



**DEPARTMENT OF APPLIED IT,
IT FACULTY**

A FUTURE WITHOUT THIRD-PARTY COOKIES

A study of how Swedish small and medium-sized marketing agencies are affected by the loss of third-party cookies and how potential change strategies are communicated.

Johanna Elmér & Johanna Nilsson

Essay/Thesis:	30 hp
Programme:	Master in Communication
Level:	Second Cycle
Year:	2022
Supervisor:	Cristina Miguel
Examiner:	Wanyu Amy Ou
Report nr:	2022:002

Abstract

For years, digital communicators have taken advantage of the phenomena of third-party cookies to help understand online user behavior in order to produce personalized advertising. The increased discussion of user integrity has led to new privacy regulations and the largest web browsers have therefore banned third-party cookies or plan to remove them in the near future. This change is expected to affect digital communicators in their work as they rely on these cookies in their marketing activities. Further, small and medium-sized companies are expected to be affected more as they might not have the same capacities to change their digital communication strategies. The purpose of this study is therefore to investigate how Swedish small and medium-sized marketing agencies are, and expect to be, affected by the removal of third-party cookies and further if any change strategies are communicated. The qualitative case study includes interviews with digital communication experts aligned with literature regarding third-party cookies, digital communication and organizational change strategy theories. Results reveal that most agencies are affected by the removal and not fully prepared for the change, however, the majority are researching, communicating internally, and trying to adapt to the new scenario. Further, the level of effect from the regulation did not seem to depend exclusively on the size of the agency but also technical expertise and the number of services offered that did not depend on third-party cookies. Strategies and replacements of third-party cookies are being introduced and discussed such as server-side tracking, taking advantage of first-party data, contextual advertising, email marketing, SEO and content marketing. To conclude, the research highlights that the end of third-party cookies does not mean the end of personalized marketing.

Keywords

Digital communication, user integrity, personalized advertising, third-party cookies, organizational change strategies

Acknowledgements

First and foremost, we would like to thank our supervisor Cristina Miguel for her engagement and valuable feedback throughout the work of this master thesis. Further, we want to express our gratitude towards all participants who have taken their time to contribute with interesting and important insights. The conducted research would not have been possible without them. Lastly, we want to thank each other, Johanna and Johanna, for great teamwork and support through the entire process of writing this thesis.

Table of Contents

1. Introduction.....	1
2. Literature Review	5
2.1. Digital Communication and Personalized Advertising	5
2.2. Cookies	8
2.2.1 <i>First-party cookies</i>	9
2.2.2 <i>Third-party cookies</i>	9
2.3. Data privacy concerns and the removal of third-party cookies	10
2.4. Strategies to deal with organizational change	12
2.4.1 <i>Action Research Model</i>	14
2.4.2 <i>The Positive Model</i>	14
2.4.3 <i>The ADKAR-model</i>	14
2.5. A future without third-party cookies	15
3. Methodology	18
3.1. Research Design	18
3.2 Sampling	20
3.3 Data collection technique	23
3.3.1 <i>Conducting semi-structured interviews</i>	24
3.4. Data analysis	25
3.5. Validity and Reliability	27
3.6. Ethical considerations	28
4. Result and Discussion	29
4.1. The effects of phasing out third-party cookies	29
4.1.1 <i>Creating personalized advertising</i>	30
4.1.2 <i>Data Analytics for consumer behavior</i>	32
4.1.3 <i>Discussion</i>	33
4.2. Organizational Change Strategies	36
4.2.1 <i>Awareness regarding third-party cookies being phased out</i>	36
4.2.2 <i>Preparedness for a future without third-party cookies</i>	37
4.2.3 <i>Researching and communicating about potential change strategies</i>	38
4.2.4 <i>Discussion</i>	39
4.3. New strategies for a future without third-party cookies	41
4.3.1 <i>Server-side tracking</i>	41

4.3.2. <i>First party data and CRM-Systems</i>	43
4.3.3. <i>Contextual advertising</i>	44
4.3.4. <i>Search Engine Optimization</i>	44
4.3.5. <i>Email marketing</i>	45
4.3.6. <i>Content marketing</i>	46
4.3.7. <i>Discussion</i>	46
5. <i>Conclusions</i>	49
5.1. Practical implications and recommendations	50
5.2. Limitations	51
5.3. Future research	51
6. <i>Reference List</i>	53
Appendix A - <i>Table of Concepts</i>	66
Appendix B - <i>Call for Participants</i>	67
Appendix C - <i>Informed Consent Form</i>	68
Appendix D - <i>The Interview Guide</i>	69
Appendix E - <i>Transcription of Interview Example</i>	71

Introduction

In today's digitalized society internet users leave digital footprints almost everywhere they go. It has been stated that the world's most valuable resource is no longer oil but data (Jossen, 2017), which indicates its large importance. These digital footprints, which in other words could be described as personal data, become a valuable resource for companies in terms of digital communication (Cahn et al., 2016; Guida, 2021). In relation to this, 80% of Swedish internet users stated in a study conducted by Internetstiftelsen (2021a) that they were concerned about the fact that large companies, such as Google and Meta, collect personal data about them. Even though data privacy concerns have existed for a long period of time, and have been on the EU agenda since 1981, it was not until 2018 that The General Data Protection Regulation (GDPR) came into place (GDPR.EU, 2022; Mendys & Jensen, 2018). The purpose of GDPR is to provide users with increased control and protection over their personal data (Gruschka, 2018) and companies who do not act accordingly will be fined (Mendys & Jensen, 2018). Therefore, GDPR has put pressure on companies to act in line with these new regulations and change some of the ways in which they operate (ibid).

One of the terms discussed recently in connection to privacy concerns and regulations are cookies (Aladeokin et al., 2017). There are several types of cookies, and the most common ones are first-party cookies and third-party cookies. First-party cookies aim to improve websites and create better user experiences (Cahn et al., 2016) and can only be created and stored by the host domain (Guida, 2021). Third-party cookies on the contrary are mainly used for online advertising, cross-site tracking, and retargeting (Cahn et al., 2016). These types of cookies can be stored by other domains than the host domain and allow companies to collect or buy specific data about users' behavior, device, or location in order to target the right audience (Guida, 2021). This process could be seen as personalized advertising (Geradin et al., 2020) and can further ease the purchasing process for users (Larson & Draper, 2021). Personalized advertising is financially efficient by matching ads with users that, based on data, are expected to be interested or have already shown interest in a product or service (ibid). According to a report from the Swedish Competition Authority (Larsson, 2020) most marketing agencies and marketing departments are highly dependent on these cookies aiming

to make their digital advertising innovative. This indicates that the phenomenon of using third-party cookies is of high importance and essential for digital communicators (Neff, 2021).

One of the main issues regarding cookies is the lack of transparency in usage which makes it practically impossible for users to know the exact purpose of third-party cookies, unless it is clearly stated on the websites (Aladeokin et al. 2017). However, one mandate of GDPR law is that companies need to have the user's consent before collecting most cookies and clearly inform the usage (GDPR.EU, 2022). As a result of GDPR law and pressures from policy makers, the largest web browsers have started prioritizing users' privacy concerns. Both Safari and Firefox, which are two of the largest browsers, have already banned the usage of third-party cookies (Mendys & Jensen, 2021). Google, which is the largest search engine with 62% market share, has followed and first announced that they would ban them from Chrome in 2022, however they have now pushed it forward and will remove them in 2023 instead (ibid). Further, in 2021, Apple delivered an update called IOS 14 to protect user's privacy further and to regulate the storage of cookies (Apple, 2022). The update has enabled users to take control over their tracking and given them the opportunity to opt out (ibid).

As mentioned, third-party cookies are a large part of online marketing today and play an essential role in collecting data about users and turning them into personalized ads which enhances revenue (Larson & Draper, 2021; Larsson, 2020). Therefore, it is interesting to understand how agencies' marketing efforts will be affected while third-party cookies are being phased out and which new online advertising strategies they potentially will adopt. However, a study conducted by leading market research firm Dynata regarding preparation for the regulation of third-party cookies showed that 76% of Nordic companies are not prepared for this change (Mendys & Jensen, 2021). Additionally, research shows that small and medium-sized enterprises (SMEs), which is defined as an organization that does not have over 250 employees (European Union, 2022b), could face even larger challenges regarding this new regulation since they might not have the same technical and financial resources as large corporations (Johnson et al., 2020). Bleier et al. (2021) emphasize this as well and expect SMEs to be the most affected by the regulation as they often rely heavily on third-party cookies in their marketing activities.

Since third-party cookies have been banned recently or will be in the near future (Schechner, 2021), not a great amount of research on effects and new solutions have been conducted. Only a few studies present some potential solutions such as; companies building their own databases based on first-party cookies, more focus on search engine optimization (SEO), contextual advertising (Juškaitė & Janušauskaitė, 2021; Mendys & Jensen, 2021) or building so-called ‘walled gardens’ which is a closed ecosystem operated by people within the ecosystem that aims to collect, secure and control data (Bleier et al., 2021). What some of these suggestions have in common is however that they require advanced analytic capabilities and resources to build new databases, or walled gardens, which small and medium-sized companies might not have (ibid). Therefore, the big challenge seems to be to find solutions for those. Further, a gap in research was identified regarding how small and medium-sized marketing agencies are affected by the loss of third-party cookies and what their potential change strategies are. This is a contemporary issue and as current research shows both that most Nordic countries are not prepared, and that SMEs might be even more affected, it is both interesting and important to investigate.

The aim of this thesis has therefore been to understand how small and medium-sized marketing agencies in Sweden are affected by the loss of third-party cookies, if there are any change strategies in place and how they are communicated within the organization and the research questions are as follows:

RQ1: How are Swedish small and medium-sized marketing agencies affected by the loss of third-party cookies?

RQ2: What are their potential change strategies in relation to this and how are they communicated internally?

Finally, highlighted by several researchers is that businesses that rely heavily on third-party cookies should act immediately and focus on creating new strategies (Bleier et al., 2021; Juškaitė & Janušauskaitė, 2021; Mendys & Jensen, 2021). When organizations go through changes or face new challenges it is essential that they have strategies to achieve

transformation (Skog, 2019), which makes it interesting to investigate if there are any change strategies in place and how the agencies are communicating regarding this change. There are various strategies that organizations can implement to handle changes (Cummings & Worley, 2000). In particular, the Action Research Model, The Positive Model, and the ADKAR-model were used as frameworks to understand if and how small and medium-sized marketing agencies handle the loss of third-party cookies.

Literature Review

The literature review chapter first introduces concepts of digital communication, personalized advertising, and retargeting to provide an overall understanding of the field. The second part defines and explains the concept of cookies. Further, information about data privacy concerns and regulations followed by why third-party cookies are being phased out is covered. The fourth part contains literature on organizational change strategies. Moreover, current research regarding a future without third-party cookies and how it will change digital communication and marketing is highlighted. Finally, a short summary of the literature review is provided and an overview of the main keywords from this chapter could be found in the table of concepts (Appendix A) to clarify important terms.

2.1. Digital Communication and Personalized Advertising

The evolution of the internet has created a shift from traditional advertising (e.g. print ads and billboards) to digital and online advertising (Mishra & Mahalik, 2017). Online advertising uses the internet to communicate and attract customers and has the purpose of creating brand awareness, a positive attitude towards the company and sales. The shift has enabled digital communicators to reach large audiences compared to traditional media and to be precise in who they want to reach, and when they want to reach them. Further, online advertising is cost-effective and enables companies to stay in touch with their customers all hours of the day. Studies show that it plays a highly relevant role in consumer behavior and collecting user data can help organizations understand when and where they should place their ads (ibid).

One of the main goals for digital communicators is to provide the right customer with the right ad at the right time to generate conversions and profit (Geradin et al., 2020). A conversion means that the visitor performed a desired action (López García et al., 2019). Examples of conversions are when a user purchases a product, signs up for a newsletter, or fills out a form, depending on the goal of the ad (ibid). If ads were to be shown to the wrong audience it could be inefficient and costly (Geradin et al., 2020). Personalized advertising, also known as targeted advertising, means that specific audiences are created in order to direct communication and make it as personal as possible. These

targeted audiences are most commonly segmented based on demographics and interests (Baglione & Tucci, 2018). Further, digital communicators can re-target customers who have shown a previous interest in products or services and create lookalike audiences that have similar interests (Geradin et al., 2020).

To enable these marketing activities, companies need access to a lot of data, however, large amounts of data are not valuable in itself, it needs to be linked to specific users (Geradin et al., 2020). One way to distinguish users from others is to use a visitor's IP-address or web cookies (Geradin et al., 2020; Sedvall, 2021). Cookies, and more specifically third-party cookies, can enable tracking of users across websites, devices and over time which then can result in personalized and targeted communication (Geradin et al., 2020). This will be described more in-depth in the section about cookies. An even more efficient way of using third-party cookies for personalized advertising is through programmatic advertising, which is an automated technology for buying advertising spots (Palos-Sanchez et al., 2019). Programmatic advertising further makes marketing more financially efficient and allows a greater way of creating user-based marketing as it ensures that ads are shown to relevant customers through AI technology (ibid). According to Geradin et al. (2020) and Guida (2021) third-party cookies are in today's online advertising the main identifier and crucial when it comes to creating user profiles, personalizing ads, and tracking effectiveness of advertising.

In addition, third-party cookies can be used for retargeting. Retargeting refers to displaying ads to previous visitors who did not make a purchase (Sahni et al., 2019). If a user visits a website, it is possible that the user later on receives ads from that website on other unrelated websites. This is made possible through an ad network (ibid), and more specifically through third-party cookies (PTS, 2019). An ad network is created by a company that connects digital communicators and websites that have agreed to host ads on their sites (Larson & Draper, 2021). In the previous visit the website placed cookies in users' browsers, which is enough information to retarget them (ibid). Whenever the user then visits another page within the original site's ad network, the ad network will identify the user through cookies and display ads (Lambrecht & Tucker, 2013). An example of this is to display an ad with products that the user viewed but did not purchase, the purpose of this is to encourage

the user to go back and purchase it to create a conversion that will lead to revenue (ibid). Relevant to highlight is that the company that retargets cannot track their visitors across their internet movements, this is done by the ad network (Larson & Draper, 2021). A report about where the retargeted ads have been displayed will however be sent to the website and based on that report, an analysis of browsing habits can be done (ibid). To visualize the process of retargeting, an image of the digital phenomena is provided (see Figure 1).

Figure 1

The retargeting process via web



Adapted from *How a website uses third-party cookies to place targeted ads*, by Cookieyes, 2021, (<https://www.cookieyes.com/third-party-cookies/>)

This type of marketing has proven to be highly effective and profitable for digital communicators as it allows them to target visitors that have previously shown interest in their products across several places on the internet (Lambrecht & Tucker, 2013;

Larson & Draper, 2021). Further, personalized marketing such as retargeting can be a way to ease the purchasing process if it matches user preferences (Ansari & Mela, 2003). According to the authors it can be a way to improve the relationship between the company and the customer (ibid). However, research also shows that users do not always appreciate personalized ads (Geradin et al., 2020). It is therefore important that companies are transparent with their data collection and analyze reactions from their customers in order to not lose profit (ibid).

2.2. Cookies

Cookies, also referred to as HTTP-, web-, or browser cookies is a technology that facilitates the ability to store and track users' online activity (Cahn et al., 2016). The concept of cookies was first introduced in 1994 and its original purpose was to enable communication between clients and servers, aiming to improve the digital communication and user experience over the internet (Pierson & Heyman, 2011). Already in 1997, cookies were classified as protocol standards of the Internet Engineering Task Force (IETF), which is a large international organization that sets internet standards through open processes (Bailey et al., 2019). After making web cookies a standard for websites, the spread of cookie usage increased. As all different types of browsers can accept and send cookies, it further benefited the breakthrough of a personalized browser experience (ibid).

The wide definition of cookies is that they are small text files or messages of information that web servers pass to the web browser when a user visits a website (Cahn et al., 2016; Kristol, 2001). The web server has the ability to store user interaction with the website as it creates a unique ID based on the device IP-number to remember each user (Sipior et al., 2011). As a result, it can easily identify users' devices with the guidance of the unique ID as they visit a website. This technique can be used to gather information about users and track their behavior on a specific webpage (ibid). The information can be stored on users' devices for a couple of days, months or up to a year (Cahn et al., 2016). If a user then revisits a page, it will remember them, and the options made in the previous visit. The cookie therefore makes it possible for websites to remember and create enriched and detailed profiles for every individual user (ibid). Today there are different kinds of cookies, and they

are all used for different purposes (Guida, 2021). To a large extent, web cookies are used to track different users' website activity and two common types are first-party- and third-party cookies (ibid).

2.2.1 First-party cookies

First-party cookies are data created and stored by the host domain and exclusively allow the domain to track the user on their own website (Guida, 2021). These cookies are usually considered “good” as they are supposed to benefit users by aiming to improve the website and provide a better user experience (Cahn et al., 2016). Further, it gives the owners an opportunity to collect data for analytics, remember login details and language settings (Kristol, 2001). Other common functions of first-party cookies is that they enable the website to store users' password or shopping carts if the user closes and then revisits the website (Cahn et al., 2016). Many e-commerce websites implement these cookies to improve the shopping carts function through recognition and therefore increase user satisfaction (ibid).

2.2.2. Third-party cookies

In contrast to first-party cookies, third-party cookies are created and stored by other domains than the website the user is visiting (Guida, 2021). These cookies allow companies to gather information about users when they are on other websites than their own, and still receive information about that user (Berke & Calacci, 2022). It is a way for digital communicators to get to know their audience and both target and retarget them (ibid). These cookies can for example be used for online advertising, cross-site tracking or data analysis by collecting data about a users' certain behavior, location, or device (Cahn et al., 2016). With the help of third-party cookies, many e-commerce websites try to collect as much data about users' online behavior as possible aiming to create personalized advertisements (Guida, 2021). In terms of digital communication, if the cookie history is not deleted after a website visit, companies and digital communicators can use these third-party cookies in order to target people with ads that are customized (ibid). However, webpages are by law required to inform the visitor that the webpage contains cookies and the usage of them (European Union, 2021a).

Therefore, due to fairly new user privacy regulations such as GDPR, the user always needs to accept cookies before companies can collect data (ibid).

Additionally, third-party cookies can benefit webpage owners by allowing them to get useful insights and create data analysis as they gather information about user behavior on other websites (Sipior et al., 2011). A large number of digital communicators use third-party cookies to conduct rich data analysis and create effective strategies (Bump, 2021). Data analysis in connection with third-party cookies enables the function of seeing what previous visitors are viewing while they are not on the original website. Furthermore, it is beneficial in terms of learning about users' overall online behavior such as previous purchases, frequent visits and interests in other websites in order to develop effective communication strategies. However, even if third-party cookies make it possible to see statistics and analysis related to user behavior, it is mainly used for websites that are not affiliated with their own domain. First-party cookies, on the other hand, are attempted to gain basic data analysis functions on their own webpage and not related data from other domains (ibid). However, it can be confusing as first- and third-party cookies, in technical terms, do not have a real difference and the only distinction between them is how they are created and used by host domains or third parties (Cahn et al., 2016). Further, third-party cookies have received quite a lot of attention recently as they are highly important for digital communicators, but it is simultaneously debated whether the usage of them is ethical in regards to data privacy (Geradin et al., 2020; Kamena, 2021). From the perspective of digital communicators, it is a tool that a lot of businesses are dependent on in terms of gathering data about their customers' behaviors (Guida, 2021) and it is a way for digital communicators to get to know their audience and both target and retarget them (Berke & Calacci, 2022).

2.3. Data privacy concerns and the removal of third-party cookies

Data privacy, or user integrity, has been a discussion and concern for a long period of time (Martin & Murphy, 2016). To mitigate individualized user tracking and decrease user concerns regarding online integrity, several browsers have decided to regulate the usage of third-party cookies (Berke & Calacci, 2022; Martin & Murphy, 2016). These privacy-related issues can be seen as a reaction to the increased usage of third-party cookies and personalized

browsing experience online. Research conducted regarding user integrity and digital marketing has shown that larger concerns lead to negative consumer response, but additionally that user integrity is contextual and depends on several factors such as strengths of privacy policies, trust in the organization collecting data and fairness perception (Martin & Murphy, 2016). Further, the discussion of privacy concerns online has increased in recent years (ibid) and research shows that a large number of consumers do not want to be tracked online or have personalized ads displayed on other websites than the one they are currently visiting (Geradin et al., 2020; Wahlund et al., 2016). In contrast, other research shows that if consumers sense an ability to control what information they disclose and understand how it might benefit them, they are more likely to share data (Martin & Murphy, 2016). Therefore, one way to diminish privacy concerns has been to implement stronger individual and regulatory controls. The law has been slow to catch up with online integrity largely (Mitchell, 2012), however, the debate and concerns in correlation with uncertain data collection have led to actions being taken lately (European Union, 2021a; Kamena, 2021).

For a long period of time, digital communicators were allowed to collect almost any data wanted or needed and there were no real regulations regarding how this data could be used once collected (Internetstiftelsen, 2021b). This changed when GDPR was implemented in the European Union in 2018 (European Union, 2021a). The main purpose of GDPR is to protect users and enable more online privacy. In short, the regulation pressures website owners to increase carefulness and clearness while processing personal data online (ibid). Further, GDPR emphasizes three issues when gathering data: legal bases for processing, getting consent and opting out (Olsen, 2021). Even though GDPR is massive, Olsen (2021) highlights that transparency is the keyword and there needs to be transparency from business to customers throughout the entire customer relationship (ibid). GDPR is applicable to all organizations in Sweden and together with the Swedish law 'Lagen om elektronisk kommunikation' (LEK) all individual users have the right to know what personal information is being collected and how their data is stored while visiting a web page (SFS 2003:389). Personal information covers a lot but could for example be a users' name, address, income, cultural profile or sexual orientation (European union, 2021a).

According to LEK it is not only personal data that should be protected but also the content of the confidential communication (SFS 2003:389). To protect the privacy of users, cookies are regulated by GDPR and LEK. All websites therefore need to notify visitors and have their consent before collecting and using cookies (European Union, 2021a). Despite this, many users still do not understand what data they are giving consent for while accepting cookies (Gerber et al., 2018). A large number of users accept cookies even if they have not read through the policies (ibid). One further example of how more countries are taking responsibility regarding user's privacy concerns is the corresponding data privacy regulation California Consumer Privacy Act (CCPA) in the United States. (Brodherson et al., 2021). The consequences of CCPA are expected to have a great impact on the \$152 billion US digital advertising industry as it is expected that the majority of users do not consent to websites sharing their data and third-party data will get lost (ibid). Research further shows that large companies, rather than SMEs, could have both more technical and financial resources to comply with these new regulations than smaller ones (Johnson et al., 2020).

At present time, both Apple's browser Safari and Mozilla's browser Firefox have put a ban on these cookies on demand (Mendys & Jensen, 2021; Pidgeon, 2021). Apple introduced the Intelligent Tracking Prevention, ITP2.2 in 2017 followed by Mozilla Firefox Enhanced Tracking Protection (ETP) in 2019. Furthermore, Google has announced that they are removing third-party cookies on their browser Chrome in 2023 as well. This is expected to affect online advertising greatly since Chrome is the largest browser today (Mendys & Jensen, 2021). However, Guida (2021) is arguing that the end of third-party cookie usage does not need to mean the end of effective advertising, other alternative strategies could be explored and used, particularly in the advertising industry. Further, when an organizational change is emerging, such as the removal of third-party cookies, it is of high importance to discuss and implement change strategies to adapt (Skog, 2019).

2.4. Strategies to deal with organizational change

Organizational change takes place when an organization transitions from a current state to a desired future state (Schwertner, 2017). Pierce et al. (2002) state that there are two types of change in organizations, reactive and proactive. When there is an internal or

external force that pressures the organization to change it can be described as reactive whereas when the organization itself decides to change it can be considered proactive (ibid). Further, other authors make distinctions between planned change (Cummings & Worley, 2000) and emergent change (Brandin & Larsson Ylipuranen, 2019). When change is planned the organization is aware of upcoming changes and works to improve the current way of operating to make the organization more responsive to future changes (Cummings & Worley, 2000). Further, planned change has a clear starting point, sub-goals and end-goal and often implemented as a preventive and continuous change strategy (Brandin & Larsson Ylipuranen, 2019). Emergent change on the other hand is change that evolves in a spontaneous and unplanned manner. According to the authors emergent change is more cumulative and often accomplished in smaller steps whereas planned change often refers to replacing one system with another (ibid). The common denominator and what seems to be agreed amongst practitioners is however that internal communication is vital in order to achieve effective change within organizations (Elving, 2005; Van Der Schans, 2020).

There are several strategies that organizations can implement to deal with planned change (Cummings & Worley, 2000). In the change management literature, strategic change is highlighted as one concept and is described as improving the connection between an organization's design, strategy and environment (ibid). The purpose of strategic change is to improve the relationship between the organization and the changing environment, where changes can include technical and informational components. The changes described by Cummings and Worley (2000) are the majority of times triggered by events related to new regulations (such as GDPR) or technological breakthroughs. One of the first approaches to change strategies was Lewin's change model from 1948 which focuses on three stages in an organization: unfreezing, changing, and refreezing (Burnes, 2020; Waddell et al., 2019). Since then, several new models have been introduced and this literature review will highlight the following three that are more up to date; The Action Research Model, The Positive Model, and the ADKAR-model. As these models cover different approaches to change strategies, they have been chosen in order to complete each other and help explain how the agencies handle the loss of third-party cookies.

2.4.1. Action Research Model

The Action Research Model mainly focuses on data gathering and diagnosis (Cummings & Worley, 2000). The main outlines of the model are that no actions should be taken without in-depth research about the problem, which is applicable to both organizational as well as social change (ibid). This approach consists of a cyclical process (Waddell et al., 2019). First, the organization identifies the problem and consults with experts, henceforth they gather data and do preliminary diagnosis. The process continues with feedback from key clients or groups and then they make a joint action plan and further take actions. Finally, the organization evaluates the action and communicates the findings and then the process starts over again (ibid). This model allows for continuous reflection and work regarding changes and challenges (Cummings & Worley, 2000). However, the Action Research Model has received criticism for how researchers' subjectivity and personal biases have tendencies to play a role in the analysis of findings (Kock, 2004).

2.4.2. The Positive Model

The next model to be highlighted in regard to change strategies is The Positive Model (Cummings & Worley, 2000). This approach focuses on the organization's change and challenges from a positive point of view and highlights what is currently working well rather than deficit (Waddell et al., 2019). The model refers to building on strengths and focusing on 'best of what is' by initiating the inquiry into best practices and using current capabilities to improve and reach better results (ibid). Furthermore, the organization should strive to discover themes in order to envision a preferred future and thereafter design and deliver ways to create that future. Finally, the model states that the members of the organization should be seen as collectors of data and act as a source in the change strategy (Cummings & Worley, 2000). Even though the strength of this model is to focus on solving problems by using best practices in the organization, one weakness of this model is that it does not create an urgency which could be highly important if the change needs to happen fast (UKEssays, 2018).

2.4.3. The ADKAR-model

The ADKAR-model was created in 2006 by Jeffrey M. Hiatt, and stands for Awareness, Desire, Knowledge, Ability and Reinforcement (Hiatt, 2006). It focuses on

identifying the source of the issue or challenge ahead and then finding the key factors that will contribute to a successful change. In the awareness stage it is important for the organization to create an awareness around the change, understand why the change needs to happen, and the risks of not acting. The desire stage emphasizes a willingness to change and represents the motivation from leaders and the employees to change. After awareness and desire to change are created the organization needs knowledge in order to know how to change. This stage could include education about change, in-depth information regarding new systems and processes and an understanding of responsibilities that employees hold in the change process. The next step in the model is the ability which stands for taking the knowledge in the previous stage and implementing it into actions. This happens when the employees have shown that they have the understanding and capability to perform the change. The last step in the model is the reinforcement stage which highlights the importance of withholding the change. It includes the internal and external factors that are needed to sustain the change and is very important (ibid). Nonetheless, a disadvantage of the model is that it primarily focuses on employees and non-complex perspective of a change rather than large-scale companies with more complex processes (Galli, 2018).

2.5. A future without third-party cookies

A future without third-party cookies is ahead as we can see from decisions made by Apple, Mozilla and Google, which will bring new challenges for companies and their communicators (Mendys & Jensen, 2021). Therefore, new strategies and replacements when third-party cookies disappear are needed (Bleier et al., 2021; Juškaitė & Janušauskaitė, 2021; Mendys & Jensen, 2021). Even if not a great number of solutions has been presented thus far, a few new strategies have been discussed (ibid).

One of the most important digital marketing strategies when third-party cookies disappear will be Search Engine Optimization (SEO) according to Juškaitė and Janušauskaitė (2021). SEO aims to increase the traffic to a website through optimizing the organic position of the website on the Search Engine Results Page (SERP), which is the listing of results that are returned by the search engine in response to a keyword. In short, when a user searches for a specific word or group of words, the website that has optimized their web content activity the

most will be shown at the first positions of the browser's search results, which could increase visits and revenue in the long run. Re-introducing contextual advertising is another strategy that the authors argue will be relevant (ibid). This method means that ads are shown in a relevant context where one thinks the target group will be, instead of directly targeting users based on their behavioral profiles (Inoyatillo, 2020). An example would be if a user visits a website with recipes, they could be exposed to ads related to food and cooking.

Additionally, Juškaitė and Janušauskaitė (2021) suggest that companies that have the capacity should start relying more on their first-party data and build strategies from that. Taking advantage of a company's first-party data refers to collecting first-party cookies from its own website and customers' behavior and based on that create personalized advertising (Long, 2022). Further, this strategy is highlighted to be more efficient than using third-party cookies in terms of the user privacy discussion as the data is more anonymous and targeting is rather based on usage behavior than individual user information. In addition, first-party data is usually stored and structured in Customer Relationship Management (CRM) systems (ibid). However, Mendys and Jensen (2021) emphasize that focusing on first-party data and CRM-systems requires businesses to have a well-established IT-department or experts in order to handle these new implementations. Another solution discussed by Bleier et al. (2021) is that firms can build walled gardens. Companies that identify themselves as walled gardens keep their technology, user data and information exclusively for themselves without any involvement or accessibility to outside parties (Mehra, 2011). Examples of walled gardens are Meta and Google and the contrast to these closed ecosystems is the phenomena of an open community where an organization's data is accessible to external users (ibid). However, this requires advanced analytics capabilities which smaller firms might not have the capacity for (Bleier et al., 2021; Kelleher & Nelson, 2020). Additional solutions that are broader are that companies should focus on a more comprehensive marketing strategy by for example having a large engagement in social media, continuously building on their brand and most importantly always keeping in mind that paid advertising is a changing landscape (Juškaitė & Janušauskaitė, 2021).

Additionally, Google themselves have introduced a solution planned to replace the current system of third-party cookies, called the Privacy Sandbox (The Privacy Sandbox,

2022). The purpose of the Privacy Sandbox is according to the company to provide users with more privacy and simultaneously deliver valuable data for communicators. However, The Privacy Sandbox is not yet fully developed and changes are still happening (Mendys & Jensen, 2021). As of now Google has introduced Topics API which aims to protect privacy of users while simultaneously showing relevant ads. User information will not be shared across sites through third-party cookies and information about one's topics will be transparent to the user. Further, users will be able to see what topics they are connected to and remove or disable them in the settings of Chrome (The Privacy Sandbox, 2022).

Methodology

The methodology chapter provides information regarding the choice of research method used for this thesis. To begin with, it describes the overall research design and approach that was undertaken in order to initiate the study. Further, it describes the process of sampling, data collection techniques, and the interviews conducted. Moreover, it presents data analysis followed by the coding of collected data. Lastly, the importance of validity, reliability, and ethical considerations are discussed.

3.1. Research Design

The aim of this study has been to investigate how small and medium-sized marketing agencies in Sweden are affected by the loss of third-party cookies, what their potential change strategies are in adapting to online marketing without these cookies and how it is communicated within the organization. The purpose has been to get an in-depth understanding and explore the participants' point of view and reflections. A qualitative research approach was therefore chosen as Bryman (2018) and Kvale et al. (2014) states that this approach is most suitable when conducting research aiming to collect in-depth and detailed information rather than wide knowledge of a topic. Recker (2012) further points out that a qualitative approach is convenient for exploratory research where a phenomenon is not widely researched. The fact that the phenomenon of phasing out third-party cookies is contemporaneous and there is a limited amount of published research thus far strengthened the decision of using this approach (ibid).

The qualitative approach is connected to the interpretivist research philosophy which is recognized for enabling contextual depth (Bryman, 2018; Chowdhury, 2014) and is in accordance with what this study has been aiming for. This approach argues that experiences of people are context-bound meaning they cannot be completely free of their own experiences or background (Gemma, 2018). Researchers must, according to interpretivism, understand that values and interests are a part of the research process, and it is therefore impossible to achieve complete objectivity and neutrality (ibid). To still be able to meet standards of good quality while conducting qualitative research it is highly important to adapt

reflexivity throughout the process (Duffy et al., 2020). Reflexivity occurs when researchers have an awareness of these issues and self-critique their own biases that may influence knowledge or the way in which they conduct and analyze data (ibid). These aspects have been taken into consideration throughout the whole work process and the aspiration has been to stay as objective as possible to ensure that the study meets the standards of good quality research (Patel & Davidson, 2019). Further limitations to be aware of in regard to qualitative research is that compared to quantitative research it limits the number of participants and therefore the breadth of data collection. However, the choice of the research approach was made as in-depth studies are more likely to encourage and result in useful information and further discussions than quantitative surveys (Bryman, 2018).

The decision to conduct a case study was made as it allows the researcher to investigate a smaller targeted group to explain a larger phenomenon (Bryman, 2018; Patel & Davidsson, 2019), which is in line with the research purpose. In addition, this type of study is suitable for researching change and processes within organizations (ibid), which is further in accordance with the research aims of investigating change strategies associated with the loss of third-party cookies. As research shows that SMEs are expected to be most affected (Bleier et al., 2021; Johnson et al., 2020), and digital communicators who rely on third-party cookies in their work (Larsson, 2020; Neff, 2021) the case study was decided to include small and medium-sized marketing agencies to investigate both these aspects. A limitation was set to only include Swedish agencies due to the scope and timeframe of this study, however, if the company had additional offices outside of Sweden they were not excluded from the study. In addition, SMEs are defined as organizations that do not have more than 250 employees (European Union, 2022b). However, the definition of SMEs could not be directly applicable to marketing agencies since the largest marketing agencies in Sweden hold around 100-200 employees (Collin et al., 2008). Therefore, a decision was made not to include any marketing agencies with over 100 employees in the study. Important to highlight is that this paper cannot be representative for all marketing agencies in Sweden as one limitation of the qualitative research approach is the difficulty to generalize results due to the aspect of unreliability (Bryman, 2018). Therefore, if the research was conducted again, the outcomes from the interviews might not produce the same results with 20 other marketing agencies.

Before collecting primary data, the self-conducted data collection, an in-depth literature review was made based on secondary data, which consists of already existing sources and research (Björklund & Paulsson, 2012), aiming to understand the field of research (Patel & Davidson, 2019). The secondary data collected consists of articles, e-articles, web pages and books that was found through Google Scholar and Gothenburg University library source 'supersök' aiming to have a large amount of peer reviewed sources. By using peer reviewed articles, the quality of research can be assured which is important (Bornmann, 2012). In order to collect primary data, semi-structured interviews were chosen as this opens up for follow up questions, flexibility, and spontaneity during the data collection (Bryman, 2018; Esaiasson et al., 2017). To gain a contextual understanding, 20 in-depth interviews of approximately 40 minutes each were conducted with Swedish marketing practitioners with expert insights about digital communication and advertising. The timeframe of the study was between January to June 2022 and all primary data was collected in March and April 2022. All interviews were later transcribed as this increases the ability to collect accurate data and decrease misinterpretations (Bryman & Bell, 2017). After transcribing the interviews, the data was analyzed by using thematic analysis in order to facilitate the discussion and conclusion of the study, which is described in the following sections.

3.2 Sampling

The participants of this study were chosen through purposive sampling, meaning that they have not been chosen on a random basis (Bryman, 2018; Etikan et al., 2015). This is a commonly used sampling method within qualitative studies where the researchers seek to find participants that hold previous knowledge or experience within a certain topic (Etikan et al., 2015). The purpose of this sampling method is to collect participants strategically with the goal of them being relevant to the research questions (ibid). The reason for choosing this type of sampling method was to seek out and sample the most relevant respondents for this specific study (Bryman, 2018; Kvale et al., 2014). To fulfill the purpose of being relevant for the study and provide insights relevant to the research question (Bryman, 2018; Etikan et al., 2015), the participants had to have experience within the field of digital communication and some prior knowledge of third-party cookies from their profession. The sampling criteria was therefore digital communicators, marketers, web analytics, ad-specialists and other relevant

experts working at Swedish marketing agencies expected to have prior knowledge regarding online advertising and third-party cookies. Further, the sample aimed to have a variety of years of experience in the field amongst the participants, work roles and number of employees in their organization in order to get a broad understanding of the field. Information about the participants is further presented below (see Table 1).

Table 1

Table of participants

Respondent	Work title	Years of experience in the field	Total number of employees at the agency	Duration of Interviews	Interview Language
R1	Digital Marketing Coordinator	1,5 years	12 employees	45 min	ENG
R2	Programmatic Advertiser	1,5 years	30 employees	39 min	SWE
R3	Chief Operating Officer (COO)	7,5 years	40 employees	40 min	SWE
R4	Head of Media	12 years	20 employees	44 min	SWE
R5	Chief Technical Officer (CTO)	20 years	40 employees	37 min	SWE
R6	Analytics Lead	8 years	50 employees	40 min	SWE
R7	Operative Project Leader	6 years	12 employees	36 min	SWE
R8	Digital Marketing Analyst	2 years	8 employees	41 min	SWE
R9	Senior Digital Communicator	26 years	50 employees	43 min	SWE
R10	Agency Founder	17 years	65 employees	38 min	SWE

R11	Digital Marketing Specialist	7 years	15 employees	41 min	SWE
R12	Senior Digital Specialist	11 years	12 employees	43 min	SWE
R13	Chief Executive Officer (CEO)	19 years	13 employees	45 min	SWE
R14	Digital Strategist	17 years	17 employees	40 min	SWE
R15	Data Tracking Specialist	15 years	85 employees	52 min	SWE
R16	Chief Executive Officer (CEO)	10 years	70 employees	37 min	SWE
R17	Digital Marketing Specialist	10 years	63 employees	38 min	SWE
R18	Digital Marketing Specialist	5 years	15 employees	41 min	SWE
R19	Head of Paid Channels	10 years	80 employees	39 min	SWE
R20	Production Manager	6 years	6 employees	40 min	SWE

The participants were found through researching Swedish small and medium-sized marketing agencies through Google Search and LinkedIn and contacted through email found on the organization's website, or directly via LinkedIn. Some participants were contacted directly based on their role described on the organization's webpage, otherwise the organization as a whole was contacted in regard to if they had any employee with knowledge within this topic that would like to participate. Additionally, participants were contacted through the snowballing method, meaning that already contacted interviewees recommended colleagues in the profession that could be contacted as well (Bryman, 2018). Some participants who replied that they did not have the expertise internally and that they collaborated with other agencies recommended us to contact them instead which was

valuable for the recruitment of participants. The method of snowballing is, according to Bryman (2018), an effective way to recruit new participants through referral. Once the participant had agreed to participate in the study a date and time was set and depending on the preference of the interviewee the interview took place via Zoom, Teams or Google hangout.

3.3 Data collection technique

In this study, 20 semi-structured interviews were conducted. Interviews are a convenient method for conducting qualitative studies as it allows the researcher to perform a two-way communication during the research process and therefore minimize the risk of misconception (Esaiasson et al., 2017). Further, semi-structured interviews were chosen since it supports the researcher to be more engaged with the interviewee and influence the steering of the discussion (Patel & Davidson, 2019). In addition, it encourages the participants to answer with their own wording and thoughts, which allows for an extended discussion outside the scope of the specific questions set prior to the interview (ibid). Since the aim was to explore the field, this type of interview method was suitable for collecting the data and diving more in-depth onto specific themes. As mentioned, participants were sampled through purposive sampling with the aim to reach professionals with prior familiarity and knowledge about the topic. Conducting in-depth interviews with professionals can be referred to as elite interviews (Hochschild, 2009). The definition of elite interviews are many (Harvey, 2011), however elite in this context does not mean a person with high political, social or economic standing but rather a person chosen based on their position and for a specific reason (Hochschild, 2009) which was suitable for the purpose of this study. In addition, disadvantages of using semi-structured interviews should be considered as the aspect of subjectivity could be impacting the results since one cannot be completely objective while answering questions (Brinkmann & Kvale, 2015). This type of interview method could further influence the interviewee to answer what the researcher wants to hear (Bryman & Bell, 2017) or that it is hard to focus on the intended aim as the questions are open and can easily get out of focus (Doody et al., 2019). In order to handle this, being well-prepared and keeping the research aim in mind was considered during the interviews.

3.3.1 Conducting semi-structured interviews

An interview guide (Appendix D) with questions based on themes from the literature review was created to not lose focus or ask leading questions (Bryman, 2018; Esaiasson et al., 2017). Bryman and Bell (2017) states that semi-structured interview guides could either contain a list of broad areas and example questions that the interviewer wants to address during the interview, or more specific questions within the main subject that the researcher wants to investigate. The process of conducting the interview guide was therefore structured based on the four main areas from the literature review: Digital Communication and Personalized Advertising, Usage of Cookies, A future without third-party cookies, Organizational change strategies and in the end of the guide room for additional thoughts or questions about the research. The guide further consisted of specific questions in each of the areas aiming to get a more in-depth understanding. Additionally, the decision to structure the interview guide in this manner provided a read threat between the literature review, interview guide and further simplified the themes for the data analysis. Using an interview guide further provided consistency and support during interviews (Brinkmann & Kvale, 2015), which was appropriate for the paper's qualitative approach. Finally, to minimize the possible risks of missing out on important information or asking leading questions when conducting semi-structured interviews (Bryman & Bell, 2017), the interview guide was sent to the participants in advance of the interview to provide pre-knowledge of what they could expect of the interview. In contrast, revealing questions before could make the participant too prepared of what to answer and not completely straight. However, asking un-prepared follow-up questions could reduce this probability (ibid).

A pilot interview was conducted before conducting the interviews, as this gives an opportunity to practice, estimate time and ensure that the structure of the interview is convenient (Bryman, 2018; Esaiasson et al., 2017). The pilot interview allowed for reflection of the questions and the structure of the guide and minor adjustments were made such as clarification and the order of the questions. According to Bryman and Bell (2017), face to face interviews is most convenient to collect rich data while conducting qualitative research. Due to the Covid-19 pandemic, and the fact that not all participants were located in Gothenburg where the researchers of this thesis are located, this alternative was not optimal for most

participants. However, Bryman and Bell (2017) state that the second most desirable method is interviewing over the phone. Therefore, phone or digital platforms were offered for the interviews and all interviews resulted in being held via digital platforms such as Zoom, Microsoft Teams or Google hangout except for one that was held in person. Each interview took approximately 40 minutes and was held by either one or both of the researchers. Furthermore, all participants were required to sign the Informed Consent Form (Appendix C) in order to participate in the study. Finally, each interview was recorded in accordance with the participants' consent as this provided the possibility to review each interview in detail and re-listen to it multiple times (Bryman, 2018; Patel & Davidson, 2019). The majority of interviews were conducted in Swedish since it was preferred by the participant, therefore transcriptions were made in Swedish and the coding process as well. The data used from the coding process was then translated into English to fit the thesis. For interviews held in English the software Otter was used to record and auto-transcribe and for those in Swedish the function dictation in Word was used to help transcribe. However, these software's and help functions did not provide complete accuracy and therefore all interviews were re-listened and manually transcribed as well to receive correct information.

3.4. Data analysis

The process of data analysis and coding was based on a thematic analysis approach since this is one of the most common methods for analyzing qualitative data (Braun & Clarke 2006). In addition, both an inductive as well as a deductive approach in terms of thematic analysis was made as both theoretical frameworks were presented and provided expected themes, as well as new insights brought up during the interviews. Using the mix of these two approaches further allowed flexibility while building a coding scheme based on expected themes but also new ones (Schreier, 2012). According to Braun and Clarke (2006), a thematic analysis is the process of identifying patterns within the collected qualitative data. The authors suggest a six step framework to approach a thematic analysis which includes the following; become familiar with the data, generate initial codes, search for themes, review themes, define themes and write-up (ibid). Based on the approach by Braun and Clarke (2006), the first step was to transcribe, read and re-read the interviews to become familiar with the data. During this step, initial ideas from the interviews were noted down for the purpose of

being aware of the main outlines of each transcription. Hence the interview guide was based on four different areas defined in the literature review; these four areas were decided to be the pre-decided categories to organize the data analysis in a meaningful and systematic way. During the second step, the initial coding process started, and the entire data collection was reviewed in order to decide the amount of data reduction and collect relevant data for the study (ibid). This process was accomplished in Google docs where all transcripts were divided into the pre-decided themes. Each of the four main categories were coded as follows (see Table 2).

Table 2

Coding scheme of data analysis

Code	Category	Keywords
DP	Digital communication and Personalized advertising	Digital Communication, Online Advertising, Personalized advertising, Retargeting, Focus areas
C	Usage of Cookies	Third-party cookies, Usage areas, Dependency
OC	Organizational Change Strategies	Change strategies, Awareness, Research, Sharing knowledge, Internal communication
F	A future without third-party cookies	Challenges, Effects, Future, New strategies, Replacements

In accordance with Braun and Clarke (2006) the next step in the thematic framework was searching for themes. During this step, collating codes into potential themes and sub-themes was made in each of the four categories. Later, the themes were reviewed and identified, as these are the following steps in the thematic analysis (ibid). The defined themes were based on similar as well as different patterns and findings from the interviews that were reviewed during the coding process. A potential issue regarding analyzing qualitative data could be that the researcher’s personal knowledge and experience might influence the result of the empirical data and themes if correct information is not received

(Noble & Smith, 2015). To avoid this problem, all interviews were recorded and transcribed before the analyzing process to ensure that all information was captured correctly as mentioned above. The thematic coding process was further made individually by both of the researchers to ensure reliability of the study as this is a good strategy according to Bryman and Bell (2017). First, one researcher conducted the first coding phase, and the second researcher did the same independent of the first researcher's results. After the two coding phases, both researchers reviewed the codings together to define the different themes. Finally, the last step regarding the process of writing-up the report (ibid) started, and the thematic analysis has further shaped the presentation of empirical results and discussion in the next chapter which ended up to be divided into three different areas; The effects of phasing out third-party cookies, Organizational change strategies and New strategies for a future without third-party cookies.

3.5. Validity and Reliability

The aspects of validity and reliability have been considered aiming to assure high academic quality of the paper. Validity in qualitative research means “appropriateness” of the selected tools, processes, or data and further refers to whether the conclusions from the study are linked and relevant to what the research intends to investigate (Bryman & Bell, 2017). The aspect of validity applies to the entire process of formulating the research question, collecting data and analyzing the results (Patel & Davidson, 2019). To ensure validity, academic literature and previously published research was the foundation of developing an appropriate interview guide and further collecting relevant empirical data. To gain diversity in the collected data, as this increases the validity of a study (Bryman, 2018), a variety of experts within the field of digital communication were sampled, further both younger and older employees with many years in the digital communication industry. Additionally, having two researchers within the study further increased the validity as the space for misinterpretation during interviews and coding process decreases (Bryman & Bell, 2017).

Reliability is another aspect of assuring high academic quality and refers to whether the same results had emerged from new research if it was conducted again (Patel & Davidson, 2019). It is further dependent on the researcher's ability to interview, analyze and

report the empirical results accurately (Bryman & Bell, 2017). To address this, both researchers of the paper analyzed and coded the collected data separately and independently of each other to increase reliability. According to Bryman & Bell (2017), it can be hard to achieve high reliability while conducting qualitative research as the width of research participants or scope is usually not as high as conducting quantitative research. Therefore, it cannot be stated that the exact same result would appear if the study was made again. However, by aiming to have a diverse and wide range of participants this could be addressed and was therefore considered while sampling (ibid).

3.6. Ethical considerations

When research is conducted with human participants it is highly important to consider research ethics. Lind (2014) describes four important requirements to ensure a good research ethics which are the following: integrity, confidentiality, anonymity and free will. These four requirements have been greatly considered in this thesis and maintained throughout the whole study. To ensure the aspect of free will, the respondents were well informed regarding the purpose of the thesis and agreed to participate voluntarily. Further, they have had the right to withdraw from the study at any time. The collected data have exclusively been used to fulfill the purpose of this study and their personal data will be handled with great care and respect. Through this, the aspect of confidentiality and integrity has been ensured (Lind, 2014). Participants' privacy should never be invaded (Bryman, 2018) and the research has therefore strictly been connected to their role as an employee. The participants were also informed on their right to be anonymous in the study and that the interviews were recorded and later transcribed in purpose to facilitate the process of analyzing the collected data. All of these aspects have been covered and ensured through a written informed consent form (Appendix C) that was signed by the participants and the authors. These considerations that have been taken in line with Lind's (2014) four aspects have ensured a research ethical workflow. Finally, all participants were informed that the study would be published and that they would have the possibility to read the findings from this study.

Result and Discussion

This chapter presents the empirical findings from the interviews conducted with professionals working at Swedish small and medium-sized marketing agencies. Further, the chapter presents discussions after each topic linked to literature. The chapter is divided into three parts: The first section provides an explanation of how the agencies use third-party cookies today, their level of dependency and how they are affected by the removal. The second part discusses potential change strategies and how they are being communicated both internally and to customers. Finally, the last section introduces and discusses potential replacements for personalized advertising in a future without third-party cookies.

4.1. The effects of phasing out third-party cookies

Effects of phasing out third-party cookies were noticeable among all respondents, however, on different levels and in diverse ways. According to most participants, third-party cookies were mainly used for external purposes. By that, the main usage area of third-party cookies was to help customers find their right audience, and thereafter, create personalized communication. In addition, several pointed out that retargeting and data analysis is a central purpose of using third-party cookies. However, the complexity of distinguishing first- and third-party cookies mentioned by a few respondents seems to be a dilemma. A few respondents stated that large advertising platforms such as Meta and Google's own marketing tools (e.g., Google Analytics, Google Ads, Facebook Business manager) have a significant role in their usage of third-party cookies. In relation to this, the Agency Founder (R10) added:

“Then there are other problems nowadays, for example the larger platforms such as Google Analytics, Google Ads and facebook Ads, all of them have switched to classifying their cookies as first-party cookies, so third-party cookies are not a problem there anymore”

How affected respondents perceived themselves to be was mainly based on to what extent they had made themselves dependent on third-party cookies in their marketing activities and the amount of other communication services offered. Several participants

expressed that third-party cookies are a critical part of their work and that they are highly needed to create personalized advertising or to measure and analyze data results. For example, one Digital Marketing Specialist (R17) stated:

“So I would say that today we are extremely dependent on third-party cookies, mainly because all our marketing is based on third-party collected data, so when no new updated third-party data enters the target groups, the marketing will be noticeably affected”

On the other hand, most respondents claimed that they were not critically dependent on third-party cookies. However, they expressed that their work will be noticeably affected when they are removed completely. For example, the Programmatic Advertiser (R2) and the Senior Digital Specialist (R12) explained that using third-party cookies facilitates their work and makes marketing processes more effective. In contrast, a few respondents expressed that they did not consider the removal to have a distinctly negative impact. For example, the Operative Project Leader (R7) described their agency as not very technically focused and therefore predicted them to not be highly affected by the removal. Another respondent who did not consider the loss to have a great impact was the Digital Marketing Coordinator (R1):

“I do not think that we will be greatly affected by the removal since our agency offers a broad range of marketing services for our customers that are not dependent on cookies. Maybe those who only uses cookies to advertise should be more scared”

The most mentioned and discussed effects of third-party cookies being phased out was the ability to create personalized advertising, purchase customer data, retarget users and further collect statistics to enable data analysis in order to justify marketing campaigns, which is presented and discussed below.

4.1.1. Creating personalized advertising

Performing personalized advertising was described by all of the respondents and the majority highlighted that this process is, and will be, negatively impacted. Personalized advertising was stated to be an important part of their marketing efforts, but a few respondents explained that it had already changed to some extent during the last couple of

years due to GDPR, LEK and other privacy-changes such as the removal of third-party cookies from Safari and Firefox.

“We try to make marketing as personalized and user friendly as possible. However, it is not that personal any longer since you work in large clusters of cookies, data points and users. Partly because how the platforms are designed but also due to limitations that came with GDPR and data privacy”

CEO (R16)

The reason why it is harder to create personalized advertising in connection to the loss of third-party cookies was brought up by several respondents. A main challenge is that the amount of user data has decreased when they purchase third-party data from publicists and buyer-platforms aiming to create targeting. A few participants explained that when they purchased third-party data before, they used to receive long lists of thousands of customers in certain target groups, but in later years, these lists have become shorter and less data is included. In connection, the Programmatic Advertiser (R2) pointed out that with less data, difficulties in displaying customers with relevant ads is emerging. The respondent explained that customers sometimes want to reach out to a very specific group and exclude others as it would be inappropriate to display some ads to certain users:

“If we have a wine customer, we do not want to advertise to people under 25 and we use third party data to exclude people under 25 [...] that is a disadvantage of third-party cookies disappearing”

In addition, the Digital Marketing Analyst (R8) argued that the ability to get to know their audience and receiving precise groups to target are the main consequences of third-party cookies being phased out. However, the respondent was hopeful that it will be achievable in other ways:

“The biggest challenge is probably to collect relevant data that we can use to get to know our target group, but I think if you are creative there, there will be lots of ways to find out anyway”

In contrast to the negative impact of personalized advertising, the Head of Media (R4) pointed out that the decreased ability to target groups might have a positive effect too. They had noticed that it is important to discuss frequency while doing personalized advertising as users often feel tracked if they are displayed by targeted ads too often. Further, the perspective of user integrity was brought up by several respondents and seen as one positive aspect of regulating third-party cookies.

4.1.2. Data Analytics for consumer behavior

The ability to analyze customer behavior and collect performance metrics in order to evaluate results of marketing campaigns was highlighted by several respondents. For example, one Digital Marketing Specialist (R11) stated that for their customers they use third-party cookies to e.g., track customer behavior or sales to make as data-driven and informed decisions in their marketing campaigns as possible. Another difficulty connected to less customer data collected via third-party cookies is increased data gaps and decreased user data to analyze results from marketing activities. The CTO (R5) argued that the process of tracking visitors in terms of which website they previously visited and seeing numbers on traffic to the websites had become a problem. Yet another reason why larger data gaps appear was brought up by a few respondents who explained that GDPR has made it compulsory to have cookie consent banners that users have to accept while visiting a website. According to the CTO (R5), users tend to deny these as they do not want to be tracked, therefore data collection decreases and data gaps increase even more. Further, the Analytics Lead (R6) expressed concerns regarding data gaps emerging when less information about users is available and stated:

“We can notice that for many customers, if you compare this latest period with the period before, there is quite a big difference in the data quality, what data you get and what traffic sources you receive in and so on. So yes, it has affected us and above all paid social has been affected the most I would say.”

The consequences on communicators' ability to track, measure and analyze marketing campaigns in order to justify their work effort for customers was brought up by approximately half of the participants. Several respondents pointed out that without third-

party cookies, it is hard to track if a person has seen an ad, clicked on it or made a purchase. According to the respondents it therefore complicates the ability to distinguish what impact specific advertising has on purchases. As an example, one Digital Marketing Specialist (R11), who worked with user traffic, highlighted a high dependency on the ability to measure and see which platform had contributed to sales for their customers.

4.1.3. Discussion

It is of interest to analyze and discuss the results outlined above. The complexity of distinguishing first- and third-party cookies mentioned by a few seems to be a dilemma among the respondents, which could potentially have an effect on the result. According to the Cahn et al. (2016) cookies do not have a real difference in technical terms but are differentiated based on usage area. In connection to this, some participants mentioned that leading advertising platforms take advantage of this fuzzy distinction and are replacing third-party cookies by classifying them as first-party cookies instead. One can question whether this actually is an efficient approach or if the platforms are just walking around the problem as they are still collecting users' personal data.

Regarding the usage area of third-party cookies, Cahn et al. (2016) states that the main purpose is to create online advertising, cross-site tracking, retargeting, or collecting user behaviors which is in line with how most respondents described their main usage. For example, when the CTO (R5) described the process of tracking visitors in order to see which website they previously visited, it could be explained as a type of cross-site tracking (Cahn et al., 2016). In addition, the usage area of performance metrics and creating marketing strategies is further in line with literature (Bump, 2021). Moreover, the description from respondents of using third-party cookies for targeting could be further known as creating personalized browser experiences (Bailey et al., 2019) and allows the communicators to get to know their audience (Berke & Calacci, 2022).

Concerning the dependency on third-party cookies, previous research states that third-party cookies are an important aspect of online marketing and play a significant role in personalized advertising (Larson & Draper, 2021; Larsson, 2020). However, results from this study are not completely in line with this. Even if some of the respondents expressed their

high dependency, the majority stated that they are not significantly dependent on third-party cookies. Simultaneously, most respondents admitted that even if they were not highly dependent, it is efficient and facilitates their work. It is therefore interesting to discuss why the results from this study are not entirely in line with the previous research. Based on the data and illustrated through the example by the Digital Marketing Coordinator (R1) regarding a variety of different marketing services offered, one possible explanation could be that most agencies in this study offer several different services to their customers and therefore communication based on third-party cookies might not be their only nor primary focus. As agencies work with different customers that hold different needs it might be that some customers do not always require marketing strategies based on e.g., personalized advertising, retargeting, or cross-site tracking. For those customers where third-party cookies were used to a high extent the agencies could potentially have an advantage if they can offer them other services as well. However, this would probably be easier for some than others.

Regarding negative effects of phasing out third-party cookies, Guida (2021) argues that businesses are dependent on third-party cookies in terms of gathering user data about their customers. In accordance, results show that all marketing agencies are affected by the removal. One significant consequence, based on the results, seems to be the ability to collect enough data to be able to create personalized advertising and retargeting. This is in line with what Guida (2021) and Berke and Calacci (2022) stated regarding third-party cookies often being used to target and retarget audiences. In addition, the respondents concern regarding not being able to exclude users from seeing certain ads that might be inappropriate could be applicable to what Guida (2021) states about third-party cookies ensuring that ads are personalized and shown to relevant customers.

Furthermore, different views on how personalized advertising is affected by the loss of third-party cookies was noticed. As mentioned, the majority implied the dilemma of less targeting as it might have a negative impact on their marketing campaigns, such as showing irrelevant ads to the wrong customers or not being able to reach the right audience in the same way as before. Further, the decreased ability to perform data analysis on customer behaviour as a negative consequence by removing third-party cookies has been brought up by Sipiør et al. (2011) and Bump (2021) and is in line with the results of this study.

However, it is important to highlight that even if most perceived effects as something challenging, a few respondents expressed that phasing out third-party cookies could be an opportunity for them to develop as an agency and for new marketing strategies to be introduced. An example related to targeting is that a few respondents mentioned that from a user perspective, less targeting might be positive as well. This is because a large number of customers value their privacy and do not want to be involuntarily exposed to too much personalized communication. For example, Head of Media (R4) had acknowledged that customers did not appreciate receiving too many personalized ads which is also acknowledged by Geradin et al. (2020) who emphasize that it is important to be aware of this. Therefore, potential benefits of removing third-party cookies is in accordance with users' concerns as according to Berke and Calacci (2022) it is a way to mitigate individualized user tracking and decrease user concerns regarding online integrity. However, even if user integrity is of high importance and should be fully respected, it would be interesting to investigate further if users prefer to have fewer personal advertisements and potentially be exposed to completely random advertisements instead.

To conclude the discussion on effects, the aspect of whether Swedish marketing agencies are affected in diverse ways depending on the size of their company is of interest to discuss as the work of Bleier et al. (2021) and Johnson et al. (2020) state that SMEs are expected to be affected to a higher extent than larger companies. This is because SMEs are expected to rely more heavily on the usage of third-party cookies in their marketing strategies and that they might not have the same resources nor capacities to change (ibid). However, according to the result of this study, the size of agencies did not seem to be predominantly connected to what extent they are being affected. Based on the findings, other factors seemed to be of importance as well, such as their dependency on third-party cookies mentioned by the majority of the respondents. Moreover, if the agency did not have a strong technical focus that for example Operative Project Leader (R7) highlighted or if the agency offered a large diversity of marketing services described by the Digital Marketing Coordinator (R1).

4.2. Organizational Change Strategies

4.2.1. Awareness regarding third-party cookies being phased out

As third-party cookies have already been banned on Safari and Firefox, and will be on Chrome in 2023, it was of interest to investigate how aware the respondents were regarding this. All participants affirmed that they were aware of the fact that they are being phased out, however on different levels. A few explained that they had some awareness, however, the organization did not fully understand how big the change was nor how it would affect them yet as they had not had the time or resources to investigate the issue in-depth yet. Further, some mentioned that the level of awareness varied throughout the organization due to the fact that different roles within the agency require them to know different things and not everyone is involved in aspects related to third-party cookies.

“The level of awareness and knowledge regarding this varies, many of my colleagues are not very digitally oriented but rather content oriented. The news of the regulation has probably not passed anyone, but I do not think there is an in-depth understanding”

Operative Project Leader (R7)

In contrast, a couple of respondents described that they were highly aware and informed. For example, The Programmatic Advertiser (R2) expressed that they were extremely aware and had discussed the issue for several weeks and the Analytic Lead’s (R6) agency had discussed this for one and half years. This high level of awareness was further described by one of the CEO’s (R16) who explained that they had worked on preparing for a new reality that is more cookieless for the last three to four years, and by the other CEO (R13) as well:

“ Yes! We talk about it on a daily basis, and not only third-party cookies, IOS, app-tracking and other related things to data privacy is something that we discuss. It is something we follow since it is highly relevant, and it is something that we monitor incredibly much”

Even though the level of awareness differed between the participants, the overall perception was that the ones who thought they would be affected by the loss of third-party cookies had a desire and willingness to change. Further, even though several of them said this change would be somewhat challenging from an organizational perspective, they

personally had a positive attitude towards the regulation, an understanding towards why it was happening, and emphasized the importance of respecting user integrity.

4.2.2. Preparedness for a future without third-party cookies

Regarding how prepared the respondents thought their organizations were for a future without third-party cookies differed, but some patterns were identified. The majority expressed that they felt as prepared as they could at the moment. However, differences were acknowledged in whether they still waited for more external information or if they had already implemented new solutions. The COO (R3) expressed that they are prepared to some extent but that it is a constant question of resources. The respondent however understood that they will have to deal with the regulation eventually.

“In the best of worlds, we would have five people who only focused on upcoming challenges. But in reality, you also need to withdraw money and there are some things that you can push ahead and still get away with”

COO (R3)

The Senior Digital Communicator (R9) reported that they first believed this change would be challenging because they are a smaller agency. However, once they gathered more information, they realized that they will most likely use other marketing strategies without third-party cookies and further emphasized that they need to work actively on finding these solutions. In contrast to actively seeking solutions, the Digital Marketing Analyst (R8) sensed that they were prepared but stated:

“Experts online always want to speculate that things will be like this or that and say different things. I think the best thing is to stay calm, continue to follow GDPR and respect the choices of users and one will quickly adapt to the new changes that are happening”

A couple of participants explained that they already had up-coming solutions, or solutions in place which made them feel prepared, however there were still uncertainties. Further, a few considered themselves well prepared, had new solutions and described themselves as being in the forefront. Additionally, the Agency Founder (R10) explained that they considered themselves well prepared for a future without third-party cookies and were

rather concerned about additional regulations that might occur due to rising data privacy concerns.

4.2.3. Researching and communicating about potential change strategies

In terms of researching, most respondents emphasized that the employees are collectors of information and have an important role in sharing knowledge and helping the organization adapt to the new situation. Regarding responsibilities, both differences and similarities in structure were acknowledged. The majority of respondents working at smaller agencies highlighted that no one was directly responsible but explained that the person directly affected in their job had somewhat more responsibility in researching and sharing information. For some of the larger agencies it was slightly clearer that a specific group had the main responsibility in gathering information and spreading it across the organization.

Several different ways of collecting information to find new solutions were discussed. A couple mentioned that they take part in seminars to gather information and understand how others are working, and a few mentioned that they also arrange seminars or webinars to share knowledge. Further, staying up to date with what Apple, Google and Meta announces was a common way to stay informed. Additionally, some mentioned that they are communicating with experts and external sources to gather information. For example, the Programmatic Advertiser (R2) described that they are communicating with publicists and buyer-platforms to gather information and the Digital Marketing Analyst (R8) explained that they have the possibility to communicate with a company that are experts on cookies. One Digital Marketing Specialist (R18) explained that they will never have the time or resources to go in depth regarding this and will therefore find external partners once they start addressing this issue more.

The importance of internal communication and sharing knowledge between employees was highlighted by several respondents. One Digital Marketing Specialist (17) explained that it is important to educate internally and reach an understanding of what needs to change and why. Even though differences were acknowledged in how actively they discussed this and for long they had been doing so, similarities were found in regard to how the agencies communicated internally and how they shared knowledge. The majority

described that they communicated through regular meetings and through intranets where everyone was free to share knowledge and educate the rest of the organization. Even though most communication seemed to occur under arranged circumstances, more informal communication such as lunches was brought up as an important aspect as well. In regard to how they communicated the change to their clients, some stated that they communicate a lot with those who are the most affected, some stated that they have mentioned the regulation in newsletters and in contrast a few explained that they will wait until they have solutions in place to offer. As mentioned, some found it challenging to justify their work due to loss of data and communicating why this is happening to customers was an important part according to a few of the respondents.

4.2.4. Discussion

Based on the presented result, it is of interest to discuss the organizational change strategies further. The first important step of the ADKAR-model is awareness (Hiatt, 2006) which all of the participants expressed that they had, however on different levels. One thing that could be reflected on is that a high level of awareness might facilitate change compared to a lower level of awareness. Another important part of the awareness-stage is to understand why something needs to change (Hiatt, 2006) which the majority of participants indicated that they had. However, in contrast a few stated that the organization might not understand the full extent of the regulation and its effects, yet which should be noted as well. It could be discussed if this might have an impact on how much time and effort, they spend on researching and finding solutions. Further, a desire and willingness to change amongst the respondent who thought they would be affected was identified which connects to the desire-stage of the ADKAR-model that emphasizes this in particular (ibid). The fact that the majority seemed to be aware of the regulation further stipulates that most of them handle this as planned change rather than emergent (Brandin & Larsson Ylipuranen, 2019). For some that had less awareness in relation to others the change could potentially be more emergent than for those who were highly aware.

According to previous studies, the majority of Nordic companies are not prepared for a future without third-party cookies (Mendys & Jensen, 2021). However, these

results are not entirely in line with this as most of them expressed that they felt prepared. Important to highlight is however that the level of preparedness did differ and while comparing the participants one could notice that some had prepared and discussed this for a long period of time, whereas some were planning to handle it in the upcoming future. This could potentially be connected to change literature regarding taking a reactive or proactive approach to change (Pierce et al., 2002). The ones who had started to discuss this month or years ago, for example R6 and R17, when it first started to change could be considered taking a more proactive approach whereas the ones who still waited for more information or planned on dealing with this further ahead, for example R8 and R18, could be considered taking a more reactive approach (ibid).

According to Skog (2019), it is essential to have strategies in place to deal with new challenges and to achieve transformation. Contradictorily, almost none of them had a stated strategy in place. The reason behind this differed, some did not have the resources and several highlighted that uncertainties made it difficult to have a stated strategy. However, as the majority was researching, communicating, and trying to adapt to the new situation it could still be connected to the change strategies which highlights these aspects (Cummings & Worley, 2002; Hiatt, 2006; Waddell et al., 2019). The third stage in the ADKAR-model is knowledge which emphasizes understanding responsibilities in relation to change and covers education and in-depth information about new systems and processes. For some agencies the responsibilities were clear whereas for others it was more fluid. It could potentially be positive to have a person or group specifically responsible but in the cases where this was not as clear the overall perception seemed to be that everyone had a responsibility in contributing to change which potentially could be as effective. Even though time and resources spent on researching this issue differed between the participants, there seemed to be a focus on data gathering and diagnosis between the majority of them which further is an important part of the Action Research Model (Cummings & Worley, 2000).

One identified pattern that several respondents emphasized was that employees are the main collectors of information and an important source, which is in line with the Positive Model (Waddell et al., 2019). Further, some mentioned that they communicated with experts and external sources to gather additional information which connects to the Action

Research Model (ibid). In addition, it is positive that the majority expressed that they had good internal communication between employees that was both achieved through clear structures and more informal circumstances. The importance of educating about the change and communicating it between employees to reach an understanding is an important step before one can implement it into actions (Hiatt, 2006). It is further stated by Elving (2005) and Van Der Schans (2020) who emphasizes that internal communication is vital for the change to succeed. As marketing agencies main purpose is to help customers with their communication efforts, the ones who were in the forefront and communicated new solutions or tried to explain what is happening when third-party cookies disappear might have a competitive advantage. Finally, one of the last steps of change is to take the knowledge and implement solutions. As previously mentioned, some respondents had already implemented new solutions, and some were communicating about potential solutions which will be discussed below.

4.3. New strategies for a future without third-party cookies

Regarding new strategies for a future without third-party cookies, there seemed to be two approaches. The first one is a data-driven approach where communicators explore relatively new technology, elaborate on existing tech methods, and collect performance metrics without third-party cookies. The other focuses on qualitative, relevant, and creative communication in favor of attracting the right audience through content marketing. Besides these, several respondents mentioned that they are not planning to implement new solutions themselves as they believe large advertising platforms will present new solutions as it is in their interest to solve this in a way that suits both communication professionals and considers users data integrity. In connection to this, Google's Privacy Sandbox was brought up as one example. However, the most commonly mentioned strategies that the agencies would implement themselves will be presented and discussed below.

4.3.1. *Server-side tracking*

Server-side tracking was one solution that several respondents mentioned and could be defined as a relatively new and more anonymized way of collecting data, where a user's device sends data directly to a site's server instead of their website (Kamena, 2021).

Further, the method refers to collecting usage data such as customer behaviors and interactions, in contrast to traditional cookie-based tracking which collects user data and more specific user information (ibid). The Data Tracking Specialist's (R15) agency had implemented this and stated that it facilitates the process of performance tracking and personalized advertising and explained it as followed:

“Server-side means that instead of the user information being sent directly from your browser to the platform, the information is sent via a server call [...] is a big implementation for small companies that do not have the technical competence to do it themselves and may need to bring in talented developers”

Further, the Analytics Lead (R6), described how they had started using server-side tracking this year and further explained the method as being a process where you can connect directly to the server and collect user data without using third-party cookies. According to some of the respondents, the usage of server-side tracking could be seen as a replacement of third-party cookies to some extent as it allows the markets to achieve almost the same processes and outcomes as third-party cookies. For example, one CEO (R13) explained that they have already started to use this method and it has enabled them to restore data in the data gap, which has further helped them restore some of the consequences that the removal of third-party cookies had on remarketing.

Even though a few respondents described that they had already implemented server-side tracking, most of the respondents discussed this method as a possible forthcoming solution. For example, the COO (R3) expressed that server-side tracking is one of the solutions they could potentially use in the future. However, the respondent highlighted that it requires a significant amount of capital and technical knowledge which would be hard to motivate for customers. Similarly, the Senior Digital Specialist (R12) stated that one of their potential solutions going forward was server-side tracking but further explained that it is an extensive and quite complicated solution that would first and foremost be prioritized for customers who need it the most. In connection to this, the Data Tracking Specialist (R15) emphasized that the implementation of server-side tracking relies more in the hands of the customers and not the communicators as they cannot access all data, therefore, many small businesses might not

have the capacity to implement this large and extensive method and might need to employ external technical expertise.

4.3.2. First party data and CRM-Systems

One already established method that several respondents mentioned is customers' ability to take advantage of their first-party data as well as their CRM-systems. A company's usage of first-party data refers to the ability to collect first-party cookies from users visiting their website (Guida, 2021), this data could later be stored in CRM-systems which aim to develop and leverage customer relationships (Gwizdak, 2021). However, some respondents expressed that not all companies have the resources to do this as it demands certain technical knowledge but those who can, are focusing more on this. For example, one CEO (R13) described their strategy as taking advantage of their customers first-party data and finding competitive benefits based on the data that customers already possessed.

The Senior Digital Communicator (R9) and the Digital Strategist (R14) agreed and expressed that first-party data is highly valuable as it is a free source where companies can collect detailed customer information to improve customer interaction. Further, a few respondents mentioned that taking advantage of first-party cookies enables personalized advertising and retargeting, however, not as effectively as using third-party cookies. In connection with this, one CEO (R16) highlighted the importance of having a well-structured CRM-system in order to store collected first-party data and benefit the website:

“For example, if you have a CRM-system containing very rich information and data about your customers' behaviors, then you want to interact that with your website to understand, adapt and optimize your website.”

Additionally, several respondents stated that storing first-party data in a CRM-system could improve business relationships as it contains information about a customer's journey such as engagement with marketing campaigns. However, it seems that the solution of replacing third-party cookies with relying more on first-party data is a method that marketing agencies can only encourage and give guidance about to their customer and not access or manage themselves because of privacy regulations such as GDPR and LEK.

4.3.3. Contextual advertising

Several respondents mentioned that they have started to work more contextually, meaning they are trying to be seen in a context where they think their target group will be instead of directly targeting a group based on third-party cookies (Juškaitė & Janušauskaitė, 2021). For example, the Programmatic Advertiser (R2) described that through a platform they first create a strategy regarding what context they want to be displayed and an understanding of what places will write about things related to the product or service that they are advertising. Further, they add words that they assume those articles will include, which words they want to be related to and which not. After that they receive a list of articles from an ad network where their ads can be shown and buy advertising spots based on that. That way they can be seen in the right context and find new ways to target audiences. In addition, the COO (R3) who did not have any direct change strategy yet, mentioned that they receive a great number of calls from salespeople regarding contextual advertising and think it might be one future solution.

“Maybe this is something that we should start with today in order to be able to afford to start small and not have to change everything in one second but rather have the time to test new solutions”

COO (R3)

Related to communicating more contextually to reach the right target group, a few respondents mentioned that native advertising could be used more. Native advertising, also known as sponsored content, is all paid advertising that has the appearance of editorial content from the original publisher (Wojdyski & Evans, 2015). Head of Media (R4) explained that when remarketing loses efficiency, contextual and native advertising could be a way to advertise in the right place and time and not just towards the right person.

4.3.4. Search Engine Optimization

The practice of using SEO for the purpose of increasing organic traffic to the web was mentioned by a few of the respondents. SEO could be defined as a process aimed to improve positioning or appearance of websites in search engines such as Google by e.g., optimizing keywords related to the site (Juškaitė & Janušauskaitė, 2021). Although SEO

seemed to be a significant part of their marketing strategies today, some respondents mentioned that SEO might become even more important while third-party cookies are being removed. For example, the Head of Media (R4) stated that SEO and positioning strategies could increase on several new media platforms. Additionally, the Digital Marketing Coordinator (R1) believed that companies might invest even more in their SEO strategies to become more competitive when third-party cookies are removed. However, only three out of the twenty respondents mentioned that SEO would become more important which indicates that other methods seem to be of higher importance.

4.3.5. Email marketing

Email marketing, which is an already established form of digital communication, was brought up by a couple of respondents as something that they would either use more or viewed as one potential solution. By communicating through emails companies can send direct messages and among other things promote products, services and enhance engagement (Björner, 2019). For example, one Digital Marketing Specialist (R17) explained that they would most likely go back to using more email-marketing and stated:

“Email marketing is by far the best converting marketing there is, because you can say so much in an email (..), it is a very effective way to conduct marketing and is something that we will get back to”

Further, The Analytics Lead (R6) sensed a strong belief in email marketing and believed that it is a cheap channel where one can communicate to existing customers that already know you. Additionally, the Senior Digital Communicator (R9) stated that it can be one of their potential solutions but highlights those emails need to be more specific and segmented and that they should encourage the receivers to contribute with information about themselves to be able to customize the communication. Further, one Digital Marketing Specialist (R11) highlighted that there will be enhanced emphasis on encouraging customers to log in to collect data such as emails and phone numbers so that one can send personalized notifications. However, email marketing builds on companies collecting email-addresses and because of privacy regulations such as GDPR it is highly important to have a person's consent

before sending one. Some therefore mentioned that because of that, this marketing activity might not be the most effective nor problem-free solution.

4.3.6. Content marketing

Focusing more on creating rich and creative content was mentioned by several respondents. Besides discussing server-side as one potential solution, the Senior Digital Specialist (R12) explained that the regulation of third-party cookies has put pressure on communicators to become better at creating more relevant messages and better stories visually, rather than relying on large data sets to target the right customer. The Head of Media (R4) pointed out that even though the regulation will make it more challenging to find one's target group, this regulation could have a positive effect on the whole advertising industry and that old-fashioned marketing, in the right context with creative content, would most likely grow.

The CTO (R5) thought that in addition to staying up to date with new technologies the big advertising platforms announce, reviewing communication methods used before data-driven approaches could be relevant and further highlighted that employees with long experience of the marketing field could potentially contribute to these ideas. Further, the Senior Digital Communicator (R9) mentioned that focusing more on movable and interactive content could be one solution. That way they can target users who have watched for example a video and interacted with it. Further, one CEO (R16) had noticed a growing importance of qualitative content, however the respondent further highlighted that the combination of data-driven solutions would probably work best.

4.3.7. Discussion

It is of interest to discuss these proposed solutions further. Guida (2021) argues that the end of third-party cookies does not certainly mean the end of effective communication, and new technologies are expected to be explored. Even though not all of the respondents had solutions in place or had come as far in their change strategies, results showed that there were several solutions which are interesting, promising and in line with literature (ibid). Some solutions brought up by the respondents have been mentioned in previous research such as SEO, relying more on first-party data and contextual advertising

(Juškaitė & Janušauskaitė, 2021; Mendys & Jensen, 2021). Interestingly, almost none of these solutions were new methods but rather old ones that the agencies had already started to use more or planned to. The solution that stood out and seemed to be somewhat a replacement of third-party cookies, and one that literature does not seem to have covered as much yet, was server-side tracking. Important to highlight here is that this solution mainly seemed to be used by agencies who had the capacity or the technical expertise internally, such as R6, R13 and R15 as this was an expensive and complex solution. It was however discussed by a few more, for example R3 and R12, but as mentioned they expressed that they did not have the capacities to implement this yet. This further reflects on the fact that the solution might not be applicable for smaller companies which most likely have more restricted budgets than larger companies. Bleier et al. (2021) is one author that highlights this and states that some solutions might be more suitable for larger organizations with more financial capacity, which server-side tracking seems to be. Relying more first party data was another solution that seems to be a potential replacement of third-party cookies according to the results. Using first party data will still allow companies to collect customer data from their own websites and create targeting. However, compared to third-party cookies they can no longer cross-track consumers and collect data from external web sites which limits the ability to perform these types of communication activities.

As the purpose of removing third-party cookies is to mitigate individualized user tracking and decrease user concerns regarding online integrity (Berke & Calacci, 2022), it is of interest to discuss server-side tracking and first party data from a user perspective as they both still collect large sets of data. Since the discussion on importance of user integrity seems to continue it could potentially be a risk for communicators to focus on solutions that potentially walk around the real issue of data integrity, as these perhaps could be regulated in the future as well. However, most respondents highlight that collecting user data and creating personalized advertising is never on an individual level but rather anonymous clusters of users in the targeted group.

Solutions that did not seem to require as much financial capacities or technical expertise were contextual advertising, content marketing and email marketing and could therefore potentially be the most applicable solutions for smaller agencies and companies. In

contrast, these solutions did not seem to replace third-party cookies according to the respondents, but rather be marketing activities that already exist and could become more relevant. Important to highlight is that these solutions might not be as precise in their targeting or analyses and one additional aspect is that email marketing has its limitations due to GDPR and LEK. However, if communicators succeed in creating rich and creative content both through contextual advertising, emails and as an overall strategy for their customers it could potentially still be effective and simultaneously value user integrity.

Conclusions

Based on these results, it is possible to answer the first research question regarding how Swedish small and medium-sized marketing agencies are affected by the removal of third-party cookies. The collected data shows that almost all marketing agencies in this study are, and will be noticeably affected by the regulation, however in diverse ways and on different levels. Creating effective personalized advertising and retargeting aiming to reach the right audience was one of the main factors that is and will be highly impacted by the removal. An additional effect is the ability to analyze customer behavior since less user data can be collected when third-party cookies are phased out. Yet another challenge is the ability to analyze the effects of marketing campaigns and performance metrics. In relation to this, several respondents highlighted a difficulty in motivating investments in marketing for their customers as the removal complicates the ability to distinguish what impact each specific advertising has on potential purchases. However, one interesting aspect is that the level of effects was not exclusively dependent on the size of the agency but rather other factors such as technical expertise, strategies based on third-party cookies for customers and the amount of other marketing services offered.

In regard to answering the second research question about potential change strategies and how they are communicated, hardly anyone expressed that they had a stated strategy in place for the loss of third-party cookies. However, as results showed that the majority were researching the regulation, communicating amongst employees, and sharing information in order to adapt, it could be concluded that change strategies did exist even though not stated in all cases. Communication regarding this appeared under both formal and more informal circumstances and there seemed to be an emphasis on employees being an important part in researching and sharing knowledge within the organization. Further, the majority expressed that they felt prepared, however, differences were acknowledged between the agencies. Some had worked proactively and started to prepare and communicate about this as soon as they found out about the first regulations by Safari and Firefox whereas some still waited for more information or planned to handle it after third-party cookies are removed completely. An important part of change strategies is to find new solutions which some of them had, some discussed potential solutions and others were waiting for more

information. New strategies and replacements of third-party cookies are being introduced such as server-side tracking, taking advantage of first-party data, contextual advertising, email marketing, SEO and content marketing. However, some of these solutions, and especially server-side tracking, require both technical expertise and are expensive which further indicates that it could be harder to adapt for small and medium-sized agencies. Additionally, no solution mentioned seemed to be a direct replacement to third-party cookies but rather strategies that would be more important or perform similar results. Finally, respondents highlighted that the number of advertisements shown to users will be the same after third-party cookies disappear. However, it seems like they will be less personalized. It is therefore interesting to question whether users want more irrelevant advertisements due user integrity concerns or if they want to share information and receive more relevant ads. Perhaps these aspects will not have to be compromised in the future since results from this study has highlighted that there seems to be an awareness and desire regarding finding solutions that value user privacy and simultaneously is efficient from a digital communication perspective. Therefore, the end of third-party cookies does not mean the end of personalized advertising, but rather a change where new possible solutions with less tracking and consideration of user integrity is emphasized.

5.1. Practical implications and recommendations

The findings from this thesis could be used as practical recommendations for professionals in the field of digital communication regarding how marketing agencies gather information, communicate internally and what their strategies and potential solutions are. The six presented solutions (Server-side tracking, First-party data, Contextual advertising, SEO, Email marketing, Content marketing) on how to create personalized advertising and analytics without third-party cookies could be seen as guidelines or recommendations of how to adapt to the new scenario. For smaller agencies who might not have the same financial capacities to implement new systems such as server-side tracking or taking advantage of first-party data, the other solutions included in this thesis might be even more applicable and important to acknowledge.

Furthermore, the insights on how digital communicators are affected by the removal, how they research and communicate the increased concerns of user privacy could

be valuable insights for fellow industry colleagues and perhaps even more for those who have not yet started to research or discuss this issue. In relation to this, suggestions based on the result for affected practitioners are preferably to prepare and adapt as proactively as possible or it might affect their business and results negatively. Lastly, the findings could provide internet users with insights and knowledge regarding how third-party cookies are used, how the regulation will change the ways in which communicators can gather information and what they could potentially expect as forthcoming solutions regarding personalized advertising while browsing online.

5.2. Limitations

One limitation essential to highlight is the perspective of only receiving marketing agencies' perspectives of removing third-party cookies and not the viewpoint of their customers that own the data and how they are affected by the regulations. In addition, as the area of digital communication is a constantly changing landscape, this could contribute to the research results being different if the study was conducted at another point in time as new regulations and platforms are introducing new solutions constantly. Finally, only investigating Swedish marketing agencies is a limitation of the paper since the study might not be applicable to other international marketing agencies working with third-party cookies. This is because they might have other online integrity regulations or national laws for collecting user data then e.g., the Swedish law LEK (SFS 2003:389) or European GDPR law (European Union, 2021a).

5.3. Future research

Suggestions on future research could consider investigating the full effects after Google has banned third-party cookies completely as it is the largest browser and is expected to have the most effect, and further to evaluate what new solutions worked and which did not. Additionally, several respondents highlighted that apart from third-party cookies being regulated they were concerned about other regulations that might occur due to increased data privacy debates. Future research should therefore follow the discussion on data privacy and investigate how it will affect digital communication. From a user integrity perspective, suggestions on research could be to investigate whether a user's prefer random ads over

personalized ads as they will still be exposed to the same amount of marketing even after third-party cookies disappear. Lastly, it would be of high interest to include the perspective of the companies who own the first-party data as well in future studies.

Word count: 17 517

Reference List

- Aladeokin, A., Zavorsky, P. & Memon, N. (2017, September 12-14). Analysis and compliance evaluation of cookies-setting websites with privacy protection laws. *2017 Twelfth International Conference on Digital Information Management (ICDIM), Fukuoka, Japan, IEEE*, 121-126. <https://doi.org/10.1109/ICDIM.2017.8244646>
- Ansari, A., & Mela, C. (2003). E-customization. *JMR. Journal of Marketing Research*, 40(2), 131-145. <https://doi.org/10.1509/jmkr.40.2.131.19224>
- Baglione S. L., & Tucci, L. A. (2019). Perceptions of social media's relevance and targeted advertisements. *Journal of Promotion Management*, 25(2), 143-160. <https://doi.org/10.1080/10496491.2018.1443312>
- Bailey, J., Laakso, M., & Nyman, L. (2019). Look who's tracking: An analysis of the 500 websites most-visited by Finnish web users. *Informaatiotutkimus*, 38(3-4), 20-44. <https://doi.org/10.23978/inf.87841>
- Berke, A., & Calacci, D. (2022). *Privacy limitations of interest-based advertising on the web: A post-mortem empirical analysis of Google's FLoC*. Cornell University. Retrieved 2022-02-02 from: <https://arxiv.org/abs/2201.13402>
- Björklund, M., & Paulsson, U. (2012). *Seminarieboken: att skriva, presentera och opponera*. (2:1 ed). Polen. Lund: Studentlitteratur.
- Björner, A. (2019). *Hur påverkar produktkategori och tidpunkt för email-kampanjer studenters digitala konsumtion?. [Bachelor's Thesis, KTH Royal Institute of Technology]*. Retrieved 2022-04-13 from: <https://www.divaportal.org/smash/get/diva2:1360714/FULLTEXT01.pdf>

- Bleier, A., Goldfarb, A., & Tucker, C. (2020). Consumer privacy and the future of data-based innovation and marketing. *International Journal of Research in Marketing*, 37(3), 466-480. <https://doi.org/10.1016/j.ijresmar.2020.03.006>
- Bornmann, L. (2012). What is societal impact of research and how can it be assessed? A literature survey. *Journal of the American Society for Information Science and Technology*, 64(2), 217-233. <https://doi.org/10.1002/asi.22803>
- Brandin, A., & Larsson Ylipuranen, P. (2019). *Making sense of digital transformation: How sensemaking is used to drive early stage change*. [Master Thesis, Gothenburg University]. Gothenburg University Publications Electronic Archive. https://gupea.ub.gu.se/bitstream/2077/61407/1/gupea_2077_61407_1.pdf
- Braun, V. & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative Research in Psychology*, 3(2), 77-101. <https://doi.org/10.1191/1478088706qp063oa>
- Brinkmann, S., & Kvale, S. (2015). *InterViews. Learning the craft of qualitative research interviewing*. (3rd ed). Thousand Oaks SAGE.
- Brodherson, M., Broitman, A., Macdonald, C., & Royaux, S. (2021). The demise of third-party cookies and identifiers. *McKinsey & Company*. Retrieved 2022-02-01 from: <https://www.mckinsey.com/business-functions/marketing-and-sales/our-insights/the-demise-of-third-party-cookies-and-identifiers>
- Bryman, A. (2018). *Samhällsvetenskapliga metoder*. (3rd ed). Stockholm: Liber.
- Bryman, A., & Bell, E. (2017). *Business Research Methods*. (3rd ed). Oxford: Oxford University Press.

- Bump, P. (2021). The death of the third-party cookie: *What marketers need to know about Google's 2022 phase-out*. Retrieved 2022-03-17 from: <https://blog.hubspot.com/marketing/third-party-cookie-phase-out>
- Burnes, B. (2020). The origins of Lewin's three-step model of change. *The Journal of Applied Behavioral Science*, 56(1), 32–59. Retrieved 2022-02-02 from; <https://journals.sagepub.com/doi/pdf/10.1177/0021886319892685>
- Cahn, A., Alfeld, S., Barford, P., & Muthukrishnan, S. (2016, April 11-15). An empirical study of web cookies. In *Proceedings of the 25th International Conference on World Wide Web, Québec, Montréal, Canada*. International World Wide Web Conferences Steering Committee. 891-901. <https://doi.org/10.1145/2872427.2882991>
- Chowdhury, M. (2014). Interpretivism in aiding our understanding of the contemporary social world. *Open Journal of Philosophy*, 4(3), 432-438. <https://doi.org/10.4236/ojpp.2014.43047>.
- Collin, C., Carlsson, A., Nordin, A., & Jacobsson, S. (2008). Kommunikationsbyråerna i Sverige utveckling och struktur 2008. Retrieved 2022-03-11 from: <https://mb.cision.com/Public/MigratedWpy/87782/9076997/8624f4f0e6bad491.pdf>
- Cookieyes. (2021). *How a website uses third-party cookies to place targeted ads* [Online image]. Retrieved from 2022-01-08 from: <https://www.cookieyes.com/third-party-cookies/>
- Cummings, G, T., & Worley, G, C. (2000). *Organization Development and Change*. (10th ed). Cengage Learning. Retrieved 2022-02-01 from: <https://books.google.se/books?hl=sv&lr=&id=luXKAgAAQBAJ&oi=fnd&pg=P>

P1&dq=Cummings,+Thomas+G.,+%26+Worley,+Christopher+G.+(2000),+Or
ganisation+Development+and+Change,+7th+ed.,+South-
Western+Educational+Publishing.&ots=WNPvgUFmlb&sig=Vnnf-
nNUPMB5A7fHZ-PDNjpuY7w&redir_esc=y#v=onepage&q&f=false

Doody, O., Laakso, M., & Noonan, M. (2019). Preparing and conducting interviews to collect data. *Nurse Researcher*, 38(3-4), 20-44.
<https://doi.org/10.7748/nr2013.05.20.5.28.e327>

Duffy, N, L., Fernandez, M., & Sène-Harper, A. (2020). Digging deeper: Engaging in reflexivity in interpretivist-constructivist and critical leisure research. *Leisure Sciences*, 43(3-4), 448-466.
<https://doi.org/10.1080/01490400.2020.1830903>

Elving, W. (2005). The role of communication in organisational change. *Corporate Communications: An International Journal*, 10(2), 129-138.
<https://doi.org/10.1108/13563280510596943>

Esaiasson, P., Gilljam, M., Oscarsson, H., Towns, A., & Wängnerud, L., (2017). *Metodpraktikan, konsten att studera samhälle, individ och marknad*. Författarna och Wolters Kluwer Sverige AB.

Etikan, I. (2015). Comparison of convenience sampling and purposive sampling. *American Journal of Theoretical and Applied Statistics*, 5(1), 1-4.
<https://doi.org/10.11648/j.ajtas.20160501.11>

European Union. (2021a). *Data protection under GDPR*. Retrieved 2022-01-31 from:
https://europa.eu/youreurope/business/dealing-with-customers/data-protection/dataprotection-gdpr/index_sv.htm

- European Union. (2021b). *SME definition*. Retrieved 2022-02-27 from: https://ec.europa.eu/growth/smes/sme-definition_sv
- Galli, B. J. (2018). Change management models: A comparative analysis and concerns. *IEEE Engineering Management Review*, 46(3), 124-132. <https://doi.org/10.1109/EMR.2018.2866860>
- Gemma, R. (2018). Introduction to positivism, interpretivism and critical theory. *Nurse Researcher*, 25(4). 41–49. <https://doi.org/10.7748/nr.2018.e1466>
- Geradin, D., Katsifis, D., & Karanikioti, T. (2020). Google as a de facto privacy regulator: Analyzing Chrome’s removal of third-party cookies from an antitrust perspective. *SSRN*. 1-82. <http://dx.doi.org/10.2139/ssrn.3738107>
- Gerber, N., Hilt, A., Kulyk, O., & Volkamer, M. (2018). *“This website uses cookies”: Users perceptions and reactions to the cookies disclaimer*. (3rd ed). European Workshop on Usable Security, London, England. <https://dx.doi.org/10.14722/eurosec.2018.23012>
- GDPR.EU (2022). *Complete guide to GDPR compliance*. Retrieved 2022-02-25 from: <https://gdpr.eu>
- Gruschka, N., Mavroeidis, V., Vishi, K., & Jensen, M. (2018, January 24). Privacy issues and data protection in big data: A case study analysis under GDPR. *2018 IEEE International Conference on Big Data (Big Data)*, Seattle, WA, USA, IEEE, 5027-5033. <https://doi.org/10.1109/BigData.2018.8622621>
- Guida, S. (2021). Third-party cookies and alternatives: what consequences in terms of consent?. *European Journal of Privacy Law & Technologies*. Retrieved 2022-02-15 from:

<https://universitypress.unisob.na.it/ojs/index.php/ejplt/article/view/1389/630>

Gwizdak, E. (2021). *A CRM system implementation study for small companies*. [Master Thesis, Uppsala University]. Uppsala University Publications Electronic Archive. Retrieved 2022-04-07 from: <http://urn.kb.se/resolve?urn=urn:nbn:se:uu:diva-450856>

Harvey, W. S. (2011). Strategies for conducting elite interviews. *Qualitative Research*, 11(4), 431–441. <https://doi.org/10.1177/1468794111404329>

Hiatt, M, J. (2006). *ADKAR: A model for change in business, government and our community (1st ed)*. Prosci Research.

Hochschild, J, L. (2009). Conducting intensive interviews and elite interviews. *Workshop on Interdisciplinary Standards for Systematic Qualitative Research, Harvard University*. Retrieved 2022-02-25 from: <https://scholar.harvard.edu/jlhochschild/publications/conducting-intensive-interviews-and-elite-interviews>

Inoyatillo, T. (2020). Contextual advertising as an essential part of product promotion. *JournalNX- A Multidisciplinary Peer Reviewed Journal*, 2581-4230. Retrieved 2022-04-28 from: <https://media.neliti.com/media/publications/336411-contextual-advertising-as-an-essential-p-5cd53c32.pdf>

Internetstiftelsen. (2021a). *Svenskarna och internet 2021*. Retrieved 2022-01-04 from: <https://svenskarnaochinternet.se/app/uploads/2021/09/internetstiftelsen-svenskarna-och-internet-2021.pdf>

Internetstiftelsen. (2021b). *GDPR*. Retrieved 2022-01-04 from:
<https://internetkunskap.se/ordlista/gdpr/>

Johnson, G., Shriver, S., & Goldberg, S. (2020). *Privacy & market concentration: Intended & unintended consequences of the GDPR*. Retrieved 2022-02-16 from:
https://www.privacysecurityacademy.com/wp-content/uploads/2021/06/privacycon-2020-garrett_johnson.pdf

Juškaitė J., & Janušauskaitė M. A. (2021). Third party cookies: what kind of world is without them?. *Vilnius University Open Series*, 258-278.
<https://doi.org/10.15388/TMP.2021.12>

Jossen, S. (2017). The world's most valuable resource is no longer oil, but data. *The Economist*. Retrieved 2022-01-04 from:
<https://www.economist.com/leaders/2017/05/06/the-worlds-most-valuable-resource-is-no-longer-oil-but-data>

Kamena, R. (2021). Moving towards inferential attribution modelling in a world without third-party cookies. *Applied Marketing Analytics*, 7(2), 122-130. Retrieved 2022-01-05 from:
<https://www.ingentaconnect.com/content/hsp/ama/2021/00000007/00000002/art00005>

Kelleher, A., & Nelson, K. (2020). Beyond Third-Party Cookies: From Tracking to Trust. *Deloitte*. Retrieved 2022-02-01 from:
<https://deloitte.wsj.com/articles/beyond-third-party-cookies-from-tracking-to-trust-01582747329>

- Kock, N. (2004). The three threats of action research: a discussion of methodological antidotes in the context of an information systems study. *Decision support systems*, 37(2), 265-286. [https://doi.org/10.1016/S0167-9236\(03\)00022-8](https://doi.org/10.1016/S0167-9236(03)00022-8)
- Kristol, D. M. (2001). HTTP Cookies: Standards, privacy, and politics. *ACM Transactions on Internet Technology (TOIT)*, 1(2), 151-198. <https://dl.acm.org/doi/pdf/10.1145/502152.502153>
- Kvale, S., Brinkmann, S., & Torhell, S-E. (2014). *Den kvalitativa forskningsintervjun*. (3rd ed) Studentlitteratur.
- Lambrecht, A., & Tucker, C. (2013). When Does Retargeting Work? Information Specificity in Online Advertising. *Journal of Marketing Research*, 50(5), 561-576. <https://doi.org/10.1509/jmr.11.0503>
- Larson, J., & Draper, S. (2021). *Digital Marketing Essentials*. Edify Publishing.
- Larsson, S. (2020). *Dataekonomier – Om plattformar, tredjepartsaktörer och behovet av transparens på digitala marknader*. 1652-8069. Retrieved: 2022-01-11 from: <https://www.konkurrensverket.se/informationsmaterial/rapportlista/dataekonomier---om-plattformar-tredjepartsaktorer-och-behovet-av-transparens-pa-digitala-marknader/>
- Lind, R. (2014). *Vidga vetandet: en introduktion till samhällsvetenskaplig forskning*. Studentlitteratur.
- Long, L. (2022). Effective first-party data collection in a privacy-first world. *Applied Marketing Analytics*, 7(3), 202-209. Retrieved 2022-04-02 from: <https://www.ingentaconnect.com/content/hsp/ama/2022/00000007/00000003/art00002>

- López García J. J., Lizcano D., Ramos C. M., & Matos N. (2019). Digital marketing actions that achieve a better attraction and loyalty of users: An analytical study. *Future Internet*, 11(6), 130. <https://doi.org/10.3390/fi11060130>
- Martin, K, D., & Murphy, P, E. (2017). The role of data privacy in marketing. *Journal of the Academy of Marketing Science*, 45, 135–155. <https://doi.org/10.1007/s11747-016-0495-4>
- Mehra, S. K. (2011). Paradise is a walled garden? Trust, antitrust and user dynamism. *George Mason Law Review*, Forthcoming, 1-79. Retrieved 2022-04-01 from: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1813974
- Mendys, A., & Jensen, J. (2021). *How will Google Privacy Sandbox impact e-CRM of Danish SMEs?*. [Master Thesis, Aalborg University Denmark]. Retrieved 2022-02-09 from: https://projekter.aau.dk/projekter/files/418264996/Master_Thesis_jens_andreas_2_6_2020.pdf
- Mishra, A., & Mahalik, D. (2017). Impact of online-advertising on consumers. *International Journal of Advanced Research*, 5(6), 1935-1939. <https://doi.org/10.21474/IJAR01/4625>
- Mitchell, I, D. (2012). Third-Party Tracking Cookies and Data Privacy. *SSRN*. 1-9. <http://dx.doi.org/10.2139/ssrn.2058326>
- Nationalencyklopedin. (2022). *Reklambyrå*. Retrieved 2022-04-01 from: <https://www.ne.se/uppslagsverk/encyklopedi/l%C3%A5ng/reklambyr%C3%A5>

- Neff, J. (2021). Marketing might be better off without cookies; The loss of personal identifiers has led to lots of hand-wringing, but many marketers are already adapting, and the sea change could flush out a lot of bad targeting. *Advertising Age*, 92(6), 1. <https://global-factiva-com.ezproxy.ub.gu.se/ga/default.aspx>
- Noble, H., & Smith, J. (2015). Issues of validity and reliability in qualitative research. *Evidence Based Nursing*, 18(2). 34–35. <https://doi.org/10.1136/eb-2015-102054>
- Olsen, N. (2021). *The GDPR's impact on digital marketing*. Retrieved 2022-01-05 from; <https://www.privacypolicies.com/blog/gdpr-digital-marketing/>
- Patel, R. & Davidson, B. (2019). *Forskningsmetodikens grunder. Att planera, genomföra och rapportera en undersökning* (5:1 ed). Lund: Studentlitteratur AB.
- Palos-Sanchez, P., Saura, J. R., & Martin-Velicia, F. (2019). A study of the effects of programmatic advertising on users' concerns about privacy overtime. *Journal of Business Research*, 96, 61-72. <https://doi.org/10.1016/j.jbusres.2018.10.059>
- Pidgeon, D. (2021). *What's the next course for marketers now cookies are off the menu?*. Retrieved 2022-01-05 from: <https://www.prweek.com/article/1729719/whats-next-course-marketers-cookies-off-menu>
- Pierce, J.L., Gardner, D.G., & Dunham, R.B. (2002). Management organizational change and development. In: *Management and organizational behavior: An integrated perspective*. South-Western College Publishing. 627-657. Retrieved 2022-02-

<https://scirp.org/reference/referencespapers.aspx?referenceid=2647277>

Pierson, J. & Heyman, R. (2011). "Social media and cookies: challenges for online privacy".
Emerald Group Publishing Limited. 13(6), 30–42.
<https://doi.org/10.1108/14636691111174243>

PTS. (2019). *Frågor och svar om kakor (cookies) för dig som använder internet.* Retrieved
2022-01-31 from: <https://pts.se/sv/privat/internet/integritet/kakor-cookies/>

Recker, J. (2012). *Scientific research in information systems: A beginner's guide.* Dordrecht,
London: Springer Science & Business Media.

Sahni, S. N., Narayanan, S., & Kalyanam, K. (2019). An experimental investigation of the
effects of retargeted advertising: The role of frequency and timing. *Journal*
of Marketing Research, 56(3), 401-418.
<https://doi.org/10.1177/0022243718813987>

SFS 2003:389. *Lag om elektronisk kommunikation.* Retrieved 2022-01-31 from:
https://www.riksdagen.se/sv/dokument-lagar/dokument/svensk-forfattningssamling/lag-2003389-om-elektronisk-kommunikation_sfs-2003-389

Schechner, S. (2021). *Google Sets End for Third-Party Cookies.* The Wall Street Journal.
Eastern Edition.

Schwertner, K. (2017). Digital transformation of business. *Trakia Journal of Science,* 15,
388-393. <https://doi.org/10.15547/tjs.2017.s.01.065>

Schreier, M. (2012). *Qualitative Content Analysis in Practice*. London: Routledge.

Sedvall, F. (2021). *Marknadsföring som berättigat intresse - Intresseavvägning enligt artikel 6.1 f) dataskyddsförordningen som laglig grund för riktad marknadsföring*. [Bachelor's Thesis, Lund University]. Retrieved 2022-01-30 from:

<https://lup.lub.lu.se/luur/download?func=downloadFile&recordId=9045703&fileId=9055709>

Skog, D. (2019). *The Dynamics of Digital Transformation - The Role of Digital Innovation, Ecosystems and Logics in Fundamental Organizational Change*. Retrieved 2022-01-31 from:

<https://www.researchgate.net/publication/330539207> The Dynamics of Digital Transformation The Role of Digital Innovation Ecosystems and Logics in Fundamental Organizational Change

Sipior J., Ward B., & Mendoza R.A. (2011). Online privacy concerns associated with cookies, flash cookies, and web Beacons. *Journal of Internet Commerce*, 10(1), 1-16. <https://doi.org/10.1080/15332861.2011.558454>

The Privacy Sandbox. (2022). *Building a more private, open web*. Retrieved 2022-02-09 from: <https://privacysandbox.com>

UKEssays. (2018). *Kotter and Lewin's change and positive models*. Retrieved 2022-04-12 from: <https://www.ukessays.com/essays/business/kotter-and-lewins-change-and-positive-models-business-essay.php?vref=1>

- Van Der Schans, C. (2020). *Visual Change Management in Dutch Retail Organizations: an Exploratory Study on Using Visualizations as a Strategic Tool During Change*. [Bachelor's Thesis, Halmstad University]. Retrieved 2022-04-12 from: <https://www.diva-portal.org/smash/get/diva2:1454657/FULLTEXT02.pdf>
- Waddell, D. M., Creed, A., Cummings, T. G., & Worley, C. G. (2019). *Organisational change: Development and transformation*. Melbourne: Cengage
- Wahlund, R., Dellham, D., Åkberg, D., & Lakooma, E. (2016). *Anseenderisker och dataskydd*. Retrieved 2022-01-31 from: <https://www.hhs.se/contentassets/213f8e3cefa54441a26c355160382b6c/kapitel-5-risker-och-riskhantering.pdf>
- Wojdyski, W, B., & Evans, J, N. (2015). Going native: Effects of disclosure position and language on the recognition and evaluation of online native advertising. *Journal of Advertising*, 45(2), 157–168. <https://doi.org/10.1080/00913367.2015.1115380>

Appendix A - Table of Concepts

To clarify main concepts and keywords used in the literature review, definitions are provided in the table below.

Concept	Definition	References
Cookies	Small text file that is stored in a user's browser and saves information about the user's online behavior and website visits.	(Cahn et al., 2016; Kristol, 2001).
First-party cookies	A web cookie stored by the host domain that e.g. can be used to improve user experience, remember passwords or shopping carts.	(Cahn et al., 2016)
Third-party cookies	A web cookie stored by other domains than the website, mainly used for online advertising, cross-site tracking or retargeting.	(Cahn et al., 2016)
GDPR	Online privacy regulation that aims to protect user integrity and provide guidelines of processing personal data.	(European Union, 2021a)
Online advertising	A form of marketing that uses the internet to advertise. The opposite of traditional media.	(Mishra & Mahalik, 2017)
Personalized advertising	Refers to targeting a specific audience based on e.g. interests or demographics. Made possible through data collection.	(Geradin et al., 2020).
Retargeting	Advertising to previous web visitors by retargeting them with ads on other web sites.	(Larson & Draper, 2021)
Programmatic advertising	AI technology that allows companies to show automated ads to an audience for which their products and services are relevant based on big data.	(Palos-Sanchez et al., 2019)
Organizational change	When an organization transitions from a current state to a desired future state.	(Schwertner 2017)
Organizational change strategies	Aims to improve the connection between an organization's design, strategy and environment. E.g. Action Research Model, The Positive Model and The ADKAR-model.	(Cummings & Worley, 2000; Hiatt, 2006)

Appendix B - Call for Participants

Title: Interview request - Master's thesis about digital communication

Hi XXX (person/company name),

We are two students from the Master's program in communication at University of Gothenburg who are currently writing our thesis on how small and medium-sized marketing agencies in Sweden are affected by the removal of third-party cookies. We will also explore if there are any change strategies in order to handle this relatively new regulation on the largest web browsers Safari, Firefox, and Google Chrome.

We believe that your experience and knowledge at XXX can be valuable for our research and therefore wonder if you, or someone else in your organization, has the opportunity to participate in an interview in March?

The interview will be about 40 minutes long and you will have the opportunity to be anonymous and withdraw your participation anytime during the study if wanted. When the thesis is completed, it will be published and you will be able to take part of the results.

Do not hesitate to contact us if you have any questions.
We look forward to receiving your response.

Best regards,
Johanna Nilsson & Johanna Elmér
Master in Communication, Gothenburg University

Appendix C - Informed Consent Form



GÖTEBORGS UNIVERSITET

Informed Consent Form

The purpose of this study is to investigate how small and medium-sized marketing agencies in Sweden are affected by the loss of third-party cookies in the context of personalized advertising. Further, to gain an understanding of how they are dealing with this change and what (if any) change strategies are used to handle this relatively new regulation. The data conducted from this interview will be used exclusively to fulfill the purpose of the thesis project in the Master program of Communication at Gothenburg University 2022.

I hereby confirm that I give my consent to participate in this interview regarding digital communication and usage of third-party cookies.

I understand that my participation is voluntary and that I am free to withdraw at any time without giving any reason and without there being any consequences.

I am aware that the interview will be audio recorded for the purpose of collecting accurate data and no one outside the research team will be allowed access to the original recording.

I understand that the participation will be treated with full anonymity and all my responses will be kept strictly confidential during the whole process.

I agree that my anonymized data will be published after the completion of this study and can be used for further research such as publications related to this study.

Name of participant

Date

Signature

Name of researcher 1

Date

Signature

Name of researcher 2

Date

Signature

Appendix D - The Interview Guide

About the participant/organization:

- Could you tell us briefly about your company?
- What is your role within the company and what are your work responsibilities?
- How long have you worked within the field of marketing?

1. Digital Communication and Personalized Advertising

- How do you work with digital communication and advertising? And what are your main focus areas?
- Do you work with personalized advertising and retargeting? How and to what extent?
 - If yes, what does the process of retargeting look like?
- How do you work with data analysis in connection to online advertising?
 - What type of data do you collect, how do you use it?
- How does the organization work with data privacy today (GDPR, cookies)?

2. Usage of Cookies

- How do you use third-party cookies today? Both for internal use/for customers that you handle marketing efforts for.
- How dependent are you on third-party cookies?
- How informed are you about third-party cookies being phased out?
- Has the regulation from Firefox and Safari affected you already and how do you think Google's regulation in 2023 will affect you?

3. A future without third-party cookies

- How prepared are you for a future without third-party cookies?
- Have you already implemented replacements for third-party cookies?
- What are the main challenges in a future without third-party cookies according to you?
- Are there in your opinion any new opportunities now that third-party cookies are being phased out?
- Do you view this regulation as something positive or negative?
- Do you think there is a difference between how smaller and larger companies will be affected by this regulation?

4. Organizational Change Strategies

- How do you usually deal with changes such as new regulations and updates in your organization? (i.e who is responsible, how do you structure it, how do you gather information?)
- Do you have a strategy within the company to deal with the regulation of third-party cookies?
 - If yes, what does that strategy look like and who is responsible?

- How do you communicate the strategy within the company and between employees that are directly affected in their work?
- Do you communicate and/or share knowledge between your organization and others who face this new regulation as well?
- Do you communicate this new regulation and changes to your customers? If yes, how?

Summary of interview

- Is there anything you would like to add that we have not covered?
- Would you like to know anything else about our research project?

Appendix E - Transcription of Interview Example

Interview Respondent 6

Date: 2022-03-09, 14.00

Duration of time: 39 min

Coding: I = Interviewee, R6 = Respondent 6

Respondent	Work title	Years of experience in the field	Total number of employees at the agency
R6	Analytics Lead	8 years	50 employees

I:

Can you hear us?

R6:

Yes, can you hear me well?

I:

Yes! First of all, we are so happy and thankful that you wanted to participate in our study. And we thought we could start by introducing ourselves briefly. We are Johanna and Johanna and we are studying a master in communication at Gothenburg University and are right now writing our thesis about how the removal of third-party cookies is affecting Swedish marketing agencies, if there are any change strategies in place and how they are communicated within the organization.

R6:

Exciting, it is definitely a hot subject right now.

I:

Yeah, it feels like it. We also want to inform you again that we will record this interview but only to be able to transcribe it correctly afterwards. You will be completely anonymous and no one besides me and Johanna will have access to the recording.

R6:

That is completely fine, no worries.

I:

Great, would you like to start by telling us a little bit about your company?

R6:

We are a performance marketing agency that mainly deals with marketing in various digital channels. We have been around since 2018 and we actually started in Stockholm, now we are in Helsinki and Oslo as well and have actually grown from 5 people to 50 in these 3-4 years and our largest areas are paid search, organic, SEO and then we also have other service areas where I work such as the Analytics department, where data and tracking and everything that has to do with tracking and data management falls in. We have a creative department where we create content, copyright, UX, UI and a little bit of everything really, we also have conversion optimization. You can say that we are a full-service agency.

I:

How long have you been working in the field of marketing and within Analytics?

R6:

I studied in 2014, and in 2015 I started working so I have worked as a web analyst for about 7-8 years. I studied vocational education and then I started working immediately after as a web analyst.

I:

Okay fun, what is your official role within the company and what are your responsibilities?

R6:

My role today is Analytics Lead and that really means that I am responsible for the Analytics team here at XX and our service areas, meaning our products and our selection. I make sure that we get new customer projects, allocate our resources and also build products internally, check what our offers are and so on.

I:

You have mentioned a little bit about what types of services you offer at your agency and how you work with digital communication, but what would you consider to be your main areas?

R6:

I would say that it is SEM, meaning paid search engine advertising, that we are the strongest in. Followed by SEO and paid social. SEM is what all our customers want help with, and it is usually the channel we start with. We are a full-service agency, and we are responsible for more channels than just one usually and the purpose of that is to get a holistic perspective.

I:

Do you work with personal marketing and retargeting?

R6:

Yes, we do, and we probably do it in all channels where it is possible actually.

I:

Would you say that is a big part of how you work?

R6:

Yes, or depends a bit on who the customer is, what the plan looks like and what the budget is, but yes, I would say that we probably always run some form of retargeting. That is more upper funnel, then we also focus a lot on lower funnel and on selling, but you always try to capture some type of upper funnel activity and somewhere there in the middle is where retargeting usually lies. It depends a bit on what the budget looks like but yes, I would say that we usually have that type of campaign activated.

I:

How do you then work with data analysis linked to it, such as what data do you collect and how do you use it?

R6:

God, we collect so much data. You can say that if you divide it into two parts, we collect data for optimization and to enrich algorithms in different platforms. So that is one part, and there we collect data from, amongst other things, third parties, meaning what you have done in your browser and everything that has to do with you as a user, or the information can be accessed through third-party cookies. The second part focuses a bit more on reporting and what happens on the customer's own website really, the data that is collected in Google Analytics for example. There the focus is more on reporting and follow-up on campaigns. So, I usually like to divide it into two parts, optimization and reporting. It is so much data that we really use.

I:

We will dive into this more in detail later as well, but I wanted to ask you, how do you work with data integrity today regarding GDPR and cookies?

R6:

This is a huge question and almost all our customers are asking us for advice and recommendations about this now. As an agency, we never have full responsibility for the customer's data, however, we are always involved in informing the customer and try our best to guide them correctly. We are never allowed to make strong recommendations as we are no lawyers in that sense, and it is not our responsibility in the end if any data were to be collected, but of course we hold our customers by the hand and want to help them correctly. I would say that we refer a lot to Google and to Facebook and inform customers that, for example, by turning on this tracking, you collect this data, just so that you are aware of it. Or we save that information for two years or whatever it can be, we try to be completely transparent with the customer, but in the end it is up to the customer to ensure and confirm that they have control over what data is collected and how it is collected.

I:

Interesting. I thought we could talk a little bit more in detail about cookies. How would you say you are currently working with third-party cookies? Is it used primarily for customers or also internally at your company?

R6:

I would say mainly in the marketing for the customers, and it is really for all platforms that we use, where you use some type of third-party cookies. Traditionally we have always tracked users in their browsers with both first and third-party cookies. So it can be applicable to all our channels really.

I:

Would you consider yourself dependent on third-party cookies then?

R6:

Yes, I would say that we are, but it is not that we stand and fall on it. I think we are starting to find solutions and I also think that Google and the bigger players, this is their whole business so there will be more solutions as well. But it is of course a big change and something that you need to adapt to. It is hard for everyone, everyone has the same amount of panic I would say.

I:

Would you say that everyone in the company is informed that this regulation and that third-party cookies are being phased out? Do you talk a lot about it?

R6:

Yes, a lot, all the time, and we have talked about it the last one and a half year maybe, since quite some time back we have prepared for it. It has not been from one day to another but rather happened gradually I would say, for us it is not a shock but we have rather been quite prepared for this and informed our customers as well, so it is not a slap in the face really.

I:

Has it affected you already as Firefox and Safari have regulated them or do you expect it to mainly affect you in 2023 when Google takes them away completely?

R6:

I thought that you would see a greater effect from Safari, considering it being the standard browsers on iPhone and a must to use it as a browser there, but I of course think that when Google and Chrome break through it will probably be even noticed even more. But I thought it would be like that with Safari, that it would be clearer, but maybe it is because it has happened gradually and not overnight. We can notice that for many customers, if you compare this latest period with the period before, there is quite a big difference in the data quality, what data you get and what traffic sources you receive in and so on. So yes, it has affected us and above all paid social has been affected the most I would say.

I:

Have you already tried to act and find other solutions or offer other services for your customers that can give equivalent results?

R6:

Yes, definitely. We are partners with Google and Facebook and other major platforms so we always receive the information first really, and as soon as there is a new solution that can improve data collection and quality, we have recommended customers to implement it. I would say that we have done what has been possible up until now.

I:

Yes, we will now continue to talk a little bit more about a future without third-party cookies. You have mentioned it briefly, but would you consider that you are prepared for a future without third-party cookies?

R6:

I would say that, but then you do not really know... or I do not think we have mapped out exactly how it will be without third-party cookies, but I would say that we have good solutions in place that will be able to replace so that it will be similar to the ways we have always tracked. Then it will not be completely hundred, and you will have to change how you look at the data, it will be much more on an aggregate level, and we will not be able to be as specific towards individuals as we have been before. I think many people will be more aware of how data has been collected and what data is collected, but we have started this year with, for example, server-side tracking, yeah that is what we recommend all customers to switch to now, so that we are trying to adapt.

I:

So you would say that you communicate quite openly with customers about this change?

R6:

Yes, absolutely, we must be clear, and it is also for our own sake since advertising does not work as well now. We need to explain why and then we have also offered the solutions that we are leaning towards. We have to collaborate and set it up for most customers, or we are working on it. At least in the cases where the customers have been aware of what is happening.

I:

Have you already started to use your new solutions? Or will you do it when the third-party cookies are completely gone?

R6:

I absolutely believe that there will be some unlucky people at the end who will shout loudly, but those who are smart have been a bit proactive and have done this now already. Then it is a big economic issue for many customers, and you may not really understand what difference it will make, so that there will always be some laggards, but I would say many are aware and willing to make that investment now so that the tracking will be as good as possible. So, it is a bit mixed.

I:

Do you think other types of marketing strategies for targeting marketing will become more important now that third-party cookies are disappearing? Or what do you think will happen?

R6:

Yes, it is a bit hard to answer but it is possible that there will be. I strongly believe in email marketing, if you have to think ahead, there will be more focus on first-party cookies and CRM data, meaning your existing customers. Email as a channel is basically, it is not free, but is a very cheap channel where you can communicate to your existing customers that already know you, so I strongly believe in that if you have not started with it already.

I:

What would you say are your biggest challenges now that third-party cookies are being phased out?

R6:

I believe it will be to be able to zoom out and look at things from an aggregated level. There will be a lot of data gaps, which in Swedish are basically empty holes without data. But Google works a lot with, they have come up with new solutions for Google Ads and Google Analytics 4 which has a lot of built-in models that try to fix these holes and where they offer predictive methods, so it is based on data modeling that there is a logic that can help you calculate approximately what the conversion probability would be, for example. I think you just need to adjust to the fact that you will not get exact numbers, but you will need to zoom out and analyze things a little more overall, just regarding that change perhaps. Then also attribution, to be able to watch for each channel separately, it may also be difficult because attribution will be harder to follow as well. You may have to zoom out on a total level and look at total costs, total revenue and then it may be more difficult to know what role each channel plays in the big picture. Yes, it will be quite a big change, I would say.

I:

Yes, and speaking of change, I thought we could finish off by talking a little bit about change strategies. You mentioned previously that you started to discuss this about one and a half years ago? Could you please describe more in detail how you handle this change? Who is responsible and how do you communicate?

R6:

Yes, we are a fairly flat organization, but unfortunately this falls up on my team, together with the other channels. If you look at overall tracking, we are right now implementing server side, meaning that you move everything from the browser to send it via a server, and in that way, it becomes similar to first-party cookies, which means that you can extend the length of cookies and keep, or get better tracking really. You own the data on your own server, so it is first and foremost something we do for all customers. Then if you look at channels specifically, Google ads have come with both enhanced conversion and if you want to go into privacy and stuff like that, they have come with consent mode, so new channel specific solutions are released all the time. If you talk programmatic, for example, which is very dependent on third-party cookies to be able to do its retargeting and display advertising, they have shifted their focus to forcing users to log in, for example, and in this way, you get first-party cookies instead. Then, in such networks, you can share users' data in that way by forcing users to log in. On Facebook, there is an API solution, called server to server which happens, now it becomes very specific, but that happens through GTM server side, that we implement for a lot of customers, in that way Facebook has opened up for an API-solution that receives server data and not on the web browser but rather back-end, on the back so to speak. So, there are many that have adapted and it is quite nice for us to receive this information because everyone has had a little panic. But we just try to work with new features that are introduced and try our way forward and then we implement it for our customers.

I:

You mentioned the responsibility mainly falls on your team, is it mostly within your team that you communicate about this, or do you also communicate to the whole organization that this is happening, how you work and what solutions you have discovered?

R6:

Exactly, we are responsible for the implementation and the technical details, but internally we share knowledge in a good way so that everyone is informed about what we do. Then there are the many other teams, such as the paid social team, where many are interested and want to learn about conversion API and so on, then it happens that we divide it. But the responsibility is mainly on my team and the channels, and those who are responsible for the customers, so I would say that we have a good dialogue internally. We have quite a few joint meetings where we talk about this often.

I:

Have you communicated a lot about it since you started discussing it one and a half year ago or has it become more lately?

R6:

It has been more now, but I would say that we have talked about it at monthly meetings back and forth for one and half years, one year, so it is nothing new really. But we have new employees starting all the time and then you try to repeat so that everyone is well informed.

I:

Do you also communicate with other experts or agencies about this change and how you can help each other? Or do you research and communicate knowledge mainly internally?

R6:

I wish we had communicated more with other agencies because I think there are many who are in the start-up phase now where you might like to discuss this with someone. But we do not do it very much, and I think it is because it might be a small conflict or a bit of a competition question, where you of course fight for the same customers, and you may not want to share all the details with other agencies. Something we have done is however, we hosted a webinar two months ago, about server-side tracking actually and it was open to everyone, both customers and competitors really. Of course, you want the industry to discuss this openly as much as possible but I have not participated in any specific forums and discussed this with competitors, but it can be cases where you read different blogs or such.

I:

Do you take part in seminars hosted by other agencies, and do you usually want to participate and keep track of what others are doing?

R6:

Absolutely, I would really say that. It is always interesting to see how others do it because you may become blind to flaws at home, so yes absolutely.

I:

Would you say that you as an agency view this regulation as something positive or negative?

R6:

Yes, it makes our job more difficult so that from a professional perspective it might not be great, but from a personal and private perspective I think it is really great. The fact that you get more privacy and are able to decide when and where you want to share your data, so I am a bit torn there. I think as long as Google and the other larger companies come up with

solutions you just have to adapt and I think it is nice to know that everyone is in the same situation and one can only go along and do the best you can.

I:

Do you think this change can open up any new marketing opportunities? Other ways to work, communicate and so on?

R6:

Yeah, most likely, specifically for marketing I do not really know. Spontaneously, I think it might be more expensive because you cannot be as accurate and you have to target a larger audience. But then what is positive, from my perspective, is that more people will have an awareness regarding their data collection and where it is stored. Yeah, what customer data that is actually stored, so from a privacy perspective it is positive but regarding marketing I do not really know. I do not work specifically with advertising but is more focused on tracking and data collection and act as a support to all other channels. But you probably have to consider what type of content you push for and what target audiences you can reach, you simply have to reconsider your strategy.

I:

Would you say that you communicate a lot between your different teams? Specifically, those who are directly affected by this?

R6:

Yes, absolutely we do. Then we do not know the details about what every team works on, for example what exact kind of ads the others post, but more overall and with set-up and the technical, we probably have the most contact about. But we are also involved in the customer projects so that we also see what is happening and how it changes from the customer's perspective also with reporting and what data you get from different platforms.

I:

Great, thank you. I think we have covered all the questions that we wanted to discuss with you. Is there anything you would like to add that you feel is relevant?

R6:

I don't really know.

I:

No pressure.

R6:

Well not that I can come up with right now, I thought you had really good questions. I myself really had to think it through when I scanned through the questions prior to this, really good, important, and relevant questions.

I:

That's good, we think that it will be very interesting to see the results and compare between the participants.

R6:

Yeah definitely. We can actually see already now that for some of the customers where we have implemented server side tracking already, that the data quality has improved, that the amount of data has been restored, however it is not the same quality as before and you cannot receive as detailed data as before but looking at the numbers you receive the same numbers as before with server side tracking, so that is what I think will become standard for everyone, it is a must I feel like.

I:

Very interesting. It is something more you wonder about our thesis?

R6:

I do not think so right now, but it would be really nice if you shared it when you are done so I can read.

I:

Absolutely, we will send it to you once it is finished and passed.

R6:

Exciting, it will be very fun to read.

I:

Thank you very much for taking your time to participate and for your many valuable insights. We really appreciate it!

R6:

No worries, it was fun to participate.

I:

Great, and if you have any questions after do not hesitate to send us an email. Bye!

R6:

Sounds good, take care, bye!

Statement of the division of work

The work process throughout the entire thesis has been that before starting on a new section both authors discussed everything thoroughly regarding what should be included, how we wanted to structure it etc to ensure that both were on the same page. In some sections we divided the writing between us at first, meaning that one author would start writing on a section and then we switched so that the other author read that section very carefully, made comments and gathered additional information and text. Even though one author began writing some sections, both authors have contributed equally as much to this thesis and written and worked through the entire thesis together. Further there has been ongoing communication throughout the entire writing process to ensure that both authors are satisfied with the final results.

Introduction - Together

Literature Review

2.1. Digital Communication and Personalized Advertising - Johanna N

2.2. Cookies - Johanna E

2.3. Data privacy concerns and the removal of third-party cookies – Johanna E

2.4. Strategies to deal with organizational change - Johanna N

2.5. A future without third-party cookies - Together

2.6. Summary - Together

3. Methodology

3.1. Research Design - Together

3.2 Sampling - Johanna N

3.3 Data collection technique - Together

3.4. Data analysis - Johanna E

3.5. Validity and Reliability - Johanna E

3.6. Ethical considerations - Johanna N

4. Result and Discussion

4.1. The effects of phasing out third-party cookies - Johanna E

4.2. Organizational Change Strategies - Johanna N

4.3. New strategies for a future without third-party cookies - Together

5. Conclusions - Together

5.1. Limitations - Johanna E

5.2. Further research – Johanna N