



FACULTY OF EDUCATION  
DEPARTMENT OF PEDAGOGICAL CURRICULAR AND  
PROFESSIONAL STUDIES

# INTEGRATING EDUCATION FOR SUSTAINABLE DEVELOPMENT IN ORGANISATIONAL LEARNING:

## A CONTENT ANALYSIS OF COMMUNITY PROGRAMS OF TWO CORPORATIONS IN SWEDEN

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## Abstract

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- Aim:** This study analyses how Swedish multinationals IKEA and Volvo embed sustainability in their corporate strategies through community programs, focusing on collaborative strategy-building, knowledge sharing, and positive social and economic impact.
- Theory:** The study applies Education and Sustainable Development (ESD), Actor Network Theory (ANT), and Community of Practice (CoP) frameworks to explore how sustainability is integrated into organisational learning and community programs. ESD views sustainability education as participatory knowledge sharing; ANT examines networks of human and non-human actors; CoP focuses on collective learning in communities. Combined, these helps analyse how IKEA and Volvo operationalise sustainability aligned with Sustainability Development Goals (SDGs).
- Method:** Using a comparative case study approach, the research analyses IKEA and Volvo's 2022–2024 sustainability reports through manifest and latent content analysis. Thematic coding focused on concepts like community programs, network building, and SDG alignment. AI-assisted scanning together with manual review was used to achieve rigor in coding and thematizing document data in line with the research questions.
- Results:** IKEA and Volvo both integrate sustainability into their community programs, but with distinct approaches. IKEA focuses on social equity, human rights, and inclusion, aiding vulnerable groups through social entrepreneurship and partnerships with organisations. Volvo prioritises governance, education, vocational training, and supply chain sustainability through formal stakeholder dialogues. Both companies align with SDGs, including quality education, gender equality, decent work, and reduced inequalities. Challenges include knowledge sharing barriers, cultural differences, and transparency. Recommendations involve improving inclusion, formalising boundary spanners, integrating behavioural science, and addressing emerging issues like digital ethics and climate resilience.



## DEPARTMENT OF PEDAGOGICAL CURRICULAR AND PROFESSIONAL STUDIES

# Foreword

To God be the Glory

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This thesis explores the role of multinational corporations (MNCs) in promoting social sustainability through community programmes in response to the need for sustainable practices. Conducted in spring 2025, the research examines how Swedish multinational corporations (MNCs) IKEA and Volvo integrate Education for Sustainable Development (ESD) principles into their frameworks to meet the Sustainable Development Goals (SDGs).

The study, prompted by scrutiny of corporate ethical and environmental behaviours, views community programmes as platforms for organisational learning and ESD principles to enhance social well-being and equity.

Insights are derived from a content analysis of IKEA and Volvo's sustainability reports from 2022 to 2024, utilising Actor-Network Theory (ANT) and Communities of Practice (CoP) frameworks. This research aims to understand how multinational corporations (MNCs) can utilise community programmes to foster transformative learning, encourage stakeholder collaboration, and contribute to a more sustainable future.

I would like to express my gratitude to my supervisor, Ali Yildirim, for his guidance in building this thesis, as well as to all the teachers and staff at Gothenburg University who supported me throughout my MBA journey.

I would like to express my gratitude to my husband, Staffan, my children, Mia, Erik, and Björn, my mother, Ronely, as well as my family, relatives, and friends.

Paula Jean Ventura Söderberg

Spring 2025

## **List of Abbreviations**

MNCs: Multinational Corporations

SDGs: Sustainable Development Goals

CSR: Corporate Social Responsibility

ANT: Actor-Network Theory

CoP: Communities of Practice

ESD: Education for Sustainable Development

FY: Fiscal Year

NGO: Non-Governmental Organisation

GRI: Global Reporting Initiative

CEO: Chief Executive Officer

SDGs: Sustainable Development Goals

TBL: Triple Bottom Line

GRI: Global Reporting Initiative

KPI(s): Key Performance Indicator(s)

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# Introduction

The growing scrutiny of corporations regarding their ethical, social, and environmental practices necessitates a deeper understanding of how sustainability, especially its social aspect, is integrated into their core operations. This thesis takes a critical look at how Swedish multinational companies (MNCs) IKEA and Volvo implement social sustainability through their community initiatives. These initiatives are explored not only as mechanisms of Corporate Social Responsibility (CSR), but also as essential platforms for organisational learning and the application of Education for Sustainable Development (ESD) principles to address Sustainable Development Goals (SDGs) that are vital for social well-being and fairness.

Sweden has wholeheartedly embraced the Sustainable Development Goals (SDGs), seamlessly integrating them into its national policies and strategies. The nation has established ambitious targets for achieving these objectives and is actively working to promote sustainable development across all sectors, including renewable energy, sustainable transportation, and resource efficiency. Furthermore, Sweden has made significant investments in green technologies and innovation, concentrating on developing and commercialising sustainable solutions. The country possesses a high level of environmental awareness and engagement, underscored by a strong emphasis on education and public involvement in environmental decision-making.

While many multinational corporations (MNCs) adopt Corporate Social Responsibility (CSR) and environmental strategies, the challenge remains in thoroughly integrating sustainability into their operations. Striking a balance between economic viability, environmental protection, and essential social equity and well-being remains crucial. These corporations exert a considerable influence on the cultures, social norms, and community welfare in the areas where they operate (Ferner, 1997; Jain et al., 1998). Therefore, meaningful and sustainable development efforts encompass fair working practices, respect for human rights, diversity, inclusion, active community engagement, and ethical sourcing — all of which are vital for social sustainability (Osbeck, 2017).

Corporate sustainability inquiries often focus primarily on economic outcomes, overlooking vital environmental and, more importantly, social factors such as equity, justice, and community wellbeing (Maletič et al., 2016). The notion of sustainability is complex and involves navigating trade-offs between economic growth, ecological conservation, and social equity. According to Adams (2023), sustainability transitions are essentially political, requiring inclusive approaches that empower local communities and advance social justice beyond conventional top-down models. This view redefines corporate sustainability as an evolving field of negotiation and organisational learning, where multinational corporations (MNCs) must manage conflicting demands with a heightened sense of their social responsibilities and impacts.

This study posits that community programmes are powerful conduits for embedding social sustainability and fostering the competencies essential for such transformations. While integrating learning organisations with sustainability concepts enhances understanding, further research is needed to elucidate how companies cultivate these capabilities for the benefit of society. Education for Sustainable Development (ESD) is pivotal; corporate community programmes can act as informal educational arenas, cultivating skills, awareness, and critical thinking vital for social sustainability. Kopnina and Meijers (2014) warn against the lack of a coherent sustainability vision, underscoring the challenges of the SDGs, many of which are fundamentally social.

This research critically examines how IKEA and Volvo implement social sustainability within their community projects, focusing on contributions to social equity, inclusion, and well-being, and how these initiatives align with specific Sustainable Development Goals (SDGs) through the lens of organisational learning. Both corporations engage communities through collaborative learning, aiming to improve livelihoods and foster an inclusive economy. IKEA, for instance, emphasises socially integrated initiatives for vulnerable groups, translating principles like social equity and human rights into actionable interventions (e.g., 'Skills for Employment'), embodying practical ESD. Volvo employs a governance-oriented strategy, focusing on education, vocational training, and stakeholder engagement to foster social empowerment and responsible industrial growth, aligning with ESD through human capital development. These distinct approaches illustrate how MNCs can operationalise social sustainability and advance ESD via community programmes.

Through this integrated lens, business activities are reconceptualised to pursue sustainability-driven transformations that are environmentally sound, socially just, and economically viable. Sustainable visioning thus becomes a strategic instrument for embedding social sustainability into core business models. In pursuing collaboratively constructed, sustainability-led strategies founded on continuous learning and knowledge sharing—core tenets of ESD—this research seeks to enhance understanding of how MNCs advance the social dimensions of SDGs (Eang et al., 2022; Ordonez-Ponce et al., 2021). Linking corporate sustainability with educational frameworks illuminates the entrepreneurial potential for business models that generate societal benefits while maintaining economic accountability (Bossle & Hermann, 2020; Sarkar & Pansera, 2016).

While environmental sustainability focuses on ecological preservation (Rantala et al., 2017; Seghezze, 2009), its success is intrinsically linked to social well-being and quality of life, often reflected in organisational policies balancing economic growth with social and ecological protection (Miškić et al., 2022). Within corporate transformation, sustainable visioning is critical for aligning strategies toward ambitious initiatives that are socially equitable, environmentally sound, and economically sustainable (Madsen & Ulhøi, 2021). Collaborative, multi-stakeholder efforts enhance organisational learning by continuously assessing sustainability strategies. Ethical business practices promote social and environmental responsibility, transparency, and accountability, which are foundational to social sustainability. Community programmes enable MNCs to authentically engage with local communities, understand their needs, and address sustainable development challenges affecting social welfare, thereby building trust (Smaliukienė, 2007). Such approaches facilitate knowledge co-production through interactive, shared learning—a transformative process aligned with ESD—engaging participants reflectively and actively to foster innovation for social benefit (Fieldsend et al., 2020; Trevisan et al., 2024). This research thus uses community programmes as a strategic lens to examine the implementation of social sustainability practices and address SDGs, underscoring the role of ongoing learning and critical reflection inherent in ESD.

## **Purpose and Research Questions**

This research investigates how IKEA and Volvo strategically use community programmes and organisational learning, focusing on their contributions to social sustainability and ESD principles. This analysis is crucial for understanding how these organisations implement community programmes to achieve corporate social responsibility, integrate SDGs for social equity and well-being, and align with ESD. This inquiry will examine the alignment between corporate strategy and global sustainability initiatives, uncover stakeholder engagement for social goals, and assess transparency and accountability in their sustainability reports regarding social performance. The specific research questions are:

1. How do MNCs in Sweden utilise community programs to implement sustainability practices across their organisations?
2. How do MNCs in Sweden utilise community programs to address specific Sustainable Development Goals?

The first question explores how multinational corporations (MNCs) implement sustainability initiatives that promote social betterment through community programmes. It examines the translation of sustainability values related to social equity and human rights into actions, emphasising community engagement as a tool for integrating social sustainability into corporate practices. Using Actor-Network Theory (ANT) and Communities of Practice (CoP), the analysis focuses on actor networks and collective learning essential for incorporating sustainability practices with social implications, identifying barriers and enablers related to communication, governance, and skill development.

The second question links corporate social sustainability initiatives with global development agendas, specifically the United Nations' Sustainable Development Goals (SDGs), addressing social challenges. It assesses how community programmes align with these SDGs and how MNCs prioritise them in operations. Additionally, it examines the contributions to broader Education for Sustainable Development (ESD) objectives focused on social justice and equity. The research evaluates impact measurement, transparency, and reporting on SDG achievement, highlighting the corporate role in social progress. By focusing on specific SDG outcomes, the research aims to identify opportunities for enhancing corporate sustainability strategies and fostering inclusive community engagement aligned with ESD principles.

# Literature Review

This literature review examines how multinational corporations (MNCs) understand and apply sustainability, focusing on key theories and studies that showcase its integration across environmental, social, and economic domains. It underscores the role of sustainability in management practices and community initiatives, highlighting community programmes as catalysts for innovation and organisational learning. Additionally, it addresses the challenges and opportunities organisations encounter in aligning their sustainability efforts with global initiatives. By integrating insights from strategic management, corporate social responsibility (CSR), community development, and education, the review offers a foundation for analysing how leading Swedish companies, like IKEA and Volvo, implement sustainability, framing it as a practical endeavour in complex corporate contexts.

## Realising Sustainability Practices Across Organisations

The strategic integration of sustainability within organisational management has garnered significant academic attention, particularly concerning its environmental, social, and economic dimensions. Carcano (2013) provides a foundational perspective by framing strategic management as a holistic process entailing goal setting, decision-making, and strategy implementation to meet organisational objectives. Significantly, Carcano expands the traditional concept of sustainability to emphasise the equilibrium among environmental stewardship, social responsibility, and economic viability, ensuring that present needs do not compromise future generations' capabilities. Her exploration, focused on luxury enterprises through the IWC case study, identifies strategic archetypes that enable effective sustainability-oriented practices. These include environmental sustainability—targeting reduced ecological footprints through responsible sourcing and production; social sustainability—highlighting ethical labour, community engagement, and philanthropy; and economic sustainability—balancing growth with social and environmental considerations to secure long-term success.

Carcano's work offers practical strategic guidance for corporate leaders, demonstrating how embedding shared value approaches can institutionalise sustainability across corporate frameworks. Expanding upon the organisational performance implications, Maletič et al. (2016) examine sustainability practices' impact through a cross-country survey encompassing Germany, Poland, Serbia, Slovenia, and Spain. Their research emphasises the influence of

national institutional contexts on sustainability adoption, revealing a strong positive correlation between sustainability exploration/exploitation and organisational outcomes. This highlights the necessity for context-sensitive strategies that acknowledge diverse institutional environments and their bearing on corporate sustainability efficacy. The consumer perspective and local community dynamics further enrich the discussion on sustainability. Šimek and Sadílek (2022) investigate Czech rural consumers, uncovering a robust link between local values, community participation, and consumer preferences, especially in areas experiencing retail decline. Their findings suggest that multinational corporations' global marketing strategies often overlook localised cultural and social factors, underscoring the importance of integrating community-specific insights into sustainability initiatives. Accompanying these findings, Dushkova and Ivlieva (2024) analyse 21 community empowerment programmes aimed at sustainability and resilience, revealing the effectiveness of these initiatives in mitigating educational, resource, and governance deficiencies among vulnerable groups. Their study emphasises the importance of stakeholder engagement through partnerships and networks, advocating for tailored programmes that promote long-term empowerment and resilience. Hermann and Bossle (2019) also emphasise aligning community programmes with Sustainable Development Goals (SDGs), positing that such programmes can catalyse social inclusion, entrepreneurial sustainability education, and address systemic issues like poverty and responsible consumption.

At the intersection of community development and citizen participation, Bonilla-Santiago (2019) offers an insightful case study from Cuba, highlighting comprehensive neighbourhood transformation strategies. Her research underscores that citizen engagement improves living conditions and promotes social inclusion and cultural preservation. This aligns with Grum and Babnik's (2022) emphasis on value alignment as critical for fostering sustainable behaviours within communities, reinforcing the social dimension of sustainability. From the perspective of programme sustainability, Ceptureanu et al. (2018) provide a multidimensional analysis of factors influencing the longevity and effectiveness of community-based initiatives. Through interviews with 188 participants from community organisations, they argue that large organisations have unique capacities to scale and replicate successful community programmes, leveraging extensive networks to disseminate best practices. Crucially, they advocate for co-creation with community members to ensure cultural appropriateness and local relevance, as the sustainability of programmes directly affects their long-term impact and community trust.

Previous research considers sustainability a complex, multifaceted construct rooted historically in the Brundtland Report's definition. It highlights the intergenerational equity principle—meeting present needs without compromising the future. Corporate Responsibility (CR) and Corporate Social Responsibility (CSR) frameworks extend this principle into business practice, demanding accountability beyond regulatory compliance and integrating environmental, social, and economic dimensions into core strategies (Gibson, 2009; Mark-Herbert et al., 2010).

While previous research has addressed sustainability's strategic, organisational, consumer, and community dimensions, understanding how multinational corporations (MNCs) operate and use community programmes as philanthropic tools and dynamic learning platforms to drive sustainability transformation across their global operations still requires further study. The aim is to expand the literature by explicitly focusing on the bidirectional relationship between MNC-led community programmes and organisational sustainability practices, which could explore how these programmes, aligned with specific Sustainable Development Goals (SDGs), function as incubators for sustainability innovation, facilitating knowledge exchange, capacity building, and adaptive management within MNCs. Furthermore, this research contributes by integrating multi-level perspectives—from global corporate strategy to localised community engagement—highlighting the challenges and opportunities inherent in scaling sustainable development initiatives while maintaining suitable relevance. It also addresses the operationalisation of empowerment and resilience-building in economically disadvantaged rural communities, bridging insights from community development studies with strategic sustainability management. A critical piece of the puzzle demonstrates that community programmes are not merely peripheral CSR activities but vital mechanisms for embedding sustainability into the DNA of multinational corporations, thereby enhancing environmental security and social equity in a measurable, scalable manner.

## **Theoretical Framework**

This research integrates three theoretical perspectives—Actor-Network Theory (ANT), Communities of Practice (CoP), and Organisational Learning—to analyse how sustainability is embedded in the community programs of multinational corporations like IKEA and Volvo. These theories illuminate the processes of knowledge creation, sharing, and application for sustainability. The framework explores the implications of these concepts for Education for Sustainable Development (ESD), emphasising sustainability education as a process that fosters

competencies to address complex sustainability challenges. Together, these perspectives enable an exploration of how multinational corporations implement sustainability through community engagement activities, linking corporate strategies with the Sustainable Development Goals (SDGs) and addressing the complexities of stakeholder interactions, power relations, and organisational learning in sustainability implementation.

## **Actor-Network Theory (ANT)**

Actor-Network Theory (ANT) offers a distinctive approach to understanding how social and material elements interact to form and stabilise networks, thereby shaping outcomes. Central to ANT is the concept of the "actor" (or "actant"), redefined by Beuren and Gomes (2022) as any entity that influences or is influenced within a network. This includes human actors (individuals, groups, organisations) and non-human actors (or "non-actants") such as objects, technologies, ideas, policies, and animals. ANT focuses on the processes of "translation," "enrolment," and "mobilisation" within these heterogeneous actor-networks. Translation involves actors aligning their interests and defining roles and identities; enrolment is the process by which actors are persuaded to accept these definitions and roles; and mobilisation refers to the actions taken by enrolled actors that maintain the network's stability and achieve its objectives. Organisations are not just aggregates of their environments but distinct entities with agency and intent. Various scholars, including Coleman (1982, 1990), Simon (1969, 1991), and Selznick (1949, 1957), have explored organisations as social actors, enhancing our understanding of their unique characteristics and social impacts. The term "network" itself, as Latour (1996) points out, can be complex as it may inaccurately suggest a fixed structure or "transportation without deformation," which is unfeasible in ANT due to constant translations.

Nevertheless, Latour deems "network" appropriate because it lacks a priori order relations and does not adhere to a societal hierarchy. ANT is particularly relevant for this thesis as it provides tools to analyse how organisations foster collaboration and partnerships among diverse stakeholders to address sustainability challenges. It aids in understanding complex organisational changes by emphasising "becoming" and evolving policies over static situations (Pollack et al., 2013).

In the context of community programs and sustainability, ANT helps to deepen comprehension of the complex dynamics and relationships involving various stakeholders with their distinct

interests, resources, and degrees of influence. By mapping the actor-network related to a community initiative—including businesses, community members, NGOs, government bodies, and non-human elements such as policies or technologies—ANT can reveal power dynamics, inequalities, or conflicts that may hinder a program’s effectiveness or sustainability. This perspective views organisations as not isolated entities but interconnected networks where knowledge, skills, and tools are vital in their functionality. Rydin (2013) applied Actor-Network Theory (ANT) to planning practices, demonstrating how planners must engage with knowledge from various actants (e.g., energy-modelling tools) to improve outcomes, and highlighting that the broader regulatory environment shapes agency in local contexts. Neisser (2014) describes ANT as a framework portraying organisations as networks where actors shape environments and create dependencies through social, material, and technological components. Mapping these networks reveals the power dynamics and negotiations that influence the translation of sustainability goals into organisational practices and community programmes. It aids in understanding how ESD and SDGs knowledge is mobilised and integrated across the organisation and its external relationships.

## **Communities of Practice (CoP)**

Complementing ANT's focus on heterogeneous networks, Communities of Practice (CoP) theory, primarily developed by Jean Lave and Etienne Wenger, highlights the micro-level social interactions and collective learning processes within groups of people who share a concern or a passion for something they do and learn how to do it better as they interact regularly. Originating from studies of apprenticeship models, CoP theory emphasises collective learning within shared domains, characterised by common interests and active member participation.

A CoP is defined by three crucial components (Gonçalves, 2024):

- (1) Domain: A shared area of interest and competence that distinguishes members from others.
- (2) Community: The social fabric of learning, where members engage in joint activities and discussions, help each other, and share information.
- (3) Practice: A shared repertoire of resources: experiences, stories, tools, ways of addressing recurring problems—in short, a shared practice.

In organisational contexts, CoPs can be structured with a core group of experts who guide activities, an inner circle of active members, and an outer circle of interested contributors (Gonçalves, 2024). These communities foster knowledge exchange, diverse interactions, and mutual learning, boosting innovation, creativity, morale, and performance. For sustainability initiatives and community programs, CoPs are vital because their success often requires genuine commitment, cultural sensitivity (Ceptureanu et al., 2018), and strong community participation (Adama, 2020). They facilitate the co-creation and dissemination of shared knowledge, experiences, and practices related to sustainable business models, social inclusion, and skill development. Kwon et al. (2013) noted how community social capital, often nurtured in CoPs, aids entrepreneurship. Within MNCs striving for sustainability, CoPs can emerge around specific sustainability challenges or initiatives, such as implementing circular economy projects or enhancing social inclusion in supply chains 2. These CoPs foster shared identity, knowledge co-creation, the negotiation of meaning, and the dissemination of practices related to ESD and social sustainability. For instance, cross-functional forums within Volvo or IKEA's collaborative projects with social entrepreneurs can be seen as fostering Communities of Practice (CoPs) where collective learning drives the adaptation and scaling of sustainability efforts.

## **Organisational Learning through ANT and CoP**

Organisational learning is essential for adapting to sustainability challenges and embedding sustainable practices. It can be understood as "a network effect arising from organisational network interactions" (Inthavong et al., 2023). Both Actor-Network Theory (ANT) and Communities of Practice (CoP) provide valuable insights into stakeholder interactions and collective dynamics crucial for effective learning. ANT focuses on the interconnectedness of human and non-human actors, which is vital for comprehending relationships that influence sustainability outcomes. It illustrates how knowledge is adapted and transformed through interactions among various actors within complex organisational environments. CoP, however, emphasises social learning, knowledge exchange, and collaborative problem-solving within specific groups, underscoring the significance of cooperation in sustainability initiatives. While CoP promotes communal knowledge, ANT analyses how this knowledge is negotiated and mobilised across broader networks. The integration of ANT and CoP creates a multi-dimensional analytical framework: ANT examines the networks and power dynamics

influencing sustainability efforts, whereas CoP explores the social fabric and learning processes sustaining these initiatives at the community level. This combined approach facilitates a detailed examination of how multinational corporations translate global sustainability objectives into local, actionable community programmes through multi-stakeholder engagement and organisational learning. It also identifies barriers and facilitators within these processes, such as actor enrolment and boundary spanning. Both theories are action oriented. ANT aids in identifying key stakeholders and intervention points, thereby enhancing the effectiveness of practical solutions. CoP, on the other hand, offers a framework for fostering environments conducive to actionable strategies. By leveraging insights from both, organisations can develop targeted interventions that promote sustainable practices and cultivate a sustainability-oriented culture.

Blom et al. (2023) emphasise the importance of bridging the knowledge gap in sustainability perspectives, underscoring the need for a thorough understanding of sustainability principles and the effective communication of sustainability initiatives to stakeholders.

The foundation for analysing sustainability in multinational corporations, through Education for Sustainable Development (ESD), Actor-Network Theory (ANT), and Communities of Practice (CoP), is centred on the triple bottom line concept, which emphasises the interconnectedness of environmental, social, and economic sustainability, aligning with global sustainable development goals. This foundation enables the analysis of how corporations like IKEA and Volvo implement and communicate their sustainability strategies through community engagement, highlighting the critical roles of organisational learning, stakeholder collaboration, and governance in translating sustainability goals into actionable steps. Additionally, the framework acknowledges challenges such as inclusivity and knowledge-sharing barriers, emphasising the need for reflective practice and adaptive governance.

## **Implications for Education for Sustainable Development (ESD)**

The foundations of Actor-Network Theory (ANT) and Communities of Practice (CoP) offer valuable insights for Education for Sustainable Development (ESD). ESD is a transformative and participatory educational approach that aims to equip individuals and organisations with the knowledge, skills, values, and attitudes necessary for addressing complex sustainability challenges. It promotes critical thinking, active participation, and transformative educational

experiences. The principles of ANT and CoP align with ESD, providing practical methodologies to achieve its educational goals within organisational and community settings. ANT highlights the importance of understanding complex systems, engaging stakeholders, and recognising the roles of diverse actors—both human and non-human—in the pursuit of sustainability, in line with ESD's focus on systems thinking and collaborative problem-solving. By mapping actor-networks, ESD can foster partnerships and mobilise collective action effectively. CoP emphasises social learning, shared practices, and identity formation, which are core to ESD's goal of nurturing communities that learn and act sustainably. CoPs can serve as informal educational spaces, cultivating critical thinking and skills necessary for social sustainability.

The link between organisational learning (as framed by ANT and CoP) and ESD is crucial for embedding sustainability within organisational culture and practices. This fosters innovation and supports sustainable development at various societal levels (Bengtsson & Östman, 2014; Berglund & Gericke, 2021; Sauvé et al., 2005). Viewed through this integrated lens, corporate community programmes can act as platforms for applied ESD, enhancing social competencies and empowering individuals and organisations to become lifelong learners and responsible stewards (Tarrant and Thiele, 2016). By merging ESD competencies and pedagogical strategies within organisational contexts—grounded in an understanding of actor-networks and communities of practice—we can advance sustainability learning, framed within a value-driven, ethical perspective. This approach enables organisations and communities to foster environmental stewardship, promote social justice, and encourage economic viability, equipping participants with essential attributes to tackle complex global challenges (Huang et al., 2024). Adopting ANT and CoP facilitates a transition from traditional hierarchical methods to more inclusive, participatory, and impactful learning environments, reinforcing a more profound commitment to sustainability initiatives.

Overall, ANT and CoP reflect ESD principles, advocating for critical thinking, active participation, and transformative educational experiences. ESD aims to empower individuals and organisations with the competencies required to navigate the complexities of sustainability. Both ANT and CoP provide practical frameworks to achieve these educational aims within organisational settings.

# Structure of Theoretical Applications

Organisations can benefit from applying Actor-Network Theory (ANT) and Communities of Practice (CoP) to transcend conventional sustainability methods and cultivate more inclusive and effective learning environments. This, in turn, supports sustainable practices and weaves sustainability into the organisation's fabric.

These theories act as valuable tools for exploring organisational learning and Education for Sustainable Development (ESD). The collaboration between ANT and CoP offers a holistic perspective on organisational learning about ESD and the Sustainable Development Goals (SDGs). In essence, organisations, as networks of actors, are well-placed to implement these theories effectively. By intentionally nurturing communities of practice focused on sustainability, they can create structured methods to analyse and enhance organisational learning in response to emerging sustainability challenges. The adoption of ANT and CoP enables organisations to move beyond conventional hierarchical approaches to sustainability, facilitating the development of more inclusive, participatory, and effective learning environments. This shift not only supports sustainable practices but also fosters a stronger commitment to sustainability initiatives, ultimately integrating sustainability throughout the organisational structure.

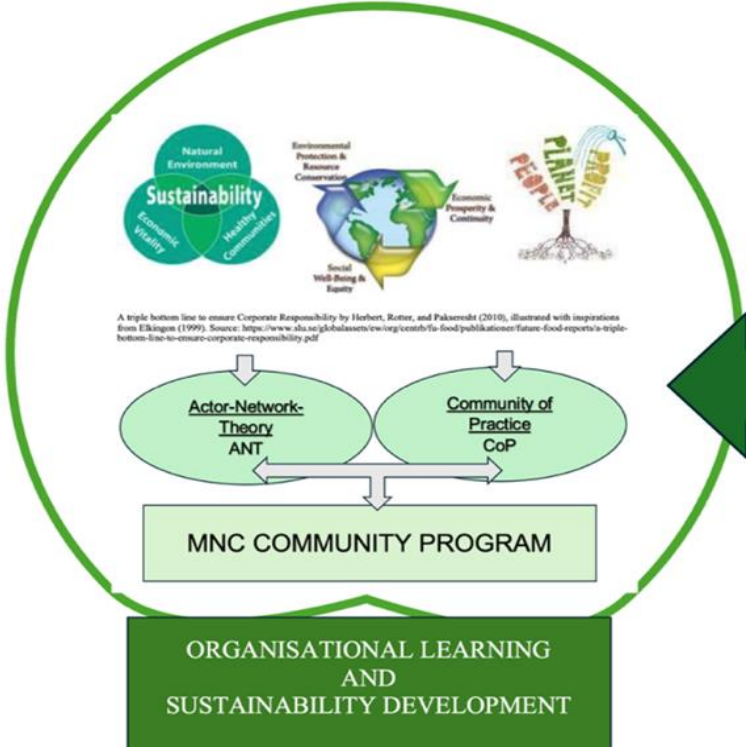


Figure 1: Organisational Learning: Deciphering Community Programs to implement sustainability practices across organisations, conceptualised by the author.

**Figure 1** illustrates how Actor-Network Theory and Communities of Practice serve as analytical tools for examining organisational learning and Environmental Social Development (ESD). By embedding ESD competencies and pedagogical strategies within organisational contexts, we can significantly enhance sustainability learning within a value-based ethical framework. This integration positions organisations to support environmental stewardship, advocate for social sustainability, and address the Sustainable Development Goal (SDG). Such initiatives empower participants with the knowledge, skills, values, and attitudes necessary to confront the interconnected global challenges highlighted by Huang et al. (2024).

| Aspect                                  | Actor-Network Theory (ANT)                                                                              | Communities of Practice (CoP)                                                               |
|-----------------------------------------|---------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| <b>Nature of Actors</b>                 | Includes human and non-human actors; broader and heterogeneous                                          | Focuses on human actors engaged in shared practice                                          |
| <b>Analytical Focus</b>                 | Network dynamics, power relations, translation, enrolment                                               | Social learning, community engagement, shared repertoire                                    |
| <b>Level of Analysis</b>                | Macro and meso levels (organisational and inter-organisational networks)                                | Micro-level (group interactions and collective learning)                                    |
| <b>Role in ESD</b>                      | Mapping complex stakeholder relations, managing collaborations, and strategic organisational change     | Facilitating participatory learning, knowledge exchange, and empowerment within communities |
| <b>Strengths for Community Programs</b> | Unveils power imbalances, enables tailored interventions, supports innovation through diverse networks  | Builds social capital, motivates participation, supports bottom-up community development    |
| <b>Organisational Learning</b>          | Emphasizes continuous "becoming," dynamic alliances, and managing tools and contacts for sustainability | Emphasizes collaborative learning, reflection, and evolving shared practices                |
| <b>Implementation Challenge</b>         | Complexity in managing diverse actors and translating ethical standards into practice                   | Ensuring inclusivity and balancing interests within the community                           |

Table 1: Integrating ANT and CoP theories to provide a comprehensive theoretical framework for analysing how sustainability is operationalised within multinational corporations like IKEA and Volvo through their community programs.

The synergy between Actor-Network Theory (ANT) and Communities of Practice (CoP), as illustrated in **Table 1** above, offers a comprehensive perspective on organisational learning for Education for Sustainable Development (ESD) and the Sustainable Development Goals (SDGs). ANT reveals the social-material configurations and power dynamics that influence sustainability efforts, as illustrated by companies such as IKEA and Volvo, which engage

various stakeholders in their sustainability strategies. In contrast, CoP focuses on knowledge sharing and collaborative problem-solving within groups, crucial for embedding sustainability practices.

This integrated framework is vital for advancing ESD, emphasising transformative and reflective learning processes. By analysing macro-level networks (ANT) in conjunction with micro-level collaborative learning (CoP), it enhances the understanding of how multinational corporations (MNCs) translate the SDGs into actionable community programmes. Ultimately, this theoretical framework reveals how learning processes can help balance social equity, environmental stewardship, and economic viability, enabling multinational corporations (MNCs) to contribute effectively to the global Sustainable Development Goals (SDGs) agenda.

## **Method**

The study employs a comparative case study design that involves qualitative content analysis of relevant documents to interpret explicit and underlying meanings within IKEA and Volvo's sustainability reports from 2022 to 2024.

The analysis identifies patterns in sustainability communications, utilising frameworks such as Actor-Network Theory (ANT) and Communities of Practice (CoP) to understand the execution of initiatives. It assesses the contributions of these initiatives to sustainability and the SDGs based on publicly available report data. Content analysis serves as the main analytical tool for interpreting meanings in textual data (Bengtsson, 2016), studying documents that reflect organisational perspectives. This method's flexibility enables both surface-level and deeper thematic examinations, enhancing analysis depth and credibility regarding how IKEA and Volvo convey sustainability values within community programs. However, the qualitative nature introduces limitations, as latent content interpretation may lead to subjectivity and bias, shaped by the researcher's preconceptions despite systematic theme development and triangulation efforts. Additionally, findings may not generalise well to other contexts due to the companies' specific characteristics. The data, coming from corporate sustainability reports, may emphasise positive aspects while omitting critical information, affecting comprehensiveness and authenticity. Moreover, the interpretive nature poses replication challenges, making identical results in future studies difficult.

The case selection focuses on IKEA, a global home furnishings business operating in over sixty markets through a franchise system, and the Volvo Group, a leading manufacturer of trucks, buses, and construction equipment since 1927. Both companies integrate sustainability into their business models and participate in community programs as part of their corporate social responsibility efforts.

## **Cases**

The two global organisations, IKEA and Volvo Group, operate on a large scale, demonstrating the complexity and interconnectivity of modern business practices. In their global operations, IKEA and Volvo Group are international leaders in their respective industries. IKEA serves over 60 markets with a substantial financial footprint (EUR 45.1 billion in retail sales) and employs 219,000 co-workers. Similarly, Volvo Group operates in about 180 to 190 markets and employs around 102,000 to 104,000 people. Regarding franchise and manufacturing systems, IKEA uses a franchise model to promote long-term growth, while Volvo manufactures and assembles its products globally across multiple countries. This highlights a common strategy of diverse operational models tailored to maintain efficiency and market reach.

Considering supply chain dynamics, IKEA manages a complex value chain from sourcing to product end-of-life, working with around 1,500 suppliers. Similarly, Volvo Group focuses on customer uptime and productivity through robust service solutions, indicating how both companies emphasise supply chain management in different contexts. IKEA's sustainability focuses on integrating sustainability into its business model by aiming to make sustainable living commonplace. While the text does not explicitly mention Volvo's sustainability initiatives, it is known that many leading manufacturers increasingly adopt similar practices to meet consumer demands. The above describes the similarities and differences between the two organisations regarding their sustainability practices and operational strategies. It highlights the challenges of analysing corporate data while emphasising the importance of community programs and stakeholder engagement in promoting sustainability. Additionally, it suggests that both organisations face similar pressures and trends in global business, influenced by their large-scale operations and complex supply chains.

## Data Collection

The study data comes from IKEA and Volvo documents, primarily sustainability reports gathered from official websites. These reports include CSR policies, mission statements, press releases, internal communications, and case studies, offering insights into historical performance, key events, and strategic sustainability decisions. They detail initiatives, community programs, and contributions to the United Nations' Sustainable Development Goals (SDGs). This approach generated innovative ideas and conducted a thorough theoretical analysis (Khan and Sarkar 2024, Laurin and Fantazy, 2017). The method used content analysis of sustainability reports from 2022 to 2024 to understand developments related to community programs. Table 2 (see page 24) lists source links and authors, with specific pages highlighting relevant community programs analysed in the findings on pages 31 and 32. These materials enable examination of the organisation's sustainability communication, strategies, and community programs, helping identify explicit and implicit messages, patterns, and stakeholder engagement in sustainability practices. They evaluate alignment with global sustainability agendas, such as the Sustainable Development Goals (SDGs), and assess the credibility, transparency, and impact measurement of sustainability efforts, providing evidence-based insights and recommendations for advancing corporate sustainability practices.

| Document                        | Total Pages | Author                                                                                                                                                                                                                                               | Source                                                                                                                                                                                                          |
|---------------------------------|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| IKEA Sustainability Report FY22 | 53 pages    | The IKEA Sustainability Report FY22 was issued by Inter IKEA Group. The introduction letter on Page 3 is signed by Jon Abrahamsson Ring, Chief Executive Officer, Inter IKEA Group, and Pär Stenmark, Chief Sustainability Officer, Inter IKEA Group | <a href="https://www.ikea.com/global/en/images/ikea_sustainability_report_fy22_57c0217c71.pdf">https://www.ikea.com/global/en/images/ikea_sustainability_report_fy22_57c0217c71.pdf</a>                         |
| IKEA Sustainability Report FY23 | 59 pages    | The IKEA Sustainability Report FY23 is issued by Inter IKEA Group. The introduction letter is signed by Jon Abrahamsson Ring, Chief Executive Officer, Inter IKEA Group, and Pär Stenmark, Chief Sustainability Officer, Inter IKEA Group            | <a href="https://www.ikea.com/global/en/images/IKEA_SUSTAINABILITY_Report_FY_23_20240125_1b190c008f.pdf">https://www.ikea.com/global/en/images/IKEA_SUSTAINABILITY_Report_FY_23_20240125_1b190c008f.pdf</a>     |
| IKEA Sustainability Report FY24 | 57 pages    | The author of the IKEA Sustainability Report FY24 is Inter IKEA Group, as the report is issued by Inter IKEA Group. The introduction letter on Page 3 is signed by Jon Abrahamsson Ring, Chief Executive Officer of Inter IKEA Group                 | <a href="https://www.ikea.com/global/en/images/IKEA_Sustainability_Report_FY_24_2025_01_27_2c35989733.pdf">https://www.ikea.com/global/en/images/IKEA_Sustainability_Report_FY_24_2025_01_27_2c35989733.pdf</a> |

| <b>Document</b>          | <b>Total Pages</b> | <b>Author</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>Source</b>                                                                                                                                                                                                                 |
|--------------------------|--------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Volvo Annual Report 2022 | 224 pages          | The author of the Volvo Group Annual Report 2022 is AB Volvo (publ), the parent company of the Volvo Group. The report is prepared and published by the company's management and Board of Directors. Specific individual authors are not listed, but key contributors include the President and CEO Martin Lundstedt and the Board of Directors                                                                                                                                                                           | <a href="https://www.volvogroup.com/en/news-and-media/events/2023/feb/annual-and-sustainability-report-2022.html">https://www.volvogroup.com/en/news-and-media/events/2023/feb/annual-and-sustainability-report-2022.html</a> |
| Volvo Annual Report 2023 | 228 pages          | The author of the Volvo Group Annual Report 2023 is not explicitly stated as a single individual. However, the report is published by AB Volvo (publ), and the President and CEO of Volvo Group, Martin Lundstedt, is prominently featured and provides CEO comments within the report 13. Additionally, the Board of Directors and the Group Executive Board oversee the company's operations and management, with detailed information about board members and executives provided in the Corporate Governance section. | <a href="https://www.volvogroup.com/en/news-and-media/events/2024/feb/annual-report-2023.html">https://www.volvogroup.com/en/news-and-media/events/2024/feb/annual-report-2023.html</a>                                       |
| Volvo Annual Report 2024 | 220 pages          | The author of the Volvo Group Annual Report 2024 is not explicitly stated as an individual in the document. Typically, such reports are produced by the company's management team and board of directors. The report reflects the collective work and information provided by the Volvo Group's corporate leadership, including the President and CEO, Martin Lundstedt, and the Board of Directors.                                                                                                                      | <a href="https://www.volvogroup.com/en/news-and-media/events/2025/feb/annual-report-2024.html">https://www.volvogroup.com/en/news-and-media/events/2025/feb/annual-report-2024.html</a>                                       |

Table 2: Data extracted from the content analysis of IKEA and Volvo sustainability reports from 2022 to 2024

The subsequent list was used to identify correlations and patterns in the execution, communication, and implementation of sustainability community program concepts, thereby understanding the intentions of individuals, groups, or institutions.

The language used in the Sustainability Reports is formal, clear, and professional, making it suitable for an academic research writing style. It incorporates precise terminology for sustainability, corporate responsibility, and environmental and social governance. The report employs structured headings and subheadings, presents data and progress factually, and incorporates references to scientific studies and global frameworks. The tone is informative and authoritative, intending to effectively communicate Ikea and Volvo’s sustainability strategy, commitments, and progress to stakeholders, including experts, partners, and the public.

## Document analysis

This study analyses documents to explore how Swedish MNCs IKEA and Volvo use community programs for sustainability and specific Sustainable Development Goals (SDGs). It examines actor interactions, initiatives, knowledge sharing, and practices, drawing on Actor-Network Theory (ANT), Communities of Practice (CoP), and Education for Sustainable Development (ESD). Primary data sources include the 2022-2024 Annual Sustainability Reports of IKEA and Volvo, available on their respective websites, which provide insights into stakeholder interactions, organisational learning, community engagement, and sustainability strategies aligned with the SDGs. To manage the extensive textual data, Coral AI was used to identify relevant themes and filter non-essential content. This AI-supported approach, complemented by manual review, facilitated thematic coding and visualisation. This tool supported a systematic examination of how sustainability is framed and operationalised within the companies' community programmes. The use of AI contributes to efficiency by enhancing clarity in managing large datasets and supporting analytical depth.

Inspired by Zawacki-Richter et al.'s (2020) framework for systematic reviews in educational research (see below **Figure 2**), the content analysis integrates both manifest content analysis (explicit textual elements) and latent content interpretation (underlying meanings and assumptions) to ensure a rigorous and nuanced examination of how sustainability is framed and enacted within corporate texts. To manage the extensive textual data and enhance methodological rigour, AI-assisted tools (e.g., Coral AI) were employed for thematic coding, word frequency analysis, and visualisation. This facilitated the identification of key themes and linguistic patterns, supporting the development of grounded theory consistent with Bengtsson's (2016) approach.

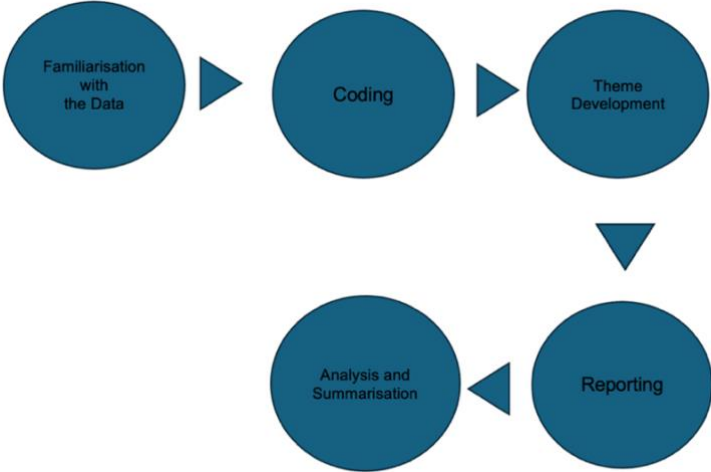


Figure 2: inspired by the Systematic Reviews in Educational Research: Methodology, Perspectives and Application by Zawacki-Richter et al. (2020)

The coding scheme for this study was developed through a rigorous two-phase process, inspired by the methodologies of Chiesa and Przychodzen (2020) and Gioia et al. (2013). It was purposefully structured to address the study’s two central research questions.

Phase 1 focused on Research Question 1: How do multinational corporations (MNCs) in Sweden utilise community programs to implement sustainability practices within their organisations? This phase involved a detailed identification and categorisation of community programs, activities, and initiatives reported by the companies. It analysed the translation of abstract sustainability goals into concrete community actions, emphasising the construction of networks among diverse human and non-human actors. Central to this phase was the examination of community membership and identity, including the dynamics of inclusion and exclusion, and strategies employed to cultivate a shared purpose, reflecting the Communities of Practice (CoP) framework’s focus on shared domains and practices. Additionally, the phase investigated knowledge negotiation and boundary spanning by exploring how knowledge flows across organisational boundaries and the critical role of boundary spanners in facilitating collaboration. Power and influence dynamics within actor networks were assessed to understand how sustainability agendas are shaped and enacted, alongside an exploration of legitimacy and accountability mechanisms through which the corporations establish trust and transparency in their sustainability claims and community engagements. These analytical dimensions were operationalised through targeted focus questions, thereby enhancing the specificity and validity of the content analysis, by recommended by Rahman (2021) and Kleinheksel et al. (2020). **Table 3** below shows the focus questions and key elements to be analysed:

| Analysis Aspect                                                                              | Focus/Questions                                                                              | Key Elements Analyzed                                                                                                                       |
|----------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Research Question 1:<br/>Sustainability<br/>Implementation via<br/>Community Programs</b> |                                                                                              |                                                                                                                                             |
| Translation & Network Building                                                               | How sustainability goals and values are translated into concrete community actions           | Identification of human and non-human actants enrolled in networks; practical programs such as social entrepreneurship, vocational training |
| Community Membership & Identity                                                              | Construction of community boundaries; inclusion/exclusion criteria                           | Stakeholder groups included/excluded; fostering shared identity and purpose among employees and communities                                 |
| Knowledge Negotiation & Boundary Spanning                                                    | Representation of knowledge flow between actors and communities; role of boundary spanners   | Multi-directional knowledge sharing across company departments and local communities; portrayal and support of boundary spanners            |
| Power & Influence                                                                            | Exercise of power to promote sustainability agenda; strategies shaping beliefs and behaviors | Engagement with stakeholders, use of governance structures, formalized processes, and partnerships to influence sustainability practices    |
| Legitimacy & Accountability                                                                  | Construction of legitimacy of sustainability claims; accountability mechanisms               | Transparency in reporting, adherence to recognized social values, grievance mechanisms, stakeholder trust-building strategies               |

Table 3: Focus questions and key elements addressing research question 1

Phase 2 addressed Research Question 2: How do Swedish MNCs utilise community programs to address specific Sustainable Development Goals (SDGs)? This phase systematically examined the alignment of community program activities with selected SDGs—particularly SDG 4 (Quality Education), SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), SDG 10 (Reduced Inequalities), SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action), and SDG 17 (Partnerships for the Goals). Frameworks such as Ordonez-Ponce et al. (2021) guided the linking of reported initiatives to these goals. The coding also scrutinised the nature, transparency, and comprehensiveness of sustainability disclosures related to community programs, drawing on sustainability communication frameworks like those proposed by Permatasari and Gunawan (2023). Specific programmatic emphases were identified, contrasting IKEA’s focus on social entrepreneurship, inclusion of marginalised groups (including refugees and asylum seekers), biodiversity conservation, and circular economy initiatives, with Volvo’s vocational training, stakeholder engagement, and rigorous human rights due diligence in supply chains. Furthermore, the evaluation extended to impact measurement practices, encompassing metrics, indicators, and qualitative assessments utilised by the companies to demonstrate program effectiveness and organisational accountability.

**Table 4** below shows the scope of evaluations:

| Research Question 2:<br>Assessing Sustainability Practices |                                                                                        |                                                                                                                                                    |
|------------------------------------------------------------|----------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| Alignment with SDGs                                        | Evaluation of how community programs align with specific Sustainable Development Goals | Mapping of programs to SDGs such as Quality Education (SDG 4), Gender Equality (SDG 5), Decent Work (SDG 8), Reduced Inequalities (SDG 10)         |
| Impact Measurement                                         | Methods used to measure the outcomes and effectiveness of sustainability practices     | Use of Key Performance Indicators (KPIs), performance frameworks, materiality analyses, and stakeholder feedback                                   |
| Reporting Practices                                        | Analysis of disclosures related to community programs in sustainability reports        | Detail and transparency of reporting, integration of SDG-related targets, use of formal reporting standards (e.g., GRI), and external verification |

Table 4: Focus questions and key elements addressing research question 2

The thematic findings from this two-phase coding process were organised. Around key research questions, themes included (1) Strategic Embedding of Sustainability through Community Programs and (2) Organisational Learning and Stakeholder Collaboration. For research question 2, themes included (3) Alignment of Community Programs with Sustainable Development Goals (SDGs) and (4) Organisational Learning and Corporate Strategies. This thematic structure facilitated a clear presentation of results aligned with the research questions. Overall, this document analysis method enabled a comprehensive exploration of how IKEA and Volvo operationalise their sustainability commitments through community programs. It integrated multi-level content analysis with theoretical insights from Actor-Network Theory (ANT), Communities of Practice (CoP), and Education for Sustainable Development (ESD), elucidating the complex socio-technical and organisational learning processes within these leading Swedish multinational corporations.

## **Limitation**

This study examines the sustainability practices of IKEA and Volvo, relying on corporate sustainability reports from 2022 to 2024. However, these reports may reflect biased presentations and potentially omit significant challenges. Furthermore, the absence of internal data and independent verification hinders a comprehensive analysis of ethical performance and policy implementation. Despite these drawbacks, the research highlights the ongoing challenges that multinational corporations face in achieving sustainability. A major concern is the inclusion and meaningful participation of marginalised groups in governance and decision-making. While both companies engage with vulnerable communities, power imbalances raise doubts about whether these efforts genuinely empower them rather than serving as token gestures. This issue aligns with concerns highlighted by Kopnina and Meijers (2014) and Smith (2003), and matches calls for enhanced stakeholder engagement from Dushkova and Ivlieva (2024) and Hermann and Bossle (2019).

## **Ethical Considerations**

Representing qualitative findings coherently presents its own challenges (Livingstone and Lemish, 2001). This research examines the sustainability reports of Volvo and IKEA critically, acknowledging that companies often strategically frame their sustainability efforts. Corporate reports serve as strategic documents, and this analysis interprets them, understanding that

companies use language to present a more favourable image. As researchers, we have an ethical duty to avoid taking corporate claims at face value (Hoque et al., 2014) and to investigate how a company's actions align with its words. This study directly addresses the risk of "greenwashing," where companies might exaggerate or misrepresent their sustainability efforts. It critically assesses the reports to identify inconsistencies and considers whether companies prioritise individual consumer choices over pursuing systemic change. The research is based on publicly available data from Volvo and IKEA's sustainability reports (2022–2024). While striving for impartiality, it is important to note that corporate sustainability reports often emphasise positive aspects, potentially omitting critical information. This strategic framing may create an overly idealised view, a limitation we recognise. The analysis is limited by the potential for these reports to present a selectively positive image, and independent verification of the reported data was beyond the scope of this research. The lack of access to internal data may restrict the depth of analysis concerning ethical performance (Hidayati, 2011; Hoque et al., 2014). Future studies could benefit from examining internal documents and conducting interviews for a more nuanced understanding.

The ethical implications of community programmes for various stakeholders—including employees, communities, and the environment—are considered, recognising potential trade-offs and whether economic advantages overshadow social and environmental responsibilities. This research connects its analysis to broader ethical discussions surrounding corporate responsibility for sustainable development and the transparency of corporate actions concerning environmental impact. (Code of Conduct, 2025).

This research utilised Coral AI to support an iterative, abductive approach that weaves together patterns with existing theories. These tools help reduce subjective bias in qualitative analysis by providing coding structures and facilitating data triangulation, thereby enhancing the validity of the results. Nevertheless, the researcher remained mindful of AI's limitations, particularly its tendency to overlook subtle nuances, necessitating manual reviews to ensure depth. By incorporating these technologies into academic research, we can better manage complex qualitative data, uncover hidden meanings in organisational discussions, map networks and knowledge flows, and bolster evidence-based understandings of sustainability in multinational corporations. They assist in overcoming traditional qualitative limitations, promoting analyses crucial for advancing knowledge in Education for Sustainable Development and corporate sustainability management (EnglandKennedy, 2008).

# Findings

This research explores community programmes by IKEA and Volvo as platforms for organisational learning and sustainable knowledge creation. Using Actor-Network Theory (ANT) and Communities of Practice (CoP), it examines the interactions of actors and sustainable practices within organisational learning. Findings from a qualitative content analysis of sustainability reports (2022-2024) are organised by research questions and themes, providing analytical insights into the implications of these results. The study connects its findings to ANT, CoP, and Education for Sustainable Development (ESD) using visual aids, such as summary tables, to highlight key relationships. Objective language presents practical outcomes based on practice theory, emphasising the importance of collaboration in enhancing sustainability efforts (Zikargae et al., 2022).

The tables below present the results from content extraction insights from Coral AI's analysis of community programs for sustainable development within IKEA and Volvo's 2022-2024 sustainability reports. To generate these insights, Coral AI employed AI-driven content analysis. This methodology involved identifying key themes, filtering irrelevant information, enhancing content visualisation, and utilising linguistic pattern recognition to support grounded theory development. Thematic coding and qualitative analysis, including word frequency analysis, were integral to this process. This approach aligns with Bengtsson's (2016) framework for content analysis, which is effective for managing large textual datasets and interpreting manifest and latent content.

## IKEA 2022

|                 |                                                                                                                                                                       |
|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Page 40         | Contribute to a fair and equal society by respecting and promoting human rights across the value chain...                                                             |
| Page 41         | Commitments in the Fair & Equal focus area, including tackling inequality, ensuring a just transition to a net-zero and circular economy..                            |
| Page 42 and 43  | Development of training programs on child safeguarding and business and human rights to embed social responsibility throughout operations.                            |
| Pages 44        | Responsible recruitment, health and safety, stable and predictable work, and the development of a Responsible Wage Practices baseline.                                |
| Pages 45        | Engagement with social entrepreneurs and support for social business partnerships that create jobs and positive social impact for vulnerable and marginalized groups. |
| Pages 46 and 47 | Efforts to improve gender balance and inclusivity within IKEA organizations, including unconscious bias training and partnerships to support disability inclusion...  |
| Page 51         | Stakeholder engagement strategy which also includes co-workers, suppliers, customers, and partners.                                                                   |

Table 5: IKEA 2022 Content Analysis, specific pages and overview of the contents

## IKEA 2023

|               |                                                                                                                                                                                     |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Page 57       | Collaboratively to create positive impacts on the environment, livelihoods, and local economies..                                                                                   |
| Page 54       | IKEA Social Entrepreneurship supports people from vulnerable groups worldwide by partnering with social businesses that produce products sold at IKEA stores...                     |
| Page 5 and 54 | Program supports asylum seekers and refugees, having aided nearly 3,000 people from 2019 to 2023..                                                                                  |
| Pages 44      | Participates in inclusive hiring efforts such as the Jobbsprånget internship program in Sweden, which supports academics...                                                         |
| Pages 48      | The company works on human rights and children's rights in its supply chains...                                                                                                     |
| Pages 51      | IKEA collaborates with international organizations such as the International Organization for Migration to improve migrant workers' rights and responsible recruitment practices... |
| Page 52       | People Strategy emphasizes equality, diversity, and inclusion...                                                                                                                    |
| Page 47       | Supports social impact through ethical business practices and engagement in resilient societies...                                                                                  |

Table 6: IKEA 2023 Content Analysis, specific pages and overview of the contents

## IKEA 2024

|            |                                                                                                                                                                                             |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Page 44-45 | IKEA's focus on respecting human rights, protecting vulnerable groups including children, migrant workers, and refugees, and strengthening supplier code of conduct (IWAY) requirements...  |
| Page 52    | IKEA Social Entrepreneurship, which partners with social businesses to support marginalized and vulnerable groups by providing employment opportunities and steady incomes..                |
| Page 55    | IKEA's key stakeholder engagement approach, which includes communities as a primary group...                                                                                                |
| Pages 46   | IKEA's collaboration with UNICEF to enhance children's rights and youth engagement, including family-friendly employment policies and climate resilience solutions involving young people.. |

Table 7: IKEA 2024 Content Analysis, specific pages and overview of the contents

## VOLVO Year 2022

|                       |                                                                                                                        |
|-----------------------|------------------------------------------------------------------------------------------------------------------------|
| Page 67               | Aligning with the Volvo Group's overarching commitment to sustainability....                                           |
| Page 68               | Efforts aim to address skills mismatches, increase employment opportunities, and support societal development...       |
| Page 67               | Programs aimed at addressing labour shortages and promoting diversity and inclusion in the transport industry...       |
| Pages 67, 167 and 168 | Targeted sustainability practices through education, skill development, financial literacy, and diversity promotion... |
| Pages 148-185         | Community-related sustainability around human rights, fair employment, and stakeholder engagement...                   |

Table 8: Volvo 2022 Content Analysis, specific pages and overview of the contents

## VOLVO Year 2023

|                   |                                                                                                                                                                         |
|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Page 191 and 192  | Collaboration with suppliers, many of whom are part of local communities, to drive sustainable practices across the value chain..                                       |
| Page 166 and 167  | Open surveys for employees and dialogues with unions and affected stakeholders, which help inform sustainability strategy and practices across operations...            |
| Page 27           | Collaboration with governments, industries, and communities to foster systemic change and sustainable transport solutions...                                            |
| Pages 29          | Sustainable sourcing and production, which benefits broader community and environmental sustainability.                                                                 |
| Pages 46          | Supporting the transition to renewable energy, which has positive community and environmental impacts...                                                                |
| Pages 181 and 185 | Employee representatives and unions in dialogues and programs to enhance workplace sustainability and well-being, which indirectly supports community sustainability... |

Table 9: Volvo 2023 Content Analysis, specific pages and overview of the contents

## VOLVO Year 2024

|                  |                                                                                                                                                                                                                                                                                                                                                                                           |
|------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Page 177         | Sustainability practices focused on education and vocational skills development to align skills with employment opportunities... Engages directly with community representatives, such as environmental authorities, local government. NGOs, and individuals when expanding industrial operations, ensuring that procedures align with stakeholder expectations and regulatory demands... |
| Page 177 and 178 | Local initiatives for positive community impact, such as education and vocational skills development, as well as risk assessments conducted to prevent adverse effects...                                                                                                                                                                                                                 |
| Page 174         | Engagement with value chain workers and community stakeholders as part of the human rights program.                                                                                                                                                                                                                                                                                       |
| Pages 149        | Stakeholders, including community representatives, to inform sustainability priorities and strategy...                                                                                                                                                                                                                                                                                    |
| Pages 150        | Stakeholders such as employees, value chain workers, customers, business partners, NGOs, and expert organizations, which are integral to implementing the sustainability strategy...                                                                                                                                                                                                      |

Table 10: Volvo 2024 Content Analysis, specific pages and overview of the contents

## Findings Addressing Research Question 1

(RQ1) “How do MNCs in Sweden utilise community programmes to implement sustainability practices across their organisations?”:

The strategic embedding of sustainability within multinational corporations’ community programs represents a critical avenue for operationalising corporate social responsibility (CSR) and advancing sustainable development goals (SDGs). This approach necessitates presenting results in a clear, structured, and evidence-based manner.

### Theme 1: Strategic Embedding of Sustainability through Community Programs

The findings from IKEA and Volvo illustrate distinct yet complementary approaches to this integration, reflecting their organisational contexts and operational priorities. This aligns with literature highlighting the multifaceted nature of corporate sustainability, which necessitates a balance among social equity, environmental stewardship, and economic viability (Carcano, 2013; Maletič et al., 2016).

IKEA: “A Socially Embedded, Community-centric Approach”: IKEA is a prime example of a socially aware, grassroots approach that prioritises social equity, human rights, and inclusion through its community initiatives. This focus is integral to IKEA’s “*People & Planet Positive*” strategy, which aims to create lasting positive impacts in communities, including supply chains and retail markets (IKEA Sustainability Report FY24, p. 44).

Evidence of this commitment is evident through various initiatives. For example, “*IKEA Industry in Europe... engaged in over 40 local activities centred around volunteering,*

*enhancing biodiversity, educational programmes, and circular economy projects"* (IKEA Sustainability Report FY24, p. 44). On a global scale, franchisees organise activities such as *"improving the employability of young people and refugees, promoting second-hand events, and creating spaces that enhance children's wellbeing and learning environments"* (IKEA Sustainability Report FY24, pp. 44-45).

One noteworthy initiative is the *"Skills for Employment"* programme, which supported nearly 3,000 asylum seekers and refugees across 31 countries. (IKEA Sustainability Report FY22, p. 45). Furthermore, IKEA's social entrepreneurship initiatives are impactful: *"By FY24, IKEA Social Entrepreneurship had supported 104 social enterprises across 21 countries, with a focus on circularity, inclusive employment, and renewable materials"* (IKEA Sustainability Report FY24, p. 52). Additionally, IKEA collaborates with organisations like UNICEF *"to incorporate young people's perspectives on climate resilience"* (IKEA Sustainability Report FY24, p. 46).

An analysis of the above, extending the theme, suggests that IKEA strategically utilises community programmes to weave sustainability into its social fabric by directly empowering vulnerable populations and nurturing inclusive local development. This approach goes beyond mere description; it delves into analysing why these initiatives exist and what they signify in the broader context of IKEA's sustainability strategy.

From an Actor-Network Theory (ANT) perspective, IKEA's programmes create diverse networks involving various human actors (such as "global co-workers," "NGOs like UNICEF," "social entrepreneurs," "refugees," and local communities) and non-human actants (such as the "People & Planet Positive strategy," programme frameworks like "Skills for Employment," and partnership agreements) (see Appendix 1, p. 68). These networks are essential for turning IKEA's broad sustainability goals into real social outcomes and localised actions. For instance, social entrepreneurship initiatives bring together social enterprises, including IKEA, and marginalised community members into a network aimed at co-creating sustainable livelihoods and circular solutions. These initiatives concurrently foster Communities of Practice (CoP). For instance, social enterprises partnering with IKEA or refugee communities participating in skills programs can form Communities of Practice (CoPs), where shared knowledge, experiences, and practices related to sustainable business models, social inclusion, and skill

development are co-created and disseminated (Lave & Wenger, 1991). This collective learning is vital for adapting and scaling sustainability efforts.

This community-focused approach embodies the principles of Education for Sustainable Development (ESD). By prioritising participatory methods that empower vulnerable communities (Adams, 2023), providing capacity-building through initiatives like "Skills for Employment," and nurturing skills for sustainable livelihoods and social equity, IKEA's community programmes act as platforms for transformative learning and empowerment, crucial elements of ESD.

Volvo: "A Governance-Driven, Systemic Approach": In contrast to IKEA, Volvo employs a more top-down, governance-driven approach to embedding sustainability through its community programs. This approach emphasises vocational education, stakeholder engagement, and stringent due diligence within its supply chains, aligning with its industrial context.

Evidence of this commitment is Volvo's community initiatives, which *"primarily focus on education and vocational skills development to match skills with employment opportunities, especially in emerging markets"* (Volvo Annual Report 2024, p. 177; Volvo Annual Report 2022, p. 67). The company *"often involve partnerships with local educational institutions and development aid organisations to deliver targeted training programs that match workforce skills with industry demands and future technological shifts"* (Volvo Annual Report 2024, p. 177; Volvo Annual Report 2022, p. 68). For instance, Volvo reports *"initiatives aimed at addressing labour shortages and promoting diversity and inclusion within the transport industry through skills development programs"* (Volvo Annual Report 2022, p. 67). These programs are framed as integral to Volvo's long-term strategy to *"drive prosperity through transport and infrastructure solutions"* (Volvo Annual Report 2023, p. 2; Volvo Group Annual Report 2024, p. 14). Sustainability governance is coordinated through cross-functional forums, including the Product Board, People Board, Environmental Committee, and Human Rights Board. This approach aligns with Andersen and Skjoett-Larsen's (2009) framework for embedding sustainability within complex supply chains through due diligence and stakeholder dialogue.

An analysis of the above reveals that Volvo strategically utilises community programs as a tool for systemic capacity building and the integration of sustainability principles, thereby directly supporting its core business objectives and the industrial ecosystem. The analytical depth here involves understanding why Volvo chooses this particular model and its implications.

In Actor-Network Theory (ANT) terms, Volvo's strategy involves enrolling a network of actors, including *"local educational institutions, development aid organisations, internal governance bodies, employees, suppliers, and local communities"* (see Appendix 10). Non-human actants, such as corporate policies and Codes (e.g., the Volvo Group Code of Conduct and Human Rights Policy), training programs, and strategic documents, play a pivotal role in shaping these collaborations and translating sustainability targets into operational plans and societal benefits.

Communities of Practice are cultivated through Volvo's emphasis on *"open and ongoing dialogue with affected stakeholders"* (Volvo Annual Report 2023, pp. 166–168; Volvo Annual Report 2024, pp. 150, 184), as well as its cross-functional governance forums. These platforms facilitate collective learning, knowledge negotiation regarding industry needs and sustainability challenges, and the co-creation of solutions, thereby aligning actions with local contexts and stakeholder expectations.

From an ESD perspective, Volvo's strong focus on vocational training and skills development directly contributes to Quality Education (SDG 4) and Decent Work and Economic Growth (SDG 8). These programs embody ESD by equipping individuals with practical skills necessary for sustainable livelihoods within the transport and infrastructure sectors, fostering a skilled workforce capable of driving and adapting to sustainable industrial transformations. The incorporation of sustainability into community programs varies between IKEA and Volvo; however, both companies demonstrate that these programs are vital for implementing their sustainability commitments. These insights align with the existing literature, highlighting the multifaceted nature of corporate sustainability, which necessitates a balance among social equity, environmental stewardship, and economic viability (Carcano, 2013; Maletič et al., 2016).

These strategies emphasise building strong networks (ANT) and creating spaces for collective learning and sharing knowledge (CoP). They also serve as platforms for Education for Sustainable Development—whether through direct social empowerment, targeted skills development, or effective stakeholder engagement.

## **Theme 2: Organisational Learning and Stakeholder Collaboration**

IKEA and Volvo’s community programmes are pivotal in fostering organisational learning through dynamic, collaborative knowledge exchange and targeted capacity-building initiatives that involve a wide spectrum of actors, including employees, suppliers, Non-Governmental Organisations (NGOs), and local communities. Stakeholder interactions, meticulously documented in their sustainability reports and analysed using thematic coding facilitated by AI tools like Coral AI, consistently demonstrate a commitment to aligning corporate initiatives with genuine community needs and fostering mutual understanding. For instance, IKEA engages with communities as a primary stakeholder group (see IKEA Sustainability Report 2022, p. 55) to collaboratively address challenges, such as through its social entrepreneurship programmes supporting marginalised groups (IKEA Sustainability Report 2022, p. 52) and partnerships with UNICEF (see IKEA Sustainability Report 2022, p. 46). Similarly, Volvo conducts formal dialogues, open surveys with employees. It engages with unions and affects stakeholders to inform its sustainability strategy (Volvo Sustainability Report 2023, pp. 166-167) and directly with community representatives to ensure alignment with stakeholder expectations and regulatory demands (see Volvo Sustainability Report 2024, p. 177).

Knowledge negotiation across organisational and community boundaries is crucial for this process, with boundary spanners—individuals or entities facilitating this exchange—playing a pivotal role in bridging different groups and fostering robust collaboration (see Appendix 7: IKEA’s Boundary Spanners; see Appendix 15: Volvo knowledge negotiation and boundary spanning). These spanners can be internal, such as IKEA’s co-workers and management teams involved in sustainability training, or external, like IKEA’s aforementioned partnerships with UNICEF and WWF which enable two-way knowledge translation. Volvo’s cross-functional governance bodies also act as internal boundary spanners, coordinating the translation of global goals into local actions. Nevertheless, significant challenges persist in achieving full inclusivity and effective knowledge sharing, particularly concerning marginalised communities and the complexities inherent in global supply chains, indicating areas where governance frameworks

require strengthening. For example, both companies face hurdles such as cultural diversity, decentralised operations, and fragmented communication channels that can impede the seamless flow of knowledge and limit the participation of vulnerable groups in decision-making processes.

These operational dynamics strongly exemplify the core principles of Education for Sustainable Development (ESD), which emphasises transformative, participatory learning processes designed to foster environmental stewardship, social inclusion, and economic viability. The initiatives undertaken by IKEA and Volvo reflect a commitment to value-driven, ethical, and transformative learning, aligning with ESD's call for developing competencies such as critical thinking and participatory decision-making among diverse stakeholders (Trevisan et al., 2024, Bengtsson & Östman, 2014). Furthermore, the integration of Actor-Network Theory (ANT) and Communities of Practice (CoP) frameworks elucidates the complex interplay of actor networks and collective learning processes. ANT helps to map the heterogeneous human and non-human actors (e.g., corporate policies, technological tools, co-workers, community groups) and their roles in translating sustainability goals into action (Latour, 1996) while CoP highlights how shared identities, practices, and social learning within these networks contribute to embedding sustainability as a collective practice (Lave & Wenger, 1991, Wenger, 1998). These frameworks underscore the critical importance of boundary spanners in sustaining knowledge flows and operationalising sustainability effectively within these complex systems.

Both IKEA and Volvo strategically utilise their community programmes as dynamic platforms for organisational learning. IKEA, for example, emphasises collaboration among its coworkers, suppliers, social entrepreneurs (see IKEA Sustainability Report 2022, p. 52), and refugee communities, fostering knowledge sharing through initiatives such as its social entrepreneurship accelerator programmes and partnerships with organisations like UNICEF (see IKEA Sustainability Report 2022, p. 46). Volvo, conversely, supports learning primarily through its structured governance boards, comprehensive stakeholder consultations (see Volvo Sustainability Report 2023, pp. 166-167; see Volvo Sustainability Report 2024, pp. 149, 177), and targeted supply chain engagement, focusing on areas like vocational training and human rights due diligence (see Volvo Sustainability Report 2024, p. 177). Through these distinct but complementary approaches, sustainability is integrated as a core organisational practice rather than a peripheral CSR activity, aligning with the concept of organisational learning as an emergent network effect that enhances adaptive capacities (Inthavong et al., 2023)

This overarching approach resonates strongly with Sterling's (2010) emphasis on participatory and experiential learning methods that enhance organisational adaptability and collective knowledge creation. The prioritisation of social learning, which focuses on actionable measures and collaborative policymaking to address pressing environmental and social challenges, is evident in both companies' strategies (Battistella et al., 2020). However, as previously noted, ongoing challenges related to inclusivity and effective knowledge sharing, especially when engaging with marginalised groups and navigating complex global supply chain partners, highlight a persistent need for more culturally sensitive governance structures and open, transparent communication channels. This finding is consistent with those of Šimek and Sadílek (2022). It highlights the importance of ongoing improvement in stakeholder engagement practices to ensure that all voices are heard and effectively incorporated into sustainability efforts.

## **Findings Addressing Research Question 2**

(RQ2) "How do MNCs in Sweden utilise community programs to address specific Sustainable Development Goals?": This research illustrates how Swedish multinational corporations (MNCs), such as IKEA and Volvo, actively implement community programmes to address and integrate selected Sustainable Development Goals (SDGs) into their corporate practices and local initiatives. This observation aligns with existing literature, which highlights the crucial role of organisational learning and stakeholder engagement in promoting sustainability efforts (Raiden & King, 2021; Maletič et al., 2016; Adams, 2023).

### **Theme 3: Alignment of Community Programmes with SDG**

Both corporations intentionally align their community initiatives with key Sustainable Development Goals (SDGs). Their sustainability reports reveal a shared commitment to SDG 4 (Quality Education), SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), and SDG 10 (Reduced Inequalities) (IKEA Sustainability Report FY22, p. 53; IKEA Sustainability Report FY23, p. 59; IKEA Sustainability Report FY24, p. 57; AB Volvo Annual Report 2022, pp. 19, 165; Volvo Group Annual Report 2024, p. 147, 167). Furthermore, SDG 13 (Climate Action) is reflected in their initiatives, showcasing a comprehensive approach that aligns with the triple bottom line framework, which encompasses social, environmental, and economic dimensions (Elkington, 1997; Carcano, 2013).

Volvo's community programmes, as outlined in their sustainability reports, prominently showcase initiatives that support skills development and promote social inclusion (AB Volvo Annual Report 2022, p. 165; Volvo Group Annual Report 2024, p. 167). While specific partnerships, such as *"Junior Achievement Worldwide,"* are not specified in the example page from the 2024 report, their overall commitment to employee development and equality aligns with efforts aimed at skills development (SDG 4, SDG 8), gender equity (SDG 5), and social inclusion (SDG 10) (Volvo Group Annual Report 2024, p. 167). These initiatives reflect a governance-based approach that involves formal conversations with stakeholders, rigorous due diligence, and collaborations across sectors to integrate sustainability into industrial settings (Volvo Group Annual Report 2024, pp. 149-150, 184), also addressing SDG 9 (Industry, Innovation and Infrastructure) and SDG 12 (Responsible Consumption and Production) (Volvo Group Annual Report 2024, p. 147; AB Volvo Annual Report 2023, p. 167).

On the other hand, IKEA prioritises social entrepreneurship and the inclusion of marginalised groups, as demonstrated by its support for social enterprises (IKEA Sustainability Report FY24, p. 52). Its comprehensive *"People & Planet Positive"* strategy puts into action commitments to fair employment (SDG 8), social equity (SDG 10), and human rights due diligence, including measures for safeguarding children within supply chains (IKEA Sustainability Report FY22, pp. 5, 41, 43; IKEA Sustainability Report FY24, pp. 3, 44, 46, 50). IKEA encourages the sharing of knowledge and the development of skills among coworkers, suppliers, customers, and external partners, such as UNICEF (IKEA Sustainability Report FY24, pp. 44, 46, 55). This approach reinforces collaborative learning that aligns with a wide range of Sustainable Development Goals (SDGs), including SDG 1 (No Poverty), SDG 4, SDG 5, SDG 8, SDG 10, SDG 12, SDG 13, and SDG 17 (Partnerships for the Goals) (IKEA Sustainability Report FY24, pp. 44-57).

Even though these clear connections to the Sustainable Development Goals (SDGs) and the adoption of impact measurement frameworks are outlined in their sustainability reports (such as IKEA Sustainability Report FY22, p. 3, 25; IKEA Sustainability Report FY23, p. 29; IKEA Sustainability Report FY24, p. 6, 12, 18; Volvo Group Annual Report 2024, pp. 149, 184), the research highlights some challenges regarding transparency and how long-term effects are assessed. For example, IKEA acknowledges the difficulties it faces in consistently measuring

and tracking certain impacts throughout its operations (see IKEA Sustainability Report FY22, p. 25; also IKEA Sustainability Report FY24, p. 6). Similarly, Volvo notes that its processes for due diligence and impact assessment are still evolving (see Volvo Group Annual Report 2024, pp. 149, 184). These shortcomings limit our overall understanding and accountability of programme effectiveness, mirroring criticisms of disjointed corporate sustainability measurement practices (Bonilla-Santiago, 2019; Kopnina & Meijers, 2014) and highlighting the strategic nature of corporate reports, which may tend to present an overly idealised perspective.

#### **Theme 4: Organisational Learning and Corporate Strategies and Implications**

The integration of the Sustainable Development Goals (SDGs) into community programmes reflects the central tenets of Education for Sustainable Development (ESD). This approach champions value-driven, ethical, and transformative learning processes that aim to nurture the skills necessary to tackle complex sustainability challenges. Both IKEA and Volvo embody these principles by fostering collaborative knowledge sharing and capacity building among a wide range of stakeholders, including employees, suppliers, non-governmental organisations (NGOs), local communities, and, most importantly, vulnerable populations (see IKEA Sustainability Report FY24, p. 55; also Volvo Group Annual Report 2024, pp. 150, 184). This aligns with the views of Berglund & Gericke (2021) and Trevisan et al. (2024), who emphasise that ESD promotes participatory, reflective, and experiential learning to embed sustainability within institutional cultures. In this context, organisational learning is a continuous and evolving journey, where mapping actor-networks can unlock potential and generate momentum for change, as suggested by Boelens & Coppens (2015).

Actor-Network Theory (ANT) offers a valuable framework for understanding the intricate networks of both human and non-human participants collaborating to create sustainable practices within these organisations. IKEA's vast multi-stakeholder networks—comprising its 216,000 colleagues (see IKEA Sustainability Report FY24, p. 55), suppliers, social entrepreneurs (see IKEA Sustainability Report FY24, p. 52), and international organisations such as UNICEF and WWF (see IKEA Sustainability Report FY24, p. 55)—enable important boundary spanning and power negotiations that maintain community impact while turning lofty sustainability aspirations into tangible actions. These networks are vital for overseeing sourcing, manufacturing, and promoting fairness, diversity, and inclusion (ED&I) (see IKEA

Sustainability Report FY24, p. 50). Meanwhile, Volvo's governance-centric networks involve employees, over 50,000 suppliers (see AB Volvo Annual Report 2022, p. 178), government bodies, and NGOs through structured discussions, stakeholder consultations, and rigorous due diligence processes (see Volvo Group Annual Report 2024, pp. 149-150, 184). This approach embeds sustainability throughout its value chain and operational domains. It illustrates the dynamic interaction among actors, power relations, and governance systems that are crucial for effectively putting sustainability into practice, as emphasised by Latour (1996), Callon (1986), and Ritala et al. (2018).

Complementing ANT and Communities of Practice (CoP) theories elucidate the micro-level social learning, shared identity formation, and collective meaning-making underpinning organisational learning within these community programmes. This fosters normative sustainability cultures that transcend transactional corporate social responsibility (CSR) activities, embedding sustainability as a core organisational value, aligning with Wenger's (1998) framework and Sterling's (2010) call for participatory and experiential learning in sustainability education. Both companies utilise these CoPs to facilitate knowledge negotiation across boundaries, with boundary spanners playing a pivotal role.

IKEA adopts a socially driven, grassroots approach that strongly emphasises social equity, human rights, inclusion, and the empowerment of marginalised communities through social entrepreneurship and workforce development initiatives. For instance, in FY24, IKEA Social Entrepreneurship worked with 11 social enterprises, providing employment for 10,000 individuals from marginalised backgrounds, and supported 104 social enterprises globally (see IKEA Sustainability Report FY24, p. 52). By embedding rigorous human rights due diligence and child safeguarding policies into its supply chains (IWAY standards) (see IKEA Sustainability Report FY22, pp. 5, 41, 43, 48-49; and IKEA Sustainability Report FY24, p. 3), along with partnerships with organisations like UNICEF and the International Organisation for Migration (IOM) (see IKEA Sustainability Report FY24, pp. 44, 46, 55), IKEA transforms ambitious sustainability ideals into concrete protective and inclusive actions. This approach resonates with Adams's (2023) observation that sustainability transitions necessitate participatory methods that empower vulnerable communities.

In contrast, Volvo adopts a governance-driven and holistic approach that emphasises education and skills development, focusing on the growth and competency building of its employees (see AB Volvo Annual Report 2022, p. 165; Volvo Group Annual Report 2024, p. 167). The company actively collaborates with stakeholders to address the socio-economic challenges often faced in industrial sectors. Its targeted initiatives highlight the importance of gender diversity (see AB Volvo Annual Report 2022, p. 166), aim to resolve labour market mismatches, and encourage responsible supply chain management through thorough due diligence and open conversations with stakeholders (see Volvo Group Annual Report 2024, pp. 149-150). These initiatives align closely with several Sustainable Development Goals (SDGs), such as Quality Education (SDG 4), Gender Equality (SDG 5), Decent Work and Economic Growth (SDG 8), Industry, Innovation and Infrastructure (SDG 9), Responsible Consumption and Production (SDG 12), and Climate Action (SDG 13) (AB Volvo Annual Report 2022, pp. 19, 165; AB Volvo Annual Report 2023, p. 167). Additionally, Volvo's advocacy for public policy (Volvo Group Annual Report 2024, p. 147) and its dedication to low-carbon technologies exemplify a thoughtful blend of environmental responsibility and social objectives. This strategy is further contextualised within socio-technical systems and global supply chain governance, as explored by scholars such as Jönsson (1982) and Andersen and Skjoett-Larsen (2009).

Together, these differing yet complementary strategies illustrate various paths towards making sustainability a reality through community engagement. They emphasise the essential role of organisational learning and collaborative governance in transforming the global aspirations of the Sustainable Development Goals (SDGs) into local, sector-specific, and actionable initiatives. Both companies regard sustainability as a shared responsibility and a vibrant platform for organisational learning (see IKEA Sustainability Report FY22, p. 3; AB Volvo Annual Report 2022, pp. 6-9), which is crucial for achieving what Carcano (2013) describes as a balance among environmental stewardship, social responsibility, and economic viability. However, challenges remain in ensuring complete inclusivity and transparency, as well as addressing emerging issues. This highlights the complexities Kopnina & Meijers (2014) identified concerning the diverse SDGs.

Addressing Education for Sustainable Development (ESD) principles through the synthesis of organisational learning theories, Actor-Network Theory (ANT), and Communities of Practice (CoP): Expanding on the theoretical foundations, Inthavong et al. (2023) redefine organisational learning as an emergent network effect anchored in Actor-Network Theory (ANT) and Communities of Practice (CoP) frameworks. They highlight the importance of established interactions in shaping adaptive capacities. This approach is particularly relevant as higher education institutions increasingly incorporate sustainability practices in response to growing environmental challenges. Supporting this perspective, Biltagy (2015) and Biancardi et al. (2023) describe sustainability education as a transformative and participatory process that aligns behaviours with the acquisition of knowledge.

Inthavong et al. further examine how organisational learning sparks innovation and sustainable performance by facilitating the dynamic exchange of goods, services, and information within organisational networks. Battistella et al. (2020), drawing on Edward's integral learning cycle, identify vital characteristics of effective organisational learning, such as openness to innovation, collaborative policymaking, experimentation, and sharing information. Their findings suggest that sustainable organisations prioritise social learning over reflective learning, focusing on practical solutions to environmental and social challenges. This viewpoint aligns with Sterling's (2010) call for cooperative knowledge creation through experiential learning, particularly in contexts marked by uncertainty and complexity, thus emphasising adaptability over fixed outcomes.

This learning paradigm fosters innovation and strengthens the connection between organisational learning and firm performance. Hermelingmeier and Wirth (2021) further underscore how organisations acquire, disseminate, and apply knowledge to adapt strategically, enhance operational efficiency, and promote sustainable practices. Implementing such strategies requires management approaches that encourage ongoing adaptability and learning, ultimately advancing the integration of sustainability's economic, environmental, and social dimensions. Extending these insights, Trevisan et al. (2024) explore transformative organisational learning within higher education, emphasising the need to embed sustainability across educational, research, outreach, and governance functions. They argue that institutions must go beyond simply adopting sustainable practices by empowering students as proactive agents of change, thereby reinforcing the foundational role of education in advancing sustainability agendas.

## **Comparative Findings on IKEA's and Volvo's Community Programs Leverage**

The research highlights the distinct yet complementary approaches of IKEA and Volvo in leveraging community sustainability programs.

### **Core Strategic Approach**

IKEA employs a "socially embedded, community-centric approach" that is grassroots-oriented. This strategy prioritises social equity, human rights, and inclusion, directly empowering vulnerable populations and fostering inclusive local development. In contrast, Volvo utilises a "governance-driven, systemic approach" that is more top-down. This approach emphasises vocational education, stakeholder engagement, and stringent due diligence within its supply chains, aligning with its industrial context and core business objectives.

### **Focus of Community Initiatives**

IKEA's initiatives are deeply integrated with its "People & Planet Positive" strategy. These initiatives focus on "Skills for Employment" programs for refugees, supporting social enterprises, and collaborating with NGOs like UNICEF to address social issues and climate resilience. Their efforts aim to create lasting positive impacts in communities, including their supply chains and retail markets. Volvo's community programs, as stated in the document, "primarily focus on education and vocational skills development" to match skills with employment opportunities, particularly in emerging markets. These programs often involve partnerships with local educational institutions to address labour shortages and promote diversity within the transport industry.

### **Organisational Learning and Stakeholder Engagement**

IKEA promotes organisational learning through collaboration with a diverse range of stakeholders, including colleagues, NGOs such as UNICEF, social entrepreneurs, refugees, and local communities. Knowledge sharing is encouraged through initiatives like social entrepreneurship accelerator programmes. In contrast, Volvo supports learning primarily through structured governance boards, comprehensive stakeholder consultations, and targeted engagement within its supply chain. Its cross-functional governance forums serve as internal boundary spanners, bridging different areas of expertise.

### **Application of Theoretical Frameworks (ANT, CoP, ESD)**

Both companies' programmes create networks, as explained by Actor-Network Theory (ANT), involving a variety of human and non-human actors to translate sustainability goals into tangible actions. IKEA's networks are notable for their grassroots involvement with social enterprises and marginalised communities. Volvo's networks, however, tend to be more structured, incorporating educational institutions, internal governance bodies, and suppliers. Both organisations cultivate Communities of Practice (CoP), where knowledge and practices related to sustainability are collaboratively developed and shared. IKEA's CoPs stem from social enterprises and skills programmes, while Volvo's CoPs flourish through stakeholder dialogues and cross-functional forums. Moreover, both approaches reflect the principles of Education for Sustainable Development (ESD) by empowering communities, as demonstrated by IKEA, or equipping individuals with skills for sustainable livelihoods, as seen in Volvo's initiatives.

Both companies align their community initiatives with important Sustainable Development Goals (SDGs). Commonly, they focus on SDG 4 (Quality Education), SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), and SDG 10 (Reduced Inequalities), with SDG 13 (Climate Action) often serving as an overarching theme. IKEA's programmes showcase a broad commitment, also highlighting SDG 1 (No Poverty), SDG 12 (Responsible Consumption and Production), and SDG 17 (Partnerships for the Goals) through its efforts in social entrepreneurship and inclusion. Similarly, Volvo's initiatives address SDG 9 (Industry, Innovation and Infrastructure) and SDG 12, emphasising industrial development and a governance-based approach.

Actor-Network Theory (ANT) aids in understanding how these MNCs forge diverse networks of human and non-human actors (e.g., strategies, policies, programme frameworks) that are crucial for turning broad sustainability goals into concrete social outcomes and local actions. Communities of Practice (CoP) are fostered through these programmes, where shared knowledge, experiences, and practices related to sustainability are co-created, circulated, and embedded as a collective routine. Principles of Education for Sustainable Development (ESD) are evident as these programmes serve as platforms for transformative learning, empowerment, capacity-building, and developing skills for sustainable livelihoods and social equality.

### **Strategic Embedding of Sustainability**

Companies like IKEA and Volvo thoughtfully integrate community programmes as a crucial way to bring corporate social responsibility (CSR) to life, advance the Sustainable Development Goals (SDGs), and weave sustainability thoroughly into their organisational culture and core business objectives, rather than viewing them as side activities. The approaches differ: IKEA's strategy is described as socially embedded and community-focused, while Volvo's is governance-driven and systemic. Nevertheless, both illustrate that these programmes are essential for fulfilling sustainability commitments.

### **Organisational Learning and Stakeholder Collaboration**

Community programmes play a central role in nurturing organisational learning through vibrant, collaborative exchanges of knowledge and capacity-building activities that involve a wide range of stakeholders, including employees, suppliers, NGOs, and local communities. The negotiation of knowledge across organisational and community lines, facilitated by "boundary spanners", is vital for ensuring corporate initiatives align with community needs and encourage mutual understanding. This process exemplifies Education for Sustainable Development (ESD), which emphasises transformative, participatory learning.

### **Alignment with Sustainable Development Goals (SDGs)**

MNCs actively align their community initiatives with key SDGs, showcasing their commitment to a holistic approach that often encompasses SDG 4 (Quality Education), SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), SDG 10 (Reduced Inequalities), and SDG 13 (Climate Action). IKEA's programmes also clearly connect to SDGs 1, 12, and 17, while Volvo's initiatives target SDGs 9 and 12.

### **Persistent Challenges**

Despite their strategic endeavours, challenges persist in achieving full inclusivity and effective knowledge sharing, particularly regarding marginalized communities and the complexities of global supply chains. Transparency and understanding the long-term impacts of community programmes also pose difficulties, with companies recognising evolving processes for due diligence and impact assessment. This, as the documentation suggests, can hinder understanding and accountability concerning programme efficacy.

## Discussion

The findings show that while IKEA and Volvo adopt different strategic focuses in their community engagement, with IKEA placing greater emphasis on grassroots initiatives and social equity, while Volvo is more governance-driven and skills-oriented, both companies utilise these programmes to learn, adapt, and contribute to the Sustainable Development Goals (SDGs). However, the journey towards fully embedded sustainability is fraught with challenges related to knowledge sharing, genuine inclusivity, systemic power imbalances, and the complexities of measuring and transparently reporting long-term impacts across vast global operations. Addressing these challenges requires ongoing reflection, a commitment to participatory governance structures, and a willingness to engage with the deeper, often political and cultural aspects of sustainability transitions. The findings highlight that community programmes are more than mere philanthropic efforts; they serve as dynamic learning environments and essential testing grounds for the sincerity and effectiveness of corporate sustainability commitments in a world that demands greater accountability and tangible progress towards a sustainable future.

Operationalising sustainability and strategic community programmes, as well as organisational learning, the findings show that for both IKEA and Volvo, community programmes are not just an add-on to corporate social responsibility (CSR) activities. Instead, they are increasingly seen as crucial tools for embedding sustainability into their core operations and promoting organisational learning. This perspective aligns with the views of Carcano (2013) and Maletič et al. (2016), who highlight the importance of incorporating sustainability into the very fabric of organisations.

However, while both multinational corporations (MNCs) share similar goals, their operational priorities differ significantly. IKEA takes a "socially embedded, community-focused approach," which emphasises social equity, human rights, and inclusion. This is evident in its initiatives centred around social entrepreneurship and support for vulnerable groups, such as refugees, often in collaboration with organisations like UNICEF. This grassroots focus is at the heart of its "People & Planet Positive" strategy.

In contrast, Volvo adopts a governance-driven, systemic approach, focusing on vocational education, supply chain sustainability, and structured stakeholder dialogues. This is illustrated by its skills development programmes and initiatives like 'Iron Women'.

These unique community programmes serve as vital spaces for organisational learning, encouraging the co-creation and sharing of knowledge among a variety of stakeholders, including employees, suppliers, NGOs, and local communities. This aligns with research that underscores the importance of organisational learning in adapting to complex sustainability challenges and driving innovation. The focus on participatory and experiential learning methods seen in both companies' strategies is designed to boost adaptive capacities and collective knowledge creation, reflecting Sterling's insights. Moreover, the emphasis on social learning—centred around actionable measures and collaborative policymaking to tackle urgent environmental and social issues—is clear and resonates with findings on effective characteristics of organisational learning in sustainable organisations.

The interplay of actors, networks, and practice, the theoretical frameworks of Actor-Network Theory (ANT) and Communities of Practice (CoP) offer valuable tools for exploring the complex processes through which IKEA and Volvo translate their sustainability ambitions into real-world actions through their community programmes. The findings reveal that both multinational corporations cultivate Communities of Practice (CoP), though they do so using different approaches. These CoPs, as conceptualised by Lave and Wenger (1991) and Wenger (1998), are environments where shared identities, practices, and social learning play a key role in embedding sustainability as a collective endeavour. IKEA's CoPs develop organically from its social enterprise partnerships and skills programmes involving refugees and local communities, where collaborative problem-solving and knowledge sharing are integral. On the other hand, Volvo's CoPs are nurtured through more structured means such as stakeholder dialogues, cross-functional governance forums, and targeted engagement within its supply chain. In both cases, these CoPs are essential for internalising and practically applying sustainability knowledge.

Actor-Network Theory (ANT), as articulated by Latour (1996) and Callon (1986), sheds light on how sustainability initiatives are shaped through the mobilisation and alignment of diverse networks of human and non-human actors. These actors encompass corporate policies, sustainability reports (as non-human actants), technological tools, colleagues, community

groups, NGOs, and government bodies. The findings indicate that both IKEA and Volvo participate in intricate "translation" processes, where global sustainability goals are interpreted and tailored into context-specific actions within their community programmes. For instance, IKEA's partnerships with UNICEF involve bringing together various actors to achieve shared aims related to children's rights. Similarly, Volvo's collaboration with educational institutions and suppliers for vocational training fosters actor-networks that enhance skills and promote supply chain sustainability. A key aspect highlighted by both theories and evident in the findings is the importance of boundary spanning. Individuals and formal partnerships, such as the collaboration between IKEA and UNICEF, act as boundary spanners, helping to negotiate and facilitate the exchange of knowledge across organisational, sectoral, and cultural boundaries. Volvo's cross-functional governance forums also fulfil this role internally. Effective boundary spanning is vital for tackling the "fragmented communication channels" that have been recognised as a challenge and for fostering the collaborative learning that is essential to both Communities of Practice (CoP) and the successful engagement of actors within Actor-Network Theory (ANT) networks.

Advancing sustainable development goals through ESD principles, the community programmes of IKEA and Volvo not only facilitate organisational learning but also embody essential principles of Education for Sustainable Development (ESD). According to Trevisan et al. (2024) and Bengtsson & Östman (2014), ESD encourages transformative and participatory learning processes that foster critical thinking, ethical responsibility, systems thinking, and participatory decision-making among various stakeholders. The findings highlight that IKEA's initiatives prioritise social equity and empower vulnerable groups. At the same time, Volvo's focus on vocational training and stakeholder dialogues serve as informal educational spaces that cultivate these essential skills. These programmes aim to empower individuals and communities, aligning with ESD's call to develop skills for sustainable livelihoods and social justice.

This ESD-informed approach is vital for multinational corporations (MNCs) in their pursuit of the Sustainable Development Goals (SDGs). The findings reveal a strategic connection between community initiatives and key Sustainable Development Goals (SDGs), particularly SDG 4 (Quality Education), SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), and SDG 10 (Reduced Inequalities). Additionally, SDG 13 (Climate Action) emerges as a

recurring theme. For instance, IKEA links its programmes to SDGs 1 (No Poverty), 12 (Responsible Consumption and Production), and 17 (Partnerships for the Goals). At the same time, Volvo centres its efforts on SDGs 9 (Industry, Innovation and Infrastructure) and 12. This focused alignment indicates a dedication to a comprehensive, triple bottom line framework (Elkington, 1997), which balances social, environmental, and economic aspects, as noted by Carcano (2013). Overall, these initiatives significantly advance the global agenda, as highlighted by Montiel et al. (2021).

Despite these strategic efforts, the research highlights ongoing challenges in bringing sustainability to life, reflecting the complexities noted in the wider literature. Barriers to sharing knowledge are significant: cultural diversity, decentralised operations—especially in IKEA’s franchise model—fragmented communication, and the vast scale of global supply chains. These challenges can obstruct the smooth flow of knowledge and limit the effectiveness of sustainability initiatives, a concern also raised by Jonsson and Kalling (2021) in their study of IKEA. Incorporating marginalised groups into decision-making processes presents a significant challenge. While both companies engage with vulnerable communities, it is vital to ensure that these groups have an active role and voice, rather than simply receiving aid without involvement. This approach echoes the worries Kopnina and Meijers (2014) expressed regarding the lack of a coherent and genuinely inclusive vision for sustainability. It aligns with calls for deeper stakeholder engagement (Dushkova & Ivlieva, 2024; Hermann & Bossle, 2019). Smith (2003) highlights the issue of power imbalances, noting that smaller or less powerful actors often struggle to have their needs adequately addressed in initiatives led by corporations.

Furthermore, assessing the clarity and long-term effects of community programmes can be quite challenging. While sustainability reports are crucial communication tools, their strategic focus may result in an overemphasis on positive outcomes, which could unintentionally obscure significant challenges or negative consequences. The ongoing struggle to translate ambitious corporate standards into consistent daily practices, as highlighted by Andersen and Skjoett-Larsen (2009), remains pertinent today. This issue is further complicated by market pressures and the expectations of "conscious consumers" (Bhardwaj & Fairhurst, 2010), which often drive companies towards actions that are visible and easily reported but may not necessarily lead to genuine systemic change (Christmann & Taylor, 2018).

While the environmental aspect may not be the main focus of the community programmes we looked at, it remains an ever-present backdrop, as Laine (2011, p. 59) highlights. Both companies are dedicated to tackling environmentally Sustainable Development Goals (SDGs), and their overarching sustainability strategies reflect a genuine commitment to environmental issues. For instance, IKEA is working on initiatives to promote a circular economy, while Volvo is making strides to cut down on emissions. Nonetheless, there's potential for a more profound integration of these environmental concerns with social programmes, along with increased engagement with communities on environmental stewardship.

The discussion shed light on the significant obstacles to sharing knowledge within these multinational corporations (MNCs), including cultural diversity, decentralised operations, and the complexities of global supply chains (Jonsson & Kalling, 2021). These challenges, can hinder the seamless exchange of sustainability-related knowledge, limiting the effectiveness of various initiatives. However, community programmes have the potential to serve as valuable learning platforms, as suggested by the Community of Practice (CoP) framework. For instance, Volvo struggles with direct communication across its supplier network, whilst IKEA faces issues with coherent alignment within its franchise system.

To create a more supportive environment for organisational learning, it is recommended that companies formalise and support boundary spanner roles. These individuals or entities, essential for bridging divides according to Wenger's (1998) Community of Practice framework and Latour's (1996) Actor-Network Theory, can foster collaboration and knowledge sharing. Drawing on insights from behavioural science, as suggested by Zacher et al. (2022), can further help in nurturing the cultural and ethical changes needed for sustainable practices. It is crucial to address organisational silos and build a culture of openness and trust, supported by effective whistleblowing mechanisms, to enhance collective learning and adaptive capacity.

Weaving theory, practice, and challenges on the integrated application of ESD, ANT, and CoP provides a strong analytical framework for understanding how multinational corporations (MNCs) like IKEA and Volvo navigate the intricate landscape of sustainability. Community programmes emerge as vital connections where global sustainability ambitions are translated into local realities, nurturing organisational learning and fostering collaboration among multiple stakeholders. ANT highlights the socio-material networks and power dynamics involved in mobilising resources and people, while CoP sheds light on the social learning processes and

shared practices that cultivate a culture of sustainability. ESD principles underpin these efforts by emphasising transformative learning, empowerment, and the development of competencies essential for tackling complex sustainability challenges.

## Conclusions

The findings of this research make a substantive contribution to the ongoing discourse on corporate sustainability by elucidating how multinational corporations, such as IKEA and Volvo, operationalise sustainability through community programs, thereby advancing organisational learning and contributing to the Sustainable Development Goals (SDGs). Building upon previous research that underscores the multifaceted nature of sustainability—encompassing environmental stewardship, social inclusion, and economic viability—this thesis integrates theoretical perspectives from Education for Sustainable Development (ESD), Actor-Network Theory (ANT), and Communities of Practice (CoP) to offer a nuanced understanding of the mechanisms through which sustainability is embedded within corporate strategies and practices.

Consistent with Carcano's (2013) and Maletič et al.'s (2016) emphasis on the strategic integration of sustainability within organisations, the analysis reveals that IKEA and Volvo leverage community programs not merely as peripheral CSR activities but as dynamic platforms for collaborative learning, stakeholder engagement, and sustainability innovation. This aligns with Bossle and Hermann (2019) argument that community programs can catalyse social inclusion and entrepreneurial sustainability education, extending their impact beyond traditional boundaries. The emphasis on knowledge co-creation and boundary spanning observed in this study supports the theoretical assertions of CoP, highlighting the role of shared identities and practices in fostering organisational change. Moreover, applying ANT allowed for a detailed mapping of the complex networks of actors—both human and non-human—that influence sustainability initiatives, reaffirming Latour's (1996) contention regarding the distributed agency within organisational networks. This approach illuminated power dynamics and translation processes essential for understanding how sustainability goals are negotiated and mobilised across diverse stakeholders, thus addressing gaps identified in previous studies concerning inclusivity and knowledge-sharing barriers.

The study also complements and extends the existing literature on ESD by demonstrating how sustainability education principles underpin corporate community engagement, fostering transformative learning that advances environmental, social, and economic objectives simultaneously. This integration underscores the pivotal role of education and organisational learning in cultivating sustainable corporate cultures, as advocated by Bengtsson and Östman (2014) and Trevisan et al. (2024). Importantly, this study addresses the critique that corporate sustainability efforts often prioritise economic outcomes at the expense of environmental and social dimensions (Maletič et al., 2016; Adams, 2023) by evidencing a more balanced approach that aligns with the triple bottom line framework. The findings reveal how IKEA and Volvo strategically align their initiatives with specific SDGs—such as quality education (SDG 4), gender equality (SDG 5), decent work (SDG 8), and reduced inequalities (SDG 10)—thereby contributing to a more inclusive and equitable model of corporate sustainability. The previous analysis of IKEA and Volvo's sustainability reports (2022-2024) has highlighted how these multinational companies implement sustainability through community initiatives. This has uncovered both admirable strategies and notable areas for improvement. Building on the findings, discussions, identified limitations, and theoretical implications, this section provides a closer examination of identified gaps and suggests practical strategies. These are vital for IKEA, Volvo, and similar multinational companies to integrate sustainability better, encourage genuine organisational learning, and make more meaningful contributions to the Sustainable Development Goals (SDGs).

Sharing knowledge across intricate global supply chains, decentralised operations (especially IKEA's franchise model), and varied cultural contexts continues to pose a significant challenge. Organisational silos, broken communication channels, and cultural diversity obstruct the smooth flow and transfer of knowledge. Jonsson and Kalling (2021) also note this challenge about IKEA. These obstacles hinder collaborative learning, and the adaptive management needed for effective sustainability implementation. Moreover, the sustainability goals of both companies reflect a lack of integration of pressing emerging issues, such as digital ethics, comprehensive biodiversity conservation strategies, and proactive measures for climate resilience, particularly regarding vulnerable communities. This situation resonates with Adams' (2023) call for a broader approach to corporate responsibility to tackle these evolving systemic risks.

Tackling these complex challenges highlights several new avenues for growth. There is a clear need to formalise and support boundary spanner roles—individuals or groups that are essential for bridging divides across organisations, sectors, and communities. This will help to foster collaboration, negotiate knowledge, and spark innovation. This approach resonates with the foundational concepts of Actor-Network Theory (ANT) (Latour, 1996) and Communities of Practice (CoP) (Wenger, 1998), both of which stress the significance of networked learning and shared practices. Encouraging collaboration across industries can also fuel systemic innovation that goes beyond the efforts of any single corporation. Furthermore, incorporating insights from behavioural science, as recommended by Zacher et al. (2022), can aid in fostering the necessary cultural and ethical changes within corporate environments, promoting sustainable habits and decision-making. While acting as vibrant platforms for knowledge sharing and capacity building, community programmes require enhanced mechanisms to address these internal and external challenges, thereby effectively supporting sustainable innovation and adaptive management.

## **Future Research Directions**

In practical terms, the findings highlight the essential role of community programmes not just as add-ons to corporate social responsibility (CSR), but as key elements in embedding sustainability within the cultures and core strategies of businesses. These programmes serve as platforms for promoting environmental care, social inclusion, and economic sustainability, aligning with the triple bottom line framework (Elkington, 1997; Carcano, 2013). The research emphasises the need for ongoing adaptability, genuinely inclusive governance structures that go beyond superficial engagement, as noted by Smaliukienė (2007), and transparent impact measurement to enhance accountability and credibility. The different approaches taken by IKEA (which focuses on social embedding and community engagement) and Volvo (which is governance-driven and systemic) illustrate varied yet complementary pathways for implementing Sustainable Development Goals (SDGs) through organisational learning and collaboration with stakeholders.

Although both companies are making strides towards a more balanced approach to sustainability, they continually struggle to achieve true inclusivity, maintain clear transparency regarding their impact, and comprehensively tackle emerging sustainability challenges. As such, future research and corporate practices should focus on improving inclusive governance

mechanisms that genuinely amplify the voices of marginalised stakeholders. Additionally, there is a need to develop and implement thorough and transparent impact assessment methods that extend beyond mere KPIs and promote meaningful cross-sector collaboration. These endeavours are essential to unlock the full transformative potential of corporate sustainability and contribute meaningfully to global sustainable development goals, surpassing the shortcomings of current practices highlighted by Maletič et al. (2016) and Adams (2023).

## **Recommendations**

The identified gaps in sustainability within the supply chain, especially regarding human rights and labour standards, have been highlighted in the research. While Volvo demonstrates a strong commitment to human rights due diligence, IKEA's reporting lacks the same level of detail, which raises concerns about potential discrepancies between its corporate policies and actual practices. This situation highlights the broader challenge of effectively translating corporate standards into consistent practices across extensive supply chains, as noted by Andersen and Skjoett-Larsen (2009). To tackle this issue, companies must improve transparency and engage more actively throughout their extensive supply chains to better monitor and support vulnerable workers. Aligning supply chain initiatives with established human rights standards and due diligence practices is essential for bolstering Sustainable Development Goal 8 (Decent Work) and Sustainable Development Goal 10 (Reduced Inequalities).

For further developing community engagement in deepening stakeholder inclusion and empowering marginalised communities, although both corporations work with vulnerable communities, the analysis and discussions highlighted a pressing need for more genuine inclusion of marginalised groups in governance and decision-making processes. This reflects concerns regarding power imbalances and emphasises the importance of engagement that goes beyond mere tokenism, aiming to empower these groups genuinely.

By collectively addressing key areas such as improving impact measurement, encouraging knowledge sharing, engaging stakeholders more deeply, strengthening supply chain integrity, tackling emerging challenges, and fostering collaboration, companies like IKEA and Volvo, along with other multinational corporations, can significantly enhance the authenticity and effectiveness of their sustainability initiatives. This proactive involvement is essential for

turning corporate sustainability commitments into real, positive outcomes, and for making substantial contributions to global sustainable development efforts.

In enhancing transparency, accountability, and social impact measurement, A key concern arising from the analysis, which reflects the limitations of depending on corporate self-reporting, is the lack of adequate measurement and transparency regarding social impact. While both IKEA and Volvo employ key performance indicators (KPIs), the findings pointed out difficulties in consistently measuring long-term effects. This often leads to qualitative and narrative disclosures that do not provide strong, standardised metrics for assessing enduring social and environmental outcomes, a challenge also mentioned in the discussion. This shortcoming may risk eroding stakeholder trust and accountability in corporate sustainability claims. To address this issue, multinational companies (MNCs) must go beyond focusing solely on key performance indicators (KPIs) to develop more comprehensive social performance indicators and transparent reporting methods. It is vital to carry out thorough, long-term impact assessments, ideally involving independent evaluations of community programmes. This approach resonates with the demand for increased accountability (Bhardwaj & Fairhurst, 2010; Christmann & Taylor, 2018) and aids the adaptive governance and continuous improvement essential for genuine contributions to the Sustainable Development Goals (SDGs) (Montiel et al., 2021; Adama, 2020; Kopnina & Meijers, 2014). Additionally, it is crucial to ensure that sustainability reporting strikes a balance between aspirational language and concrete, measurable outcomes to maintain credibility and diminish the scepticism expressed by Smith (2003), while also aligning with Andersen and Skjoett-Larsen's (2009,) focus on putting corporate standards into action.

In proactively addressing emerging sustainability issues and fostering resilience, the sustainability frameworks of IKEA and Volvo have demonstrated a limited integration of critical global challenges, such as digital ethics, innovations in the circular economy, biodiversity conservation, and climate adaptation, particularly concerning vulnerable communities. This concern was also underscored in discussions regarding the need for a more profound integration of environmental issues with social programmes.

## **Recommendations for ESD practice**

To improve Education for Sustainable Development (ESD) practices, we need a more interconnected approach. This means extending community engagement beyond immediate value chains to include a wider range of societal groups. It's vital that we ensure marginalised communities actively participate in sustainability-related decisions, rather than treating them merely as passive recipients. As Adams (2023) and Bonilla-Santiago (2019) argue, such participatory approaches enhance social legitimacy and are in harmony with the principles of social equity that underpin ESD.

While education is a key enabler of sustainable development by empowering individuals to make informed choices and embrace sustainable lifestyles, we must recognise potential issues as well. A top-down approach to education can unintentionally stifle critical thinking and alternative perspectives. Additionally, a narrow focus on education for behavioural change can overlook the structural factors that shape people's choices. It's crucial to examine whose knowledge is prioritised and shared.

To tackle emerging challenges, multinational corporations (MNCs) ought to fortify their sustainability frameworks. This proactive strategy is essential for managing systemic risks and maintaining corporate legitimacy. By prioritising climate adaptation and resilience initiatives within community programmes—especially for vulnerable populations—we align with the lifelong learning and empowerment principles of ESD.

We can ignite systemic change through enhanced collaboration. Companies like IKEA and Volvo stress the importance of internal organisational learning and community engagement, but they show limited participation in broader cross-sector collaborations. Theoretical frameworks such as Actor-Network Theory (ANT) and Communities of Practice (CoP) shed light on how collaboration among various stakeholders can boost sustainability initiatives and effectively tackle systemic challenges. As Bengtsson & Östman (2014) and Trevisan et al. (2024) observe, combining ESD, ANT, and CoP offers a holistic view of the complexities involved in implementing sustainability. This perspective illustrates how organisational learning, and networks transform global goals into local initiatives, enriching academic discussions by linking ESD with actor-networks, translation, collective learning, and shared knowledge, all rooted in real-world corporate practices.

To foster better inter-organisational cooperation and support knowledge sharing, it is advisable to support and institutionalise boundary spanners. These individuals can play a vital role in facilitating knowledge exchange and collaboration, thus driving innovation and systemic change.

In summary, this research contributes to the understanding of corporate sustainability by bridging theoretical frameworks and empirical insights, demonstrating that community programs serve as vital conduits for embedding sustainability within multinational corporations. The thesis highlights pathways for overcoming prevalent challenges such as transparency, impact measurement, and stakeholder inclusion by foregrounding organisational learning and multi-stakeholder collaboration. Consequently, it informs both academic inquiry and practical strategies, offering a comprehensive lens through which the evolving role of multinational corporations in sustainable development can be more effectively understood and advanced.

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# Appendices: Content results from 2022 to 2024 Annual Reports

## Appendix 1: IKEA Human Actants.

## Appendix 2: IKEA Non-Human Actants

| Category                                | Actants                                                                                                                                                                                                                     | Details and Examples                                                                                                                                                                                                                                                           | References                                                   |
|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|
| <b>Human Actants</b>                    |                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                                |                                                              |
| 1. IKEA Co-workers and Management Teams | - ~216,000-231,000 global co-workers sharing IKEA values and vision<br>- Leadership and management teams overseeing sustainability implementation<br>- Sustainability Management Teams and Strategic Sustainability Council | - Active engagement in sustainability and inclusion efforts<br>- Participation in DECIDE Unconscious Bias training and ED&I competence development<br>- Governance, strategy development, and oversight roles within Inter IKEA Group                                          | 2022 p. 47, 51-52; 2023 p. 50-52, 57; 2024 p. 50, 55-56      |
| 2. Suppliers and Service Providers      | - 1,500-1,600 direct suppliers and service providers<br>- Digital platform workers for delivery and installation<br>- Migrant and young workers in supply chains                                                            | - Involved in sourcing, manufacturing, transport, logistics, food supply chains<br>- Subject to IWAY requirements for decent work<br>- Supported via partnerships focusing on responsible recruitment and child safeguarding (e.g., IOM, Centre for Child Rights and Business) | 2022 p. 43, 45, 49, 51; 2023 p. 49, 51, 57; 2024 p. 49, 55   |
| 3. External Partners and Collaborators  | - NGOs, international organizations, scientific bodies<br>- Governments and regulatory bodies<br>- Local communities and social businesses                                                                                  | - Includes UNICEF, WWF, IOM, UN Global Compact, Business for Nature, SBTi, Ellen MacArthur Foundation, World Economic Forum<br>- Involved in biodiversity, climate action, social standards<br>- Engage in projects supporting marginalized groups and local development       | 2022 p. 7, 30, 45, 51; 2023 p. 44, 57; 2024 p. 3, 18, 45, 55 |
| 4. Customers                            | - Customers engaged via stores, online, home visits, IKEA FAMILY                                                                                                                                                            | - Provide data and insights informing product/service sustainability development                                                                                                                                                                                               | 2022 p. 51; 2023 p. 57; 2024 p. 55                           |

| <b>Non-Human Actants</b>                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                             |                                                                                                                                                                 |                                                                                  |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------|
| 1. Sustainability Frameworks and Guidelines                                                                                                                                                                                                                                    | - IKEA internal strategies (People & Planet Positive, Fair & Equal, IWAY, Responsible Wage Practices, People Strategy)<br>- International frameworks and reporting standards (SDGs, SBTN, CSRD, TNFD, CSDDD)                                                | - Provide ethical, operational, and sustainability guidelines and benchmarks<br>- Ensure alignment with global sustainability norms and regulatory requirements | 2022 p. 7, 24, 41, 53; 2023 p. 3, 32, 47, 49, 52; 2024 p. 3, 6-7, 18, 47, 50, 56 |
| 2. Technologies and Tools                                                                                                                                                                                                                                                      | - Digital platforms and AI (ethical guidelines, AI Registers, accessibility features)<br>- Traceability tech (World Forest ID app)<br>- Wastewater treatment and water recycling infrastructure<br>- Blockchain for migrant worker recruitment transparency | - Support transparency, efficiency, and ethical practices across operations and supply chains                                                                   | 2022 p. 45; 2024 p. 33, 36, 46                                                   |
| 3. Products and Materials                                                                                                                                                                                                                                                      | - Sustainable raw materials (renewable foam, plant-based food alternatives, sustainably farmed seaweed)<br>- Circular economy products and services (secondary raw materials, waste frameworks)                                                             | - Investments like Nordic SeaFarm for seaweed farming<br>- Promote circularity and sustainability in product design and sourcing                                | 2022 p. 5; 2024 p. 18, 20, 37, 41                                                |
| 4. Policies and Codes                                                                                                                                                                                                                                                          | - IKEA Code of Conduct, IConduct (franchisee code), IWAY (supplier code)<br>- Child safeguarding policies and training materials                                                                                                                            | - Provide ethical and operational guidelines to co-workers, franchisees, and suppliers<br>- Focus on protection and inclusion of vulnerable groups              | 2022 p. 43, 52; 2024 p. 45, 56                                                   |
| References: Derived from IKEA Sustainability Reports FY22 (pp. 7, 24, 33, 36, 41, 43, 45, 49-52, 53), FY23 (pp. 3, 32, 44-47, 49, 50, 51, 52, 57), and FY24 (pp. 3, 6-7, 18, 20, 33, 36, 37, 41, 44-47, 49, 50, 55-56) <a href="#">2</a> <a href="#">3</a> <a href="#">4</a> . |                                                                                                                                                                                                                                                             |                                                                                                                                                                 |                                                                                  |

## Appendix 3 IKEA's "community" and who is excluded

| Category                                            | Description                                                                                                                                                                                                                                                                                                 | References                                                     |
|-----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------|
| <b>1. Co-workers</b>                                | - Global workforce (216,000 to 231,000) core to community.<br><br>- Emphasis on diversity, inclusion, employee well-being.<br><br>- Initiatives on gender balance, ED&I, family-friendly policies, upskilling/reskilling include all levels and identities.                                                 | 2022: pp. 51-52<br>2023: pp. 50-52<br>2024: pp. 44-51          |
| <b>2. Communities where IKEA operates</b>           | - Local communities near IKEA stores, suppliers, production sites, sourcing areas.<br>- Engagement through volunteering, biodiversity projects, education, donations, refugee and vulnerable group support.<br>- Geographically broad (Europe, USA, India, Indonesia, Brazil, Mexico, etc.).                | 2022: p. 51<br>2023: pp. 45-46<br>2024: pp. 44-46              |
| <b>3. Suppliers and partners</b>                    | - Over 1,500 to 1,600 direct suppliers and service providers.<br><br>- Work to improve working conditions, ethical practices, circularity, environmental standards.<br>- Includes millions indirectly connected workers; focus on decent work, responsible recruitment, labor rights, grievance mechanisms. | 2022: p. 51<br>2023: p. 57<br>2024: pp. 44-49, 55              |
| <b>4. Customers</b>                                 | - Included through stores, online, home visits, surveys (e.g., Life at Home Report).<br>- Focus on enabling healthier, sustainable living and circular economy participation.                                                                                                                               | 2022: p. 51<br>2023: p. 57<br>2024: p. 55                      |
| <b>5. Partners and collaborators</b>                | - NGOs, governments, universities, social businesses, and other external organizations.<br>- Collaborate on sustainability and social challenges.<br>- Examples: UNICEF, International Organization for Migration (IOM), Fair Circularity Initiative, global sustainability platforms.                      | 2022: pp. 51-52<br>2023: p. 57<br>2024: pp. 44, 55-56          |
| <b>6. Vulnerable and marginalized groups</b>        | - Particular attention to children, migrant workers, refugees, persons with disabilities, young workers, women.<br>- Included in programs for decent work, inclusion, safeguarding, employment opportunities.                                                                                               | 2022: pp. 42, 46, 54<br>2023: pp. 44-46, 51<br>2024: pp. 44-51 |
| <b>Excluded or implicitly outside the community</b> | - Those outside IKEA value chain or direct sphere of influence.<br><br>- Framed as not connected through business activities or influence.<br>- Global society at large is acknowledged for broader goals but excluded from immediate program community boundaries.                                         | 2022: p. 51<br>2023: pp. 18, 57<br>2024: pp. 18, 55            |

## Appendix 4 IKEA's Shared Strategies

| Strategy                                     | Description                                                                                                                                                                                                                                               | Examples / Key Phrases                                                                                                                                                                                     | References                               |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------|
| Inclusive and Collective Language            | Use of collective pronouns ("we," "our") and phrases ("the IKEA business," "the IKEA franchise system," "the IKEA ecosystem") to create a collective identity including employees, franchisees, partners, and communities.                                | "The IKEA business partners and collaborates with many external organisations...," "every co-worker plays a role in creating a better business," "When we work together, we can drive and support change." | FY24, pp. 55, 50                         |
| Shared Vision and Purpose Articulation       | Presentation of the sustainability strategy "People & Planet Positive" as a common goal linking individual and collective actions to global challenges, with clear ambitions for 2030 aligning employees and communities.                                 | Strategy linking to climate change, inequality, unsustainable consumption; ambitions like circular business, fair & equal societies, healthy & sustainable living.                                         | FY22, pp. 6-8; FY23, pp. 6-9; FY24, p. 6 |
| Emphasis on Shared Values and Culture        | Highlighting IKEA values and culture as foundational for business conduct and interaction, focusing on inclusiveness, diversity, equality, and creating workplaces and communities where everyone can belong and "be themselves."                         | "The IKEA way of doing business is strongly rooted in the IKEA values and culture"; inclusive workplaces where individuals "have a sense of belonging."                                                    | FY23, p. 58; FY24, pp. 50, 56            |
| Narratives of Collaboration and Partnership  | Emphasis on collaboration with multiple stakeholders—co-workers, communities, suppliers, customers, partners, NGOs, governments—to create a narrative of interdependence and collective impact, supported by transparency through detailed partner lists. | Collaboration to achieve sustainability goals; broad coalition reinforcing shared enterprise in sustainability journey.                                                                                    | FY22, p. 51; FY23, p. 57; FY24, p. 55    |
| Use of Aspirational and Motivational Framing | Use of inspiring language to motivate action and commitment, highlighting achievements and ongoing projects to show tangible impacts of collective efforts.                                                                                               | Phrases like "inspire and enable people to live healthier, more sustainable lives," "creating a movement in society," "step up and act."                                                                   | FY23, p. 9; FY24, pp. 3, 5, 47           |

|                                                    |                                                                                                                                                                                                                            |                                                                                          |                                         |
|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|-----------------------------------------|
| Integration of Stakeholder Voices and Perspectives | Inclusion of perspectives from young people, communities, vulnerable groups (e.g., UNICEF partnership), signaling respect and fostering shared ownership; grievance mechanisms promote openness and shared responsibility. | Partnership with UNICEF and social businesses; grievance channels; culture of openness.  | FY23, p. 47, 58; FY24, pp. 3, 45-46, 56 |
| Linking Individual Roles to Global Challenges      | Connecting employees' and community members' actions to global sustainability challenges and UN SDGs, elevating everyday tasks to meaningful global contributions, enhancing sense of purpose.                             | Linking local actions with global impact; reference to UN Sustainable Development Goals. | FY23, pp. 53, 59; FY24, pp. 6, 57       |

## Appendix 5 IKEA's Knowledge Sharing and Collaboration

| Knowledge Sharing Domain                                                  | Key Actors/Mechanisms                                                                                                                                                                                                                | Activities and Tools                                                                                                                                                                                                                                                                                                          | (Page Numbers)                                                  |
|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|
| <b>1. Internal Knowledge Sharing and Collaboration Across Departments</b> | - Strategic Sustainability Council (hosted by Inter IKEA Systems B.V., chaired by Inter IKEA Group CEO) <br> - Sustainability working groups <br> - Sustainability Management Team (incl. Chief Sustainability Officer and managers) | - Setting overall sustainability agenda and alignment across franchisees <br> - Discussing and aligning strategic initiatives <br> - Developing strategies, policies, communications <br> - Using digital tools and internal platforms (e.g., ethical AI guidelines, digital accessibility) to support learning and awareness | 2023 & 2024 Reports, pp. 4, 46, 56, 58 [[9]][[11]][[12]]        |
| <b>2. Knowledge Exchange Between IKEA and Local Communities</b>           | - Local communities engaged through volunteering and projects <br> - External NGOs and forums (e.g., WWF, International Union of Forest Research Organizations)                                                                      | - Collaborative learning and sharing to address environmental, social, economic challenges <br> - Activities: volunteering, biodiversity projects, education, circular economy, refugee support <br> - Hosting roundtables and participating in global/regional forums for joint knowledge sharing                            | 2024 Report, pp. 38, 45 [[9]][[11]]                             |
| <b>3. Knowledge Flow Between IKEA and Suppliers/Partners</b>              | - Approximately 1,500 suppliers and service providers <br> - Multi-stakeholder initiatives (e.g., BSR's Fair Circularity Initiative)                                                                                                 | - Sharing expectations via IWAY code of conduct <br> - Supporting renewable electricity access and material traceability <br> - Training on responsible recruitment and inclusion <br> - Collaborating on embedding fair labor and human rights principles in supply chains                                                   | 2023 & 2024 Reports, pp. 3, 4, 46, 47, 51, 55 [[9]][[10]][[11]] |
| <b>4. Knowledge Flow with Customers and Society</b>                       | - Customers engaged via stores, online, home visits, surveys (Life at Home Report) <br> - Society at large through communication and advocacy                                                                                        | - Collecting data and insights to inform product/service innovation <br> - Using marketing to inspire sustainable behaviors <br> - Engaging in advocacy and policy dialogue supporting sustainability regulations and standards                                                                                               | 2022, 2023 & 2024 Reports, pp. 7, 9, 18, 29, 57 [[9]][[10]]     |

## Appendix 6 IKEA's collaboration and engagement with external stakeholders and communities, internal knowledge sharing, customer knowledge integration, and knowledge flow supporting innovation based on the provided information

| Aspect                                                                         | Description                                                                                                                                                                                          | Examples / Activities                                                                                                                                                                        | References                                                                                                     |
|--------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------|
| <b>Collaboration and Engagement with External Stakeholders and Communities</b> | Active engagement with local communities, NGOs, governments, and other societal stakeholders to share knowledge, listen, and co-create solutions.                                                    | Volunteering, biodiversity projects, education, circular economy initiatives; Partnerships with WWF, UNICEF, IOM; Participation in global forums like IUFRO World Congress and EU Green Deal | FY22 pp. 51-52; FY23 pp. 55, 57; FY24 pp. 38, 44-46, 49-50; FY22 pp. 29, 51-52; FY23 pp. 47, 55-57; FY24 p. 38 |
| <b>Internal Cross-Departmental Knowledge Sharing and Governance</b>            | Formal governance structures to facilitate alