed that the recorded interview, and transcription would be deleted after the thesis was completed. Moreover, the interviewees were informed that the thesis would not be submitted without their approval as they would be assigned the final version of the thesis upon submission, although their approval would not change neither our results nor our perception of the corporation in question. The agents relevant for interviews were selected upon their hiring in the selected corporations and their daily practices. When the agents for the interviews were selected, we contacted them one by one through email, or calling them on the phone. Upon conducting the interviews with the corporations, we created the interview guide, which is advantageous to enhance and streamline the data collection in the interviewing process. This interview guide was created by analyzing the corporations' yearly reports, sustainability reports and the overall information available on their website, which made sure that we would be able to build our questions around the appropriate topics. The questions in the interview guide shifted depending on what position the interviewee had in their corporation. For someone who worked more practically with translating ideas the questions circled around how the daily activities in the corporation proceeds, and how he or she were informed and enlightened about the corporation ideas and vision. For interviewees with a higher rank, the questions circled around how the programs and documents were translated and further on passed on in the corporation.

Upon conducting the interviews, we analyzed and controlled the interview guide to make sure that the questions created for the interview were appropriate and not of sensitive character. When encountering the interviewee for the interview some general ethical information was shared with the interviewee. First, we explained the reason behind the present thesis, including the fact that the thesis will be published publicly. Secondly, we made it clear for the interviewee that it was not obligatory to answer any questions. Furthermore,

the interviewees were informed that their participation would be held anonymous throughout the whole thesis process, this promise was secured by not referring to any name or any specific positions within the organization throughout this thesis. Additionally, the names and interviews were stored on a secure database in which only we had access to. Thus, a link had to be sent and an acceptance of the application would be needed from us to get access to the content in the database. We found it crucial that the people who were participating in the data collection process had a possibility to express their view and in a more comprehensive way give us a perception of how the corporation works with CSR, hence why semi-structured interviews were the selected data collection source. The risk with questionnaires in relation to semi-structured interviews is that some aspects might fall between the chairs as the questions in the questionnaires might have been too restricted, whereas in an interview the interviewee can speak and provide information more freely. Lastly, there was a risk of misinterpretation of the collected data as the interviews and the analyzed documents about the corporations were in Swedish and the authors had to translate it as the thesis was conducted in English.

Data analysis

Prior to the interviews, we analyzed the selected corporations' annual reports, sustainability reports and other available information about the corporations on their websites. This was done by searching through the corporation's available data for valuable information that could help us answer the aim of this thesis (Göteborg Energi, 2021; Jernhusen, 2021; Renova, 2021). The interviews were conducted according to the interview guide, with reservations for freely conversations that naturally appear in semi-structured interviews. As we were conducting the interviews, the interviewees tended to lose track of the subject by elaborating on detailed aspects in their respective areas, moreover, the interviewees tended to get lost in their elaboration on CSR due to the subject's broad definition. Thus, the interview guide, and the choice of semi-structured interviews, helped to make the interviews more structured, which for example open-ended interviews would have not. After the interviews were conducted the process to transcribe them began, this was done to make sure that the information was not misunderstood, and to make sure that every valuable piece of information was documented. As the data collection took place, memos were utilized to help us organize the data and to better remember the conversations taking place during the interviews with the interviewees.

After transcribing the interviews, the coding process began. To make the data collection process more effective we decided to code the first interviews in the meantime as the data collection process proceeded, in that way we also got the opportunity to adjust the questions asked to the interviewees to collect valuable data. The coding process was carried out by analyzing the collected data, i.e., transcribed interviews and documents, and highlighting the valuable sentences which contained information that would help us to answer the aim of this thesis. The coding process firstly rendered into broader 1st order codes, and were then decomposed into more specific codes throughout the 2nd and 3rd order codes, some examples of the decomposed codes were “Leaders”, “Company size and culture”, “Employees engagement and involvement” and “Steering documents and goals”. We decided to code one corporation at a time to keep our focus on the corporation in question and not be affected by

different information regarding the other two corporations. The first interview was coded jointly to ensure that we were on the same page regarding labeling the valuable sentences, the remaining interviewees were then coded separately to not influence each other and ensure that the codes were in line with each other. The codes were then categorized and themed in line with the common meaning of the codes, this was done jointly by the authors to enhance the effectiveness and quality of the thematization of codes. Once we reached the final phase of the coding process, we had the data settled for the empirical part for each corporation.

Empirical section

The analysis of the topic of interest resulted in several themes which will be presented in this section. The empirical section will be divided corporation by corporation, and each part will be structured by the 4 stages of Callon (1984). Mainly the presented results from the analysis originate from interviews, however, it will also appear results from the analyzed documents.

Jernhusen

From idea to text

Jernhusen is state owned, an ownership structure which comes with high expectations, and big responsibilities, in regards to CSR (Jernhusen high ranked agent 1, 2022). A general challenge with CSR, raised by multiple interviewed agents at Jernhusen, is the balance between sustainable and monetary prioritization. According to the agents of Jernhusen, the fact that the corporation is state owned balances the sustainable and monetary focus in a preferable way. Additionally, the ownership of Jernhusen is perceived as competent, present and long-term thinking which allegedly benefits the corporation's social responsibility.

“I feel that we have a board who takes these things seriously. They are present in the daily activities and it is a luxury to work in a corporation which is this long-term thinking”
(Jernhusen agent 1, 2022).

The board of Jernhusen is referred to as the “Initial translation phase” (Jernhusens agent 1, 2022). It is the board, containing the CEO, and where one seat is represented by the Swedish government, who identifies the sustainable challenges for the corporation, and inspired by the Agenda2030, sets the sustainable objectives for the corporation. Accordingly, the board designs the CSR policy, and other CSR related documents which direct the whole corporation's CSR activities. This brings together the agents in the corporation, something which makes the board, and the subject of CSR, indispensable for the corporation and the agents. It is, according to a high ranked agent at Jernhusen, crucial to create the CSR policy, and other CSR related documents, as clear and simple as possible to make the daily operations easier for the agents in the corporation. Therefore, 17 sustainable goals have been downsized to three value words (Safety, Sound, Security). The change is perceived as a beneficial one by the high ranked agent “If you would wake up our agents in the middle of the night, they would know what our three value words are” (Jernhusen high ranked agent 1, 2022). It is

important to Jernhusen to create these policies in an inclusive way. Everybody in the corporation is subject to this policy and the information in the policy has to cover each area of the corporation in order for it to include and be clear to all agents in the corporation.

“We have changed from 17 sustainable goals to three more general goals, or value words. These value words are obvious for our agents, and this is key to creating engagement in the corporation. I also believe in clarity, the policy and documents published has to be clear and relevant for the agents no matter what role they have in the corporation”
(Jernhusen high ranked agent 1, 2022).

The process of creating this CSR policy and CSR related documents is a task for the board. Jernhusen are open minded in this process, and therefore they let themselves be influenced by external sources of inspiration. For example, this process and creation phase is influenced and inspired by other corporations, nationally and internationally. One example of this was when the board, influenced by one of the agents in the corporation, traveled to France to get inspiration for CSR activities. This external inspiration and desire to share experiences with others is what drives Jernhusen forward and helps them to be proactive.

“We are superinterested to be influenced by other corporations inside and outside Sweden. We are not as big as other corporations and we do not have the resources to conduct research, therefore, to collaborate with other corporations is important to us in order to contribute to a more sustainable world”
(Jernhusen agent 2, 2022).

Overall, the CSR related policy and documents are referred to as clear and comprehensive among the agents in Jernhusen throughout the data collection process. However, some interviewed agents indicated that the policy, documents, and goals, presented by the board, were too broad and not concrete. The policy is perceived to be open for interpretation and jumps to conclusions, as the way to execute the idea and achieve the goal is not explained. Moreover, the documents do not contain any mandatory elements, and are thereby open for the agents in the corporation to translate and interpret freely which is seen as something negative among the agents. Additionally, the policy is perceived as basic, and the information is referred to as “low-hanging fruits”. Another agent stated that the CSR policy is thin and not as comprehensive as the board perceives it to be.

“From my point of view the policy contains many basic directives, it is not comprehensive enough and the road to the goal is not clear. Therefore, interpretation and opportunities for prevarication in the policy is imminent. Moreover, the policy contains a lot of “old news” which has not been updated for a while”
(Jernhusen agent 3, 2022).

Communication of text

Jernhusen relies on the daily operations of the CEO, and other high ranked agents, when it comes to pass on this information and communicate it into the corporation (Jernhusen agent 2, 2022). This as the CEO, and high ranked agents, are in a natural position in the line structured corporation of Jernhusen to pass on the ideas from the board of directors to the agents working practically in the corporation. Therefore, a high ranked agent stated, it is important that each high ranked agent comprehend the CSR policy's and can translate it further to others in the corporation in a clear and correct way.

“It is my role to be in line with the policy. My colleagues and I are the ones responsible to pass the information down to the corporation, and our philosophy in Jernhusen is that this should be done in our daily operations. This part of the translation process is crucial as it engages and brings together the agents in the corporation to work with CSR”

(Jernhusen high ranked agent 2, 2022).

There are plenty of ways which the higher ranked agents in Jernhusen work to translate the CSR policy to inform and influence the agents to be more interested and engaged. Once every month, approximately, the CEO brings all agents in Jernhusen together, regardless of what business area they belong to. This meeting is referred internally to as “VD-ordet” (The CEO-word). On this occasion the CEO shares some general information about Jernhusen which has been discussed in previous board meetings and invites other agents from the four different business areas of Jernhusen to inspire agents by sharing information about the daily operations and successful CSR activities in their business area. Furthermore, there are monthly meetings within the four separate business areas which only consist of agents from the business area in question. Additionally, daily meetings held by the higher ranked agents in the business area regarding sustainability and CSR activities are held within smaller groups who work actively with these issues. This structure of frequent meetings is highly appreciated among the agents, it allegedly makes them feel more involved, updated and motivated to contribute to the corporation's CSR activities. These meetings are some among other tools the high ranked agents use to pass on the information from the board into the corporation to control and direct the agents in their CSR activities, according to an interviewed agent at Jernhusen. These meetings are supported by educational get-togethers where sustainability usually is a theme, and inspirational speeches from internal or external actors who, as mentioned previously, could involve speeches about achieved projects within the corporation or in external corporations. The interviewed agents mentioned throughout the interviews that the vast numbers of get-togethers, and the frequency of the meetings, helps a lot in their CSR work. Furthermore, the corporation's culture is referred to as an open one, the agents have short ways of communication with everyone in the corporation, including the CEO, and the possibility for the agents to express their creativity is constantly proven. Consequently, the corporation allegedly has a well-established down-up approach where the agents can act creatively, and be involved and engage into CSR work to enhance Jernhusens overall CSR contribution. However, even though the possibilities are there for the agents to take, the corporation's schedule and prioritization does not allow the agents to involve themselves in

these matters as other, more important tasks, need to be prioritized and then there is no time to get involved with CSR.

“To communicate within the corporations, we once a month have “VD-ordet” (The CEO-word) with the whole corporation collected to listen to the CEO, and other high ranked agents. On top of that we have more frequent meetings within our specific department, and one step further we have daily meetings with the people we work most closely with. These helps us individually and as a corporation in our work with sustainability, it inspires and motivates us as well as it helps us to stay engaged”

(Jernhusen agent 2, 2022).

“I would say that the culture in our corporation is a key for our CSR activities. It is clear that we as agents have the possibility to get involved and affect the corporation's CSR activities, which is very motivating. But there is not always time for us to put effort in these aspects as our schedules and daily operations are covered with other important stuff to prioritize”

(Jernhusen agent 3, 2022).

The corporation is referred to as “A big corporation with a small number of agents”, by multiple agents at Jernhusen. The size of the corporation and number of employees in the corporation is referred to as an advantage, this as the smaller number of agents constructs shorter ways of communication between agents and business areas, as experienced by one agent who perceives that the communication with the CEO, and between business areas in the organization, as close, effective and not hierarchical. Moreover, the relatively small corporation enhances the agent's possibilities to be included in decisions about CSR, where the specialist and higher ranked agents within each business area of the corporation plays an important role. Additionally, the size of the corporation is referred to as beneficial by high ranked agents as it makes it easier to engage and involve the agents in the corporation, in turn enhancing the ability to act upon plans and ideas. However, some agents within Jernhusen expressed their concern about the communication in regards to the evaluation process and reports about the end results of the initiated CSR activities and sustainable projects during the data collection process.

“The engagement and knowledge level among the employees in Jernhusen are always present in daily operations. Moreover, the size of the corporation is beneficial for us as it makes the communication easier and it is easier to include wider numbers of agents in the decisions.

Something that also increases the overall engagement among the agents”

(Jernhusen high ranked agent 1, 2022).

Realization of communication

To incorporate the agents with the CSR policy, and other related CSR documents, high ranked agents and agents at Jernhusen point out the importance of a clear Code of Conduct. The Code of Conduct works as a framework for the agents and displays how agents are expected to behave. In line with other CSR related documents, the Code of Conduct is designed by the

board. It enables the agents to take initiative, and be proactive, because they are well informed about how to act sustainably in each situation they encounter. Alongside the Code of Conduct, educational events and meetings play a significant role in enrolling the agents where the former is crucial for the CSR activities of Jernhusen as they hand a lot of responsibility to their agents, and with this trust comes risk. Therefore, to educate the agents around CSR in general and how Jernhusen specifically wants to conduct their CSR activities is crucial. It will, according to a high ranked agent, engage more agents and enhance Jernhusen possibilities to contribute to a better world.

“We have a very clear Code of Conduct which supports us agents in our daily operations. I think it is easy for me to work sustainably as the Code of Conduct and other documents helps me to understand how the organization aims to work with CSR”

(Jernhusen agent 2, 2022).

The recruitment of competent agents is constantly referred to as crucial by interviewees of Jernhusen. High ranked agents of Jernhusen state repeatedly that the recruitment process is significant when working with CSR, this as the potential agents and their background plays a great part in Jernhusens CSR activities. Hence, Jernhusens recruitment process of agents is a large reason why so much responsibility can be handed to the agents and why these agents are referred to as engaged, interested and involved to such an extent (Jernhusen, 2022). This recruiting process is seen as the first step of CSR, and according to high ranked agents in Jernhusen, this process usually progresses well as Jernhusen are seen as a CSR encouraging corporation which potential agents who engage in these questions and are passionate about CSR strives to join. Consequently, the need to push the agents in Jernhusen to commit to CSR activities is not needed, this engagement and interest comes natural in many aspects, therefore, a lot of the energy can be focused on controlling and directing the engagement among the agents.

“CSR is in many cases a question of culture. It is about attracting, recruiting and retaining the right people who commit themselves to CSR. In our situation, many people committed to CSR seek a way to be part of Jernhusen, which helps the corporation to be CSR proactive a lot as the foundation is already there”

(Jernhusen high ranked agent 1, 2022).

The high involvement in CSR activities among the agents in Jernhusen is due to many reasons, according to the agents of Jernhusen. The well-established culture where the agents are involved and handed a lot of responsibility is one, the down-up approach where the agents get involved in the CSR activities is another, and the inclusion of agents in CSR decisions are a third. This was stated by one agent who, as aforementioned, initiated a trip for the board to France to get inspiration. This trip resulted in a mission where the board involved the agent and handed the responsibility to implement the ideas to the agent. This implied the responsibility to implement the ideas collected in France, which was done through workshops etc. Such an initiative is a typical way Jernhusens work to involve their agents and utilize the vast knowledge in their corporation. Moreover, the agent's involvement, and capability to take

initiative, are enhanced as Jernhusen, according to an agent, has started to collect information and opinions among them. This is performed to collect more information regarding the corporation's CSR activities, something which strengthens the argument about the culture and down-up approach in Jernhusen.

“If we as agents want to get involved the culture opens up for it, additionally there are clear ways and tools in which we can make our voice heard and thereby get involved. And a good part with it is also that the board or higher ranked agents values our opinions and takes them seriously”

(Jernhusen agent 4, 2022).

Jernhusen is divided into four different business areas: stations, cargo terminals, train depots and urban development. These business areas, according to the employees at Jernhusen, allow the agents to focus primarily on their specific area and therefore become specialists. This allegedly contributes a lot to Jernhusens CSR activities, and assists agents in their daily operations as they are able to use their knowledge at the right place to enhance the corporation's sustainable development.

“The separation of business areas in our corporation allows us to focus and become specialists in one specific area. This enhances our possibilities to contribute to the corporation's financial and sustainable goals”

(Jernhusen agent 1, 2022).

Ensurance of continuity

Once the CSR documents and ideas are translated and the agents are enrolled, Jernhusen has to keep control of the agent and direct them in their daily operations to avoid mistakes and downreases in engagement, according to a high ranked agent at Jernhusen. The line organization plays an important role in this aspect, for the higher ranked agents to work according to plan and constantly control and direct the agents through aforementioned tools such as inspirational speeches and meetings. Furthermore, Jernhusen follows up their project and CSR goals frequently, this to understand if the CSR activities are in line with the intended idea of how they should conduct their CSR activities, but also to understand if a change is needed in their behavior to better contribute to the sustainable development. Lastly, Jernhusen has a steering group, a group whose main objective is to steer, control and direct the corporation in the intended way in regards to CSR and financial objectives.

“We follow up and control all our activities frequently. We do what we can to support and direct the agents in their daily operations to make sure they work according to plan. With that said, we do not force our agents to nothing, the following up is mainly there for safety reason and i experience that most of the daily operations in our corporation function as planned any way”

(Jernhusen high ranked agent 2, 2022).

Göteborg Energi

From idea to text

Being owned and controlled by Göteborgs Stad comes with great responsibilities such as adhering to the municipality's visions and goals. The primary purpose of the municipality is to integrate and develop the energy as well as the broadband operations with the city development. Along with this Göteborg Energi has to document and yearly provide the owners with results, both financial results and sustainable results. This state-owned corporation is presented with expectations and goals for each year, however as argued by the interviewees, it can become overwhelming.

“Sometimes it feels like certain issues or ideas are lost because there is no clear ownership. Who has the mandate and who has the time? So, you have to get everyone onboard for something to go off”

(Göteborg Energi agent 1, 2022).

Göteborgs Stad political objectives affect the business objectives in terms of the corporation's mission and vision according to high ranked agents. Göteborg Energi has an important role as the city of Gothenburg desires to become a sustainable city. The municipality set the framework for how they urge their corporations to conduct their businesses, and it is of great importance that Göteborg Energi has an open dialogue with the municipality.

“There is a conversation, because a lot of the expert knowledge is with us. Formally, it is the municipality that sets the framework and we follow them. Then at a more detailed level, we set specific goals within the business plan”

(Göteborg Energi high ranked agent 2, 2022).

Thus, the framework that the municipality sets is communicated to the board who then begin the translation process within the corporation. From this point, the corporation begins the process of their materiality analysis as the board has collected a number of sustainable aspects where they can make a difference. The board then turns to their internal expertise and asks their agents what aspects they believe should have more focus. However, it is not only the internal network where the board senses can make an impact, as they also reach out to other environmental organizations. Some examples of these aspects could be biodiversity, water, and CSR as these topics often are discussed. From the interviews it became clear that the CSR aspect ranks highly among the agents, although the definition is sometimes quite broad and undefined. From that point the materiality analysis settles and the corporation communicates the final analysis into business plans and documents for the agents.

“You can believe that you understand your surroundings, but if you do not ask, you do not really know. If you think about our world 20 years ago, it was maybe even a little prestigious that you understood your market”

(Göteborg Energi high ranked agent 2, 2022).

The corporation's set-up is organized with a CEO and a COO, as well as three different staff departments including personnel, communication and group development. There are five different areas of activity within the structure of the corporation as well as four different business areas and along with its seven subsidiaries it becomes an important actor for Göteborg Stad (Göteborg Energi, 2022). With over 1,000 agents in the corporation, Göteborg Energi sensed that someone needed to have a specific role to enhance the external and the internal communication. Hence, a new role presented itself within the corporation as the urgency for a clear external and internal communication channel grew.

“The role was created roughly four years ago as the group sensed the urgency that someone ought to have sustainable dialogue with the rest of the world”
(Göteborg Energi high ranked agent 2, 2022).

Through the ongoing pandemic the corporation sensed the urgency to find new solutions and ways of working. Communication becomes more apparent on digital platforms and agents are more prone to be involved and engaged on what is happening in other business areas of the corporation. During the end of 2020, Göteborg Energi launched a matrix organization structure to spark the inspiration amongst the agents to create new creative solutions and initiatives within the group (Göteborg Energi, 2021). A matrix structure in this sense is a type of a reorganization which would allow more responsibility and freedom for the agents. Thus, it becomes easier to balance the focus on a global and a local level since it enhances the possibility of more communication channels between different high ranked agents which in turn could lead to a more effective way of bringing forth solutions. Furthermore, according to the articles of association, Göteborg Energi ought to contribute to the sustainable development within the city. Thus, another purpose of the corporation is to ensure that the citizens and businesses of Gothenburg are capable of getting environmentally, sustainable, affordable, safe energy, and a well-structured infrastructure for communication. What needs to be considered in this matter is that there are regulations for corporate governance such as the articles of associations, ownership directive, the municipal act, and the companies act.

“We are owned by the City of Gothenburg, so the political objectives govern our business' goals then, and this is expressed in both the company's mission and vision”
(Göteborg Energi high ranked agent 2, 2022).

These regulations are to be considered and adhered to, but they also need to be clear and concise for the corporation if a successful relationship is to be established. During the past year, Göteborgs Stad announced a new environmental and climate program which means that all of the city's administrations and corporations ought to incorporate. By the end 2030 the city of Gothenburg visualizes themselves as one of the top 100 climate neutral cities in the EU. Along with the mentioned environmental and climate program, the city also joined the *Green City Accord*. The *Green City Accord* is a movement of different mayors from the EU who have joined together to make cities healthier and cleaner, by accelerating the translation process of the various environmental laws from the EU. With this accord a city ought to

address five different areas such as biodiversity and nature, water, waste and circular economy, air, and noise (European Commission, 2020).

“It is very clear from our ownership directive from the city that we must be socially sustainable, ecologically sustainable and sustainable overall. So, there is awareness that we should be a sustainable corporation and there are many who are very interested in sustainability. But it is not so easy to know, what is it then? How do we do that?”
(Göteborg Energi agent 3, 2022).

Communication of text

Scrolling back in time, sustainability was not a trending topic within the business world as it is today. This is evident within a sustainable corporation such as Göteborg Energi as well.

“It was a strong concern among many others, questioning what this is? Why should we do this? A lot has happened since then. A lot of people, even colleagues who then questioned investments that were made for the environment or sustainability or what you now want to call it, completely changed. There are very few questions, on the contrary, we have a lot of colleagues who are dissatisfied with the development. I want to say that my colleagues' biggest challenge is patience to be able to stay in a big colossus like Göteborg Energi”
(Göteborg Energi high ranked agent 2, 2022).

Throughout the interviews, we were reminded that Göteborg Energi has a strong desire to contribute to the sustainable development within the city. The interviewees stressed the important role the high ranked agents of the different business areas play as they are the ones who make the final decisions. The interviewees stated that the corporation has been very dependent on the higher ranked agents to translate and make the information flow through the corporation. This has been a struggle due to the number of agents, the many different business areas, and the numerous different documents of essential information that are of importance for all. This has left the corporation depending on longer ways of communicating, thus leaving more room for interpretation similar to the “erasure game” that many are familiar with. This has left some agents in the dark as the information has to travel through many checkpoints before it comes to them and by that time the information could become altered or adjusted depending on who has received and interpreted the information.

“The project I have or the job I have. I got it through my boss who, as far as I understand, in conversation with the CEO concluded that this is what we should do. But there is no official document. There is no email. I have not met the CEO so I do not know exactly how he or she thinks. It is rumored that the CEO wants it, but it is because someone has talked to him or her and translated it further”
(Göteborg Energi agent 1, 2022).

Sustainability is a broad term which incorporates a lot of different aspects. A broad definition could leave too much room for interpretation amongst the agents which have led to

ambiguous tasks. Due to this ambiguousness, some agents sensed that they are unaware of how to proceed with their work and instead there is an increase of discussions regarding how the information is to be interpreted. Some agents argued that there is a lack of education and information regarding sustainability which make the process of getting everyone involved more difficult. However, one initiative was brought forth from a business area to engage and inspire more agents. This initiative came to life as external actors acquired pressure on Göteborg Energi to become a renewable company by 2025 instead of 2030 as the plan originally stated. The initiative consisted of having webinars every six months where others could either join them live for the different briefings or watch afterwards to catch up on what was discussed.

“We have received a lot of positive feedback, where all employees can access and watch and I believe that it is of importance for all to understand the processes and the changes that occur”

(Göteborg Energi agent 4, 2022).

Another reasoning behind this initiative was to involve more business areas with each other. The agents from the different business areas have their workload, but some expressed a concern that there is too much unawareness of what the other business areas are doing.

“Cutting down the goal of being renewable 2030 to 2025 were not our initiative if you say so. It was incredibly customer-driven and owner-driven. However, I'm glad that they sharpened the goal so no concerns towards that, but it was not from the inside so there are some big questions where we need to adjust everything accordingly”

(Göteborg Energi agent 4, 2022).

Realization of communication

Göteborg Energi is today the largest energy corporation in Sweden owned by a municipality which puts pressure on the corporation to deliver sustainable results.

“One has to be patient while working with long-term visions and goals, but also have a large portion of ice in the stomach because as you may have noticed, the energy market is hardly a stable entity and that makes it very difficult to make decisions. So, we have investments that should last for 20-30 years, but we do not know what conditions apply to spring, neither in terms of price nor politically. That does not instill action power in a corporation”

(Göteborg Energi high ranked agent 2, 2022).

With the enhanced amount of external pressure from the owners, and operating in this unstable market, Göteborg Energi has found themselves in a more intense situation. With the goal of being renewable by 2025 instead of 2030, the corporation sensed the urgency that something needed to be done. A hierarchical system within the corporation would not be a long-term solution as the responsibility cannot lie among just a few agents. As new goals and expectations appear, there is a great need for well-functioning communication channels where

agents sense that they can act with more flexibility and have that trust from the higher ranked agents.

“If all this were to be on individuals, then we will be a very slow organization that must book a very large number of meetings to agree with each other. So, the responsibility ought to lie with everyone to get information of what happens, this means that we must be very good at communicating with each other and keep each other informed of changes.

(Göteborg Energi high ranked agent 1, 2022).

Communication plays an important role in all steps when going from an idea to practice no matter what size of the corporation. The new matrix structure is a result of many years of internal efficiency work where the customer and the business will have a clear centralized role in the corporation. The interviewees had a positive attitude towards this new structure, yet one must acknowledge that changes take up time and a lot of effort.

“It feels positive and many want to make changes. Yes, it's like this when you look at strategies, you can work with strategies in different ways and you can turn them around a bit and do even better and then it takes a little longer, that is how it is”

(Göteborg Energi agent 5, 2022).

Agents of the corporation have urged for more communicative directives as well as enhanced engagement overall. There have been parts where agents do not feel involved or as educated on the different areas of the corporation as they would like. The new structure was at first an internal idea which today has become a reality. As previously mentioned by several agents, this new structure needs to be adapted and adjusted into the corporation's daily operations which the agents have commonly agreed upon takes time. #Sustainabletogether is another initiative that has gone from idea to practice within the corporation. The corporation is aware that there needs to be a lot of investments both internally and externally to make this dream come true. To engage more people in the sustainable discussion this initiative was launched with roughly 70 different topics that agents but also the public could have their say.

“#Sustainabletogether has been up for a couple of years, it has of course been marketed quite a lot externally but also internally. We ourselves have become involved in helping and answering questions about how we run the various parts of the activities in a sustainable way together. It creates a commitment, and it is an example that we really work with the issues and also tell the public how we are doing”

(Göteborg Energi agent 5, 2022).

Ensurance of continuity

As ideas have traveled through the corporation and turned into practice, Göteborg Energi has the desire to keep everyone in synchronization. It is argued from the agents that Göteborg Energi are doing their best to be or become more agile in their work, but it is a challenge.

“We have no ambitions of locking ourselves in, but a very popular word if sometimes a bit exaggerated, because work is agile, so you do not lock yourself on the target but constantly adapt to the current reality”

(Göteborg Energi high ranked agent 2, 2022).

Agents from the corporation acknowledged that a reorganization will change the tempo, but the overall attitude was positive as agents felt that they could be more creative and engaged in the daily work. As this is a work in progress during these uncertain times, it becomes difficult to evaluate how the idea has turned out, however some are sensing a positive change within the corporation.

“We were reorganized a little over a year ago and this gang that I sit with now has much greater ability and power. We have the right people together to make the change, to drive the change. Before, it was perhaps not so clear. It's more than an idea that I have that this gang will deliver a lot and we will achieve the goals we need to achieve”

(Göteborg Energi agent 1, 2022).

When it comes to evaluating the ideas in practice there have been split versions on how it is done. As the corporation is working with many different projects to meet goals and expectations, the corporation is performing a materiality analysis to keep track of where the corporation can actually make an impact. This has in turn left some concerns among the agents as materiality analysis has brought them a lot of different aspects where focus is needed. With that in mind the high ranked agents as well as the agents were all in consensus that there is not enough time or resources to evaluate too many at once.

“Right now, we have quite a few important issues (ten), which is a bit unmanageable if you have to prioritize. So, the ambition with the new materiality analysis is to reduce this to a smaller number of questions”

(Göteborg Energi high ranked agent 2, 2022).

Renova

From idea to text

The municipality sets the framework for their sustainable development plan of the city which Renova has to adhere to, thus an open and transparent dialogue with Göteborg Stad is of great importance. The county administrative board is another important communicative actor for Renova due to a lot of their businesses being permit controlled.

“We have ownership directives first and foremost. It clearly states that we must take care of the waste in the best environmental way. We must promote long-term sustainable development in the owner municipalities and have a long-term sustainable approach. Minimize the negative effects on human health and the environment when carrying out the mission, reduce

resource use, promote the application of the waste hierarchy by maximizing the reuse and recycling of materials and energy and minimize landfilling”

(Renova high ranked agent 2, 2022).

Through their continuous dialogue with the owners, the board collects the steering documents to incorporate the objectives into their business plan. Renova considers the sustainable aspects where they sense that they can make the biggest impact. As the corporation focus is waste management, the majority of the corporation's sustainable aspects are focusing on waste prevention, waste recycling and waste reuse. To incorporate the ideas and guidelines from the owners' directives, Renova's board has a systematic approach to update or create documents for the corporation.

“Sustainability is our core process, we collect and dispose of waste in the most environmentally friendly way possible. So, it is very much about utilizing the resources that are in the waste in the best possible way. We work classically like everyone else then with the three dimensions in sustainability, ecological, social and economic sustainability and basically everything we do can be sorted into one of the three categories”

(Renova high ranked agent 1, 2022).

The management team is responsible for gathering the information presented from their owners. That information is to become part of their business plan, and at Renova, the management team presented in a more detailed oriented way how they conduct their work.

“I can say that we who sit in the management group have two roles. One is to create strategies and goals and the other to follow them up. Of course, we are often involved or participants in projects and development activities as well. As a management function, our primary role is not to create the solutions but to actually talk about what solutions we see or what goals we have and then create the solutions in the organization”

(Renova high ranked agent 1, 2022).

Communication of text

The next stage begins as the information ought to be communicated throughout the corporation. Renova stressed the importance of making sure that every agent is aware of the direction the corporation is going, but not necessarily the strategies or visions.

“It looks very different from individual to individual because no matter how much you inform and communicate, it is the responsibility of the recipient to absorb and understand and to some extent seek information and it usually works well, but not always.

Furthermore, our employees fill out follow up surveys. Maybe not how you have perceived goals and visions and strategies, but you keep track of it quite simply”

(Renova high ranked agent 1, 2022).

Similarly to many other corporations, Renova has developed their digital communication channels and as of now they are currently working on updating their intranet. Some agents stressed the fact that being controlled by another entity could sometimes make it difficult to have an inspirational internal network as the adaptation to what is being stated needs to occur. As Göteborg Stad sets the framework for guiding their corporations as well as the climate program gets updated, Renova has to incorporate these guidelines into their business. This could mean that a lot of new information is to be communicated where agents of the corporation are depending on well-functioning communication channels.

“We have a news page, for example, to get the information out and then we have an environmental working group that we also work with but then it is about the environmental side of sustainability. The social parts are not out, but we work on those parts together with working groups to get it out in the organization. In order for us to be self-critical, we could certainly become even better at getting more information out and even clearer into the working group”

(Renova agent 1, 2022).

Some of the interviewees mentioned that improvement is always present for communication and that an updated intranet could be a step towards improvement. However, Renova does not solely rely on digital communication channels for the agents. Group-meetings, APT meetings (meetings within the separate business areas), smaller business area meetings, and high ranked agent meetings are some of the other communication channels that keeps the corporation moving forward with the current or updated ideas and objectives. The key in this process is to have smaller groups instead of having all agents gathered for one larger meeting occasion.

“The idea is that there should be smaller groups so that you dare to ask questions and to discuss and there we go through plans and other things. But it must not be too controlled, because then there will be no one to ask questions. It's a great thing, but we have a lot of meetings, maybe too much and too long”

(Renova high ranked agent 2, 2022).

Throughout the interviews, agents have mentioned the variation of meetings that Renova frequently has to make sure that everyone is following the right direction. Especially since the city of Gothenburg has increased their ambition, Renova has found new ways of working and their development is highly dependent on clear communication.

“We set focus areas and goals that are so wide, i.e. so wide but they direct us in the right direction. Then I work from that direction, I have not set out from the beginning how we should do because in many ways we are breaking new ground. We do not know how to do it, but we know about the wider goal picture and direction”

(Renova agent 3, 2022).

Realization of communication

As the documents are communicated throughout the corporation, the next phase is to make sure that the agents are getting involved and engaged. One way of doing this at Renova is to have frequent meeting sessions where agents are able to ask questions or discuss potential solutions on upcoming tasks. The variation of the meeting sessions has been described by the agents as a positive tool for getting more agents involved and engaged. Furthermore, Renova has initiated a DFA (participatory improvement work) where the high ranked agents trust the agents to come up with their own solutions or new ways of working. An upcoming theme is visualization and communication as high ranked agents arrange meetings to set a framework for how the corporation ought to conduct its business moving forward. However, with the DFA, the corporation urges the agents to visualize and communicate their potential ideas to eventually find new proactive ways of working.

“Each working group has the opportunity to produce improvements and that is the basic idea. You should try to own and solve it yourself as far as you can. But in some cases, it does not work, because other resources are required, or you do not have the mandate or resources to solve the problem. Then it eventually ends up in the group management where we have to handle it”
(Renova high ranked agent 1, 2022).

During the last decade, CSR and other sustainable related terms have become more apparent on a daily basis. Climate programs are regularly updated, and municipalities present updated frameworks for how corporations ought to work to become more sustainable. Sometimes it can be overwhelming for corporations to keep up with all the alterations and changes.

“Today, Renova’s main task is to take care of waste - tomorrow it is likely to produce materials and products that we extract from the waste. But if our society is to become more circular, we must realize that we are all decision makers, we must take responsibility and cooperate”
(Renova sustainability report, 2021).

Soon the corporation is likely to do more than taking care of waste. This has put a lot of focus on the educational aspects where some agents might not sense that they understand the new directives from their owners. One agent expressed the concern that there is a lack of education even amongst the producers of the products that eventually end up at Renova.

“There is an uncertainty about what expectations are directed at us. I think that those who manufacture products should work with a much longer time perspective. So, for a really sustainable Gothenburg we ought to have manufacturers who take responsibility to extend the products life cycle”
(Renova agent 4, 2022).

However, the constructive feedback does not solely aim towards the external actors, but also internally to raise awareness.

“I would like to say that it is not Renova's strength to create engagement. I think there are a bunch of employees who are very motivated. But we have started with something now that I think can come and speed up Renova. It is called DFA participatory improvement work. This is the first time that I think Renova has tried to put a responsibility on each producing unit to try to solve problems as close to the source as possible”

(Renova agent 4, 2022).

Ensurance of continuity

Agents at Renova are frequently interacting with their customers not only to make sure that there is customer satisfaction, but also to discuss potential improvements. The customers are a great source of inspiration for the corporation as well as their open dialogue with Göteborg Stad. Even at this stage, we can see that Renova trusts other agents to follow up and discuss the processes among themselves instead of directly reporting to a specific high ranked agent.

“We have key figures that are followed up every month or different parts within sustainability and there it is followed up and there is information on our intranet about how it works or what it looks like. There it is up to the various business area managers to follow up and discuss it, so they probably have it in their management groups and then it goes out to the organization if there are any things we need to do”

(Renova agent 1, 2022).

Follow up sessions are of great importance for Renova as they are handling a lot of different projects. The responsibilities are shared within the corporation as the agents focus areas are broken down into smaller categories to potentially increase effectiveness. Thus, it becomes easier for agents to focus on different parts of a greater project instead of getting potentially overwhelmed with a lot of data or numbers. Renova is actively communicating with external corporations and other organizations as they want to keep up with the latest developments and research in certain areas.

“We are working together with Gothenburg Energi and others in research. Within these, there is an industry organization called waste Sweden so everything is not just local within Renova. We are very dependent on many other talented people outside our company”

(Renova high ranked agent 2, 2022).

As there is a lot of expertise externally, Renova has realized that there is a lot of engagement internally as well. The city of Gothenburg has collaboration with several different universities with a lot of expertise in different areas of focus. This expertise has been utilized by Renova as they are eager to further develop their way of working for the future and to get more external inspiration into the corporation.

“We think we should be at the forefront in these areas, and not just technology but also social sustainability. We want to be really good in the work environment. We want to be really good when it comes to equal treatment. We have a researcher who is employed by us, who sits both with us and at Chalmers University. We get a lot of inspiration externally, but we have a lot of expertise to transform it so it can be adapted to Renova”

(Renova high ranked agent 2, 2022).

The results in the Empirical section display that Jernhusen's way of translating ideas into practice is superior to Göteborg Energi and Renova on 3 out of 4 stages of the translation process (Callon, 1984). All three corporations conduct the first stage of the translation process *From idea to text* in a good way. However, Renova and Göteborg Energi need to focus on the second stage *Communication of text* as Jernhusen shows that they are more developed on several aspects in that stage. Moreover, all three corporations must direct more focus to develop the third stage *Realization of communication*. Lastly, the fourth stage *Ensuring of continuity* is a stage which Renova and Jernhusen conduct in a preferable way, but Göteborg Energi would need to enhance.

Discussion

The aim of this thesis was to analyze corporations' ways of translating ideas regarding fighting the negative sustainable development into practices. The findings in this thesis have brought an understanding regarding how the three different corporations translate ideas in the CSR documents provided for them into practice in their daily operations. We will now answer the aim of this thesis with the empirical findings through the lens of the theoretical framework, starting with the first stage of the translation process, the problematization (Callon 1984, Czarniawska & Joerges, 1996). It is important to have in mind that the four stages of translation all are connected. Therefore, it is difficult for a corporation who does not succeed to convince and engage agents on the proposed CSR activities due to lack of communication to then enroll the same agents in order for them to understand their role in the corporation, and take more initiative in relation to CSR. Lastly, these corporations are well-developed sustainable corporations with good CSR activities. As their business idea circles around sustainability, their CSR are enhanced and comprehensive in many aspects. However, there is always room for improvement and the result in this thesis has pointed out that some corporations are more developed than others, although, no corporation in this thesis is in a bad place in regards to their CSR activities.

Problematization

The first stage of the translation process for these corporations is to identify the problem, which in this case is the negative sustainable development, and then create the CSR related documents and organize themselves to fight this negative development (Czarniawska & Joerges, 1996). All three corporations conduct this part of the translation in the same way, as they are all owned by the Swedish state, or a municipality, they are all subject to the same type of CSR documents, which are based upon the Agenda2030. In all three corporations it is

the board's task to interpret these documents provided to them from their owners, the Swedish state and municipalities, and accordingly create the CSR policies and other CSR related documents which the agents in the corporation will adhere to. Thereby, the boards in these corporations, as well as the policies and documents, and thereby the subject of CSR, are indispensable. In the corporations, CSR becomes, in line with Callon (1984), an OPP. In other words, CSR is made as the common purpose of the agents in the corporation and merges them together. The OPP in this context need to utilize their position and affect the corporation's CSR activities, as an OPP and someone in an indispensable position has the responsibility, and the possibilities, to make an impact, something which will be discussed more detailed below. Nevertheless, one challenge mentioned throughout the interviews with all three corporations was regarding their ambiguous documents, which some corporations chose to make broad and ambiguous to make it relevant for as many agents as possible. The positives in this matter is that the corporation can make sure that all agents follow a certain direction in their activities, however interviewees from all corporations raised concerns regarding slow developments. CSR is a broad terminology that many are familiar with, however, there is not a clear definition of what it means. In other words, the majority understand the bigger picture of CSR, meaning that we ought to become more sustainable, but that raises questions of how to do it. New ideas and initiatives within CSR emerge every year, and education of today is more prone to deliver sustainability courses, hence why corporations might struggle to keep up with the tempo. As presented in the empirical section, the city of Gothenburg has a desire to become renewable by 2025 instead of their previous goal which stated 2030. Few people would argue against that change due to the fact that the world's population is aware of the global situation and that we ought to act together. On one hand, if we were to be critical of this change of deadlines, one could argue that there is a lack of directions or guidelines on how to manage time and fulfill these ambitious goals. This could lead to ambiguity as in this scenario, corporations are left with new directives and a much shorter time span to perform changes, developments, and new investments. On the other hand, ambiguity can, according to Giola et al. (2012) and Gond et al. (2012), be seen as something positive as it enhances managerial creativity and maintains actors' awareness of the challenges with sustainability strategy. However, this creativity opens up for risks of interpretations in the translations process and the ambiguity in these documents rather puts the agents in a tricky situation as they might be clueless as to what aim the corporation has with CSR, and how they should behave in certain situations. In the analysis of the empirical section it becomes clear that the ambiguity in the documents, which, as aforementioned, is a result of the corporations' willingness to be broad and inclusive, rather gives a negative effect, as in the case of Agent 3 in Jernhusen, who perceived Jernhusens document as too broad and not comprehensive enough. These documents play a vital role when it comes to engage, control and direct the agents in the corporations, something which is important in corporations as the agents' impact on the corporation is imminent (Lawrence et al., 2009). In line with Lawrence et al. (2009), the importance of creating clear documents is also crucial in the argument by Giddens who states that there is a mutual dependence between corporations and agents (Giddens, 1986). This means that practices are a result of corporation directives and a result from agents' practices, as they mutually are depending on each other. With ambiguous documents, the possibility for the corporation to communicate their ideas into practice is reduced, and

therefore their efforts to control and direct their agents suffer, which might lead to new practices created through the daily practices of the agents. This is something which risks transformation of the token, and stoppage in the spread of the token due to lack of inertia, which seems to be the case in Göteborg Energi where some agents stated that they were not aware of any CSR related document, and thereby could not answer questions related to that (Latour, 1984). Thus, with less ambiguous documents the risk of transforming the token will decrease as the creativity window closes, and agents will know what to do in certain situations, which enhances the problematization stage of the translation process. Moreover, the OPP plays a great role in this situation, as mentioned earlier, an OPP, and someone in an indispensable position, has the responsibility, and the possibilities, to make an impact to direct and control the agents. The corporations use this indispensable position by creating CSR documents which the agents need to adhere to, moreover, they manifest their position at the end of the process to evaluate and control the agents' practices. The OPP plays an important role as it becomes necessary if a network is to be formatted and able to act in practice. Thus, a strong OPP will not only form a network internally between the agents, but also be able to mediate all networks involved in for example projects, initiatives or directives. As aforementioned, these opinions are individual and do not represent the perception of all agents at Göteborg Energi. However, it is an area which Göteborg Energi need to improve themselves in, and they have already identified this area of improvement as they have initiated the campaign #sustainabletogether (Göteborg Energi agent, 5 2022; Latour, 1984).

Moreover, this ambiguity leaves the documents open for translation and interpretation, which adds a lot of risk for the corporations in other aspects than transformation of the token, as it also is something that makes the corporations power to control and direct the agents weakened. Czarniawska and Joerges (1996) highlights the benefits to creating quasi objects, which can take form as documents or images. Agent 4 in Renova states that this is something that Renova does well, and through the initiative DFA, Renova urges high ranked agents to work more with visualization to better communicate the agents in the corporation about how they want the CSR activities to be conducted. Visualization is a strong tool if used properly, as it allows us to see, feel, and even picture the desired results in front of us. As corporations are becoming more acquainted with digital platforms, a positive trend can be acknowledged, meaning that more corporations have or will develop this to make their business even more visible. With these quasi objects the intended idea gets more visualized for the agents in the corporations, and hence increases the communication from the high ranked agents and the agents which might lead to practices which are more in line with the ideas of how the corporation should conduct their CSR activities in practice.

Interessement

The content in the document and clarity, or ambiguity, also plays an important part in the step of communicating the CSR related documents into the daily operations. When these documents or ideas have to be passed on further down the corporations, they have to be understood by the higher ranked agents, and the higher ranked agents thereby have to be convinced about the procedure, otherwise the risk for the idea to be translated and formed by the higher ranked agents is imminent (Callon, 1984). All three corporations of interest in this

thesis rely heavily on their higher ranked agent to translate the documents and communicate the content to the agents in the corporation, upon creating the CSR related documents, these documents, and the responsibility to pass these ideas down the corporation, are handed over to the higher ranked agents. Therefore, as stated previously, the higher ranked agents and the agents' role in the corporations must be considered as they form the corporation to the same extent as the corporation forms them (Czarniawska & Joerges, 1996; Lawrence et al., 2009). This dependency creates a risk for the corporation in their translation process. Therefore, it is of great importance that these individuals, i.e., the high ranked agents, understand the ideas to communicate them in line with how it is intended. To pass on the ideas and text in the CSR related documents, Czarniawska and Joerges (1996) highlighted, as previously mentioned, the possibilities and benefits for corporations to create quasi objects. These quasi objects will help to communicate the ideas the board has by visualizing them through pictures, books and documents to illustrate the intended idea of the CSR activities. The clarification of the ideas through quasi objects will also support the corporations in their effort to decrease the potential risks of transformation and interpretations of their ideas as it helps the board to inform and control the higher ranked agents and the higher ranked agents to inform and control agents. Furthermore, it could help to counteract the corporation's vulnerability when these individuals decide to leave the corporation and new individuals come in, as the corporation then would be dependent on the individual entering as a replacement to understand, and not rely on, the corporation's procedures. This is something that has been considered in Renova, more frequently than in Jernhusen and Göteborg Energi. Renova were clear that the corporation ought to visually present their ideas so that all agents involved would be able to get a clearer picture as well as enhancing the interestment. The visualization of ideas has become more frequent within Renova and Göteborg Energi due to the pandemic which resulted in more high ranked agents and agents communicating on digital platforms. Some interviewees from the latter two corporations argued that the visualization initiative should have been an initiative many years ago, in other words, acting in a proactive way instead of a reactive way.

The empirical results show that the risk of the idea to get transformed is related to the number of meetings, and how the meetings are structured. All three corporations have identified what type of tools they want to use to control and direct their high ranked agents and agents in their corporations. This part of the translation process is crucial to avoid that the "token", as Latour (1984) posits, forms or gets dropped. The corporations are equal in their approach of communicating their ideas of CSR activities, through meetings, inspirational meetings, educational activities and the CEO speeches. However, it varies to what extent, how frequently, and how the corporations' meeting structure is outlined. Whereas Jernhusen and Renova have a clear structure with frequent meetings where CSR is discussed frequently, Göteborg Energi neither structure their meetings in the same way, nor conduct the meetings in the same scale. Jernhusen and Renova conduct meetings on each level in their organization, and cross-corporational, in order to make the corporations work on the same page, something which Göteborg Energi might have to consider to enhance their communication in the corporation. Furthermore, neither Göteborg Energi nor Renova organize inspirational meetings from internal or external sources as Jernhusen, these inspirational meetings are highly appreciated within Jernhusen and is a way for Jernhusen to direct, control and engage their agents more. To direct, control and engage agents is crucial according to Lawrence et al.

(2009) who argues that there is no inertia to ideas or messages, meaning that the idea or messages need people who pick them up and pass them on, and without engaged agents the idea will simply stop and not be fulfilled. Therefore, the meetings in the form of inspirational meetings, educational meetings and get-togethers are crucial. Jernhusen in this case benefits from the fact that they are a considerably smaller organization when it comes to number of agents. It is a fact which many agents and high ranked agents mentioned as a benefit for them in terms of communication. On the contrary, the communication in Renova and Göteborg Energi, who are the bigger corporations in this context, suffer in this area as with bigger numbers of agents comes longer ways of communication. This is also the reason this thesis was conducted through a holistic view, as mentioned in the method section, as this thesis did not focus on separate business areas of a corporation, but rather saw the corporations as an entirety. Another way to make the agents more engaged in order for them to pick up the idea and pass it on, involve them in the creation process, show the importance of CSR through presence of high ranked agents and make agents more involved in the CSR activities. Renova's initiative to start DFA is one good example of this, and Jernhusen and Renova highly ranked agents, to varying degrees, make themselves present in the daily operations. Göteborg Energi has also identified this area of weakness in their translation process and their campaign #sustainabletogether partly covers this area which will enhance their translation process further. Along with this, Göteborg Energi performed a matrix structure in 2020 to spark interest and engagement among the agents. Through the interviews there was positive feedback regarding this reorganization, but also a common understanding that this will take time before everyone can become settled. It is not an easy task to perform changes within a corporation especially as these corporations have a lot of pressure from the city to deliver results both sustainable but also financially. However, the aforementioned initiative from Renova as well as the initiatives from Göteborg Energi are very exciting. These initiatives will hopefully bring a lot of improvement and developments in these aspects for the coming years.

Enrollment

As posited by Callon (1984) an argument could be extremely convincing, but it does not leave success as a given. Moreover, that interest does not necessarily lead to the creation of alliances, but the issue is to translate a problem into a series of certain statements. In other words, interest has the greatest chance of ensuring enrollment if the interest device is successful and as a high ranked agent in Jernhusen stated, it is not difficult to enroll someone who is already engaged (Callon, 1984; Jernhusen high ranked agent, 2022).

In line with Czarniawska and Sevón (1996), there is a big need to focus on the individuals in a corporation, and thereby educate them and direct them in such a way that they do not conduct CSR activities in any other way than the board's intended way. Educational sessions, in the form of workshops, lectures etc., can be used to enroll and facilitate room for own initiatives from agents. However, one has to remember that a window of creativity increases the risk of interpretation of the intended idea. Therefore, this room for its own initiatives, which will enhance the CSR activities of any corporation, need to be controlled in order for it to not take another shape than the intended idea. Clear CSR related documents and

Code of Conducts once again show their importance in this stage. With a clear Code of Conduct, as stated by Agent 2 in Jernhusen, agents will always know how to behave in different situations and thereby operate more freely and are given the possibility to engage in their own initiatives to enhance the corporation's CSR. Alongside the CSR document, the corporations utilize workshops, educations and inspirational meetings to enroll the agents. Education is an area in which Renova and Göteborg Energi seem to struggle, as their agents testify that there is a lack of educational opportunities in the corporation. This allegedly decreases the agents' possibilities to interact in CSR activities, and they therefore struggle to engage in CSR in general. Renova was mentioned in this aspect in the empirical section as they stated in their sustainability report that “tomorrow we might produce materials from the waste” (Renova, 2021). This statement could potentially become a reality due to the current pace of sustainable development and the desire for the world to find more ways to become more sustainable as a whole. Although, to turn these potential developments into reality there ought to be a focus on internal education. Several agents from all corporations mentioned that they want to sense a clear ownership over projects or processes, meaning that they want to be educated and well-informed on the different matters. Regardless, Jernhusen should not be interpreted as negative for other actors in the market, but rather as an inspirational corporation who through their creativity and advantage can influence other corporations to reach their level of sustainable contribution in the near future.

To attract and recruit competent and engaged agents is also important, and according to the data collected from Jernhusen, it could play a crucial part in the translation process. Identifying the recruitment process as the first step in the corporation's CSR activities, which Jernhusen allegedly has, could benefit the corporation in their translation process of their CSR documents. With the recruitment of competent and engaged agents less effort has to be put into engaging, involving and informing agents. Then the content in the CSR related documents will always be thought of and be given energy (Lawrence et al., 2009), which will lead to an enhanced translation process and less risk of neglect and transformation of ideas. This again highlights the importance of agents in corporations' translation processes. As aforementioned by Lawrence et al. (2009), one ought to highlight the importance of the agents as they are affecting the organizations through activities, but one must not forget that the organizations are affecting their agents through programs and documents. This is relatable to the holistic view by acknowledging the translation process as one large system instead of focusing on separate business areas. Thus, it is of importance that the corporations acknowledge the connection corporations and agents have. The idea about the diffusion model as presented by Latour (1984) is also in line with these thoughts. It argues that the agents in the corporations affect the translation process as the token would travel in time and space in the same direction and spread in a corporation as long as there are no obstacles, such as agents, to disturb or decline it. Thereby, the agents play an important role in this aspect to, in line with Lawrence et al. (2009), boost the “fashion” of the token and give it energy. Jernhusens success in the area of CSR and sustainable contribution may be a result of the recruitment of these agents who enter the corporation with a natural interest in CSR.

Mobilization

To ensure that there is continuity in the translation process, and that the ideas continue to work out in practice, there are multiple tools and approaches that have to be considered. It is also important to ensure that the agents are proper representatives of the translation and that they do not betray it, this as the translation is a process and if the agents along the way fail to accomplish the translation the whole network of actions would fall apart. As aforementioned, it is crucial to control and direct the employees in the corporation for them to continue to follow the intended idea, and not create new practices which might not be in line with how the corporation intended to (Lawrence et al., 2009; Niccolini, 2012). This can be done in the daily operations by the high ranked agents, which these three corporations rely heavily on. It can be done through digital communication channels, larger control groups or follow up groups who less frequently control that the operations are in line with the intended idea. Here the board's indispensable position and how they use it plays an important role. Jernhusen has installed a steering group who more comprehensively control the corporations CSR activities, this group's main task is to control that projects and daily operations work in line with the intended idea of operations, ensuring that the CSR related documents are inevitable. On the contrary, Renova follow up their practices frequently with the public as their line of work allows them to get face to face interactions, and thereby make sure that the topic of CSR is inevitable in their daily practices. To be able to have daily interactions with the public is a great tool to make sure that agents are performing in the intended way, but it is also a great tool for improvements and new initiatives. To control and direct currently will be deciding if these corporations will continue, or improve, their CSR activities. If the corporations do not control and direct the agents on a daily basis they risk to perform other practices than the intended ideas, controlling and directing the agents will also decrease the risks of transformation of the token (Niccolini, 2012).

To be able to mobilize one of the key elements is knowledge. For high ranked agents and agents to make an impact then there ought to be a common knowledge of how to reach the goal, how to engage, how to change or develop, as well as how to amplify. Mobilization shows that a network ought to be stabilized for continuous improvement. What needs to be considered is the ambiguity of how one defines CSR. Corporations might define this term in their own ways to ensure that their corporation is performing to the best of its ability, however, due to this present ambiguity regarding CSR one cannot be surprised that corporations might struggle in certain sustainable related areas. Of course, this critique goes beyond the corporations mentioned as one ought to look at our society as a larger system. To mobilize a group of people there must be a consent regarding the practices that are to be taken. Each step is dependent on the previous step, and as of today in our fast-moving world, our society is desperately in need of clear directives and common understanding if mobilization is to be present and successful.

Limitations and future research

One limitation for the thesis was the pandemic, this was a limitation when it came to observations and physical interviews in person. By excluding the face-to-face interaction with

the interviewees, we had to trust and rely on the audio files we have recorded. This could have led to misunderstandings of the information because gestures as well as the tone in the interviewees voice was more difficult to grasp through video. The time aspect plays a limiting role in this thesis meaning that more time could have increased the possibility of interviewing more high ranked agents, and agents from several other corporations, to receive richer data regarding the subject and analyze the topic of interest more comprehensively. The limitation of time plays another role in this matter as a lot of corporations are going through difficult times, needing to publish their financial statements, or adjusting to new ways of working due to the pandemic. In other words, corporations might neither have the time nor the resources as of today to help us with interviews or share sensitive information about their corporation. Lastly, the availability of corporations was a limitation, meaning that CSR as a topic is sensitive, and corporations might avoid participation as they risk to seem like a corporation that does not take part in CSR activities to the extent they should. Moreover, his thesis has taken both perspectives of the translation process into account, meaning that the theory as well as the practice of the ideas has been considered. The authors have not relied solely on interviews or document analysis, rather, the authors have used both sources of data to enhance the data collection. This has enlightened the research topic of interest in this thesis. For future research one could argue that a similar approach would be interesting to conduct in another geographical location. Moreover, to take a micro perspective when analyzing the translation of CSR ideas into practice could enhance the research in this topic. For example, by analyzing how meetings are conducted in detail and how messages are conveyed from high ranked agents to agents.

Conclusion

The aim of this thesis was to analyze corporations' ways of translating ideas regarding fighting the negative sustainable development into practices. This thesis enhances the knowledge in the topic of CSR and translation as it provides a clear understanding on how corporations interpret and translate ideas of CSR into practice in their corporation. The thesis will enhance corporations' way of translating CSR ideas into practice, and thereby develop corporations' ways of working with CSR. The results show that culture and communication, especially what ways of communicating, are two crucial aspects for the corporations to conduct a sublime translation process. Furthermore, the corporations conduct their translation process similar, yet different, and there are differences between the level of success and efficiency between the subject corporations in the different stages of the translation process. With that said, there is generally room for improvement for all three participating corporations as CSR is an ever changing and developing topic. This thesis furthermore shows that CSR related documents need to be clearer in their message. In the corporations' subject to this thesis the CSR related documents tend to be ambiguous, which has brought problems to the corporation's process of translating ideas into practices. This as the ambiguous CSR documents open up for interpretation and translation by agents within the corporation. Therefore, agents will not be able to take initiatives due to the uncertainty that arises with these ambiguous documents, and high ranked agents might have challenges to communicate

the ideas in the document in the intended way. This might be due to the fact that there is no clear definition of CSR, rather, corporations have to interpret the phenomena of CSR separately internally. As of today, CSR has become more apparent throughout the various fields of education, as students are introduced and educated on the importance of sustainability and sustainable development. This education has not been as present within corporations which will leave high ranked agents and agents confused and struggle to take sustainable actions. Without a clear definition or clear directives of what CSR is, confusion and questions will remain. Sustainability has several branches attached to it such as ecological, social, economic, and environmental, which all are to be considered important for our society. The corporations in question ought to focus on what they can do to contribute to a better tomorrow, but without a clear guidance or definition, a better tomorrow will not come soon.

References

- Brammer, S.J., Pavelin, S., & Porter, L.A. (2006). Corporate social performance and geographical diversification. *Journal of Business Research* 59 (2006) 1025–1034. DOI: 10.1016/j.jbusres.2006.04.001
- Callon, M. (1984). Some elements of a sociology of translation: domestication of the scallops and the fishermen of St. Briec Bay. *The Sociological Review. Special issue: Power, action, and belief: A new sociology of knowledge*, 32, 196-223.
- Chakraborty, U.K. (2015). Developments in the Concept of Corporate Social Responsibility (CSR). *International Journal of Research*.
- Collier, J., & Esteban, R. (2007). Corporate social responsibility and employee commitment. *Business Ethics: A European Review*, volume 16. DOI: <https://doi-org.ezproxy.ub.gu.se/10.1111/j.1467-8608.2006.00466.x>
- Czarniawska, B., & Joerges, B. (1996). *Travels of Ideas: Chapter 2*. Translating Organizational Change, De Gruyter Studies in Organization. DOI: <https://doi.org/10.1515/9783110879735.13>
- Czarniawska, B., & Sevón, G. (1996). *Introduction: Chapter 1*. Translating Organizational Change, De Gruyter Studies in Organization. DOI: <https://doi.org/10.1515/9783110879735.13>
- Ditlev-Simonsen, C.D. (2011). From corporate social responsibility awareness to action? *Social Responsibility Journal*, 6 (2010) 3: 452-468. DOI: 10.1108/174711110111064807
- European Commission. (2020). *Green City Accord: A European Commission initiative to make cities greener, cleaner and healthier*. Collected: 2022-03-17.
- Fatima, T., & Elbanna, S. (2022). Corporate Social Responsibility (CSR) Implementation: A Review and a Research Agenda Towards an Integrative Framework. *Journal of Business Ethics*. DOI: <https://doi.org/10.1007/s10551-022-05047-8>
- Forbes. (2020). *The Growing Importance of Social Responsibility in Business*. Collected: 2022-03-17. <https://www.forbes.com/sites/forbesbusinesscouncil/2020/11/18/the-growing-importance-of-social-responsibility-in-business/?sh=8a971ce2283b>
- Giddens, A. (1986). *The constitution of society: Outline of the theory of structuration* (Vol. 349). University of California Press.
- Giola, D. A., Nag, R., & Corley, K. G. (2012). Visionary ambiguity and strategic change: The virtue of vagueness in launching major organizational change. *Journal of Management Inquiry*, 21(4), 364–375.
- Gond, J.P., Grubnic, S., Hertzig, C., & Moon, J. (2012). Configuring management control systems: Theorizing the integration of strategy and sustainability. *Management Accounting Research*, 23, 205-223. DOI: <http://dx.doi.org/10.1016/j.mar.2012.06.003>
- Göteborg Energi. (2021). *Års- och hållbarhetsredovisning 2021: Hållbara ihop*. Collected: 2022-03-16.
- Göteborg Energi. (2021a). *Om oss: Göteborgs eget energibolag*. Collected: 2022-03-16.
- Göteborg Energi. (2021b). *Vår historia - 150 år av energi*. Collected 2022-03-16.
- Göteborgs Stad. (2021). *Göteborgs Stads miljö- och klimatprogram 2021–2030*. Göteborg: Göteborg.

- Jernhusen. (2021). *Årsredovisning med hållbarhetsrapport 2021*. Collected: 2022-03-15.
- Jernhusen. (2021a). *Om Jernhusen*. Collected: 2022-03-15
- Karlsson, C. (2015). My urban idol 2050 – the city of Gothenburg. *Int. J. Global Environmental Issues*, Vol. 14, Nos. 1/2, pp.17–39.
- Latour, B. (1984). The powers of association. *The Sociological Review*, 32(S1), 264-280.
- Lawrence, T., Suddaby, R., & Leca, B. (2009) *Introduction: theorizing and studying institutional work*. In Lawrence, T., Suddaby, R. and Leca, B. (eds.) *Institutional Work. Actors and Agency in Institutional Studies of Organizations*. Cambridge: Cambridge University Press.
- Lessard, G. (1998). An adaptive approach to planning and decision-making. *Landscape and Urban Planning*, Volume 40, Issues 1–3. DOI: [https://doi.org/10.1016/S0169-2046\(97\)00100-X](https://doi.org/10.1016/S0169-2046(97)00100-X)
- Nicolini, D. (2012). *Practice Theory, Work & Organization: An Introduction*. Oxford: Oxford University Press.
- Pierrehumbert, R. (2019). There is no Plan B for dealing with the climate crisis. *Bulletin of the atomic scientists*, 75:5, 215-221. DOI: 10.1080/00963402.2019.1654255
- Renova. (2021). *Hållbarhetsredovisning 2021*. Collected: 2022-03-16.
- Renova. (2020). *Hållbarhetsredovisning 2020*. Collected: 2022-03-16.
- Silverman, D. (2019). *Interpreting Qualitative Data*. Sage Journals.
- Solaimani, S., Parandian, A., & Nabiollahi, N. (2021). A Holistic View on Sustainability in Additive and Subtractive Manufacturing: A Comparative Empirical Study of Eyewear Production Systems. DOI: <https://doi.org/10.3390/su131910775>
- United Nations. (2021). *Agenda2030: 17 goals to transform the world for persons with disabilities*. Collected: 2022-02-28. <https://www.un.org/development/desa/disabilities/envision2030.html>
- United Nations. (2021a). *What are the Sustainable Development Goals?* Collected: 2022-02-28. https://www.undp.org/sustainable-development-goals?utm_source=EN&utm_medium=GSR&utm_content=US_UNDP_PaidSearch_Brand_English&utm_campaign=CENTRAL&c_src=CENTRAL&c_src2=GSR&gclid=CjwKCAiA0KmPBhBqEiwAJqKK42csMX_o2zFFAD7RnnRTgTV8G1dqqDyB_qvN2VIBoGrnKVrM3x_MhoCtPEQAvD_BwE
- United Nations. (2021b). *The Climate Crisis – A Race We Can Win*. Collected: 2022-03-17. <https://www.un.org/en/un75/climate-crisis-race-we-can-win>
- United Nations. (2021c). *What is CSR?* Collected: 2022-03-18. <https://www.unido.org/our-focus/advancing-economic-competitiveness/competitive-trade-capacities-and-corporate-responsibility/corporate-social-responsibility-market-integration/what-csr>
- Vetenskapsrådet. (2002). *Etik i forskningen*. Collected: 2022-03-13.
- Watts, G., Dainty, A.R.J., & Fernie, S. (2015). Making sense of CSR: translation between setters, enforcers and enactors. *Presented at the International OFEL Conference on Governance, Management and Entrepreneurship, Zagreb, Croatia, 17-18th. April, pp. 59-77*.
- Williams, C., & Aguilera, R. (2008). *Corporate Social Responsibility in a Comparative Perspective*. [online] Digitalcommons.osgoode.yorku.ca. Available at:

<https://digitalcommons.osgoode.yorku.ca/cgi/viewcontent.cgi?article=1329&context=scholarly_works>

Wright, C., & Nyberg, D. (2016). An Inconvenient Truth: How Organizations Translate Climate Change into Business as Usual. *Academy of Management Journal*. DOI: <https://doi.org/10.5465/amj.2015.0718>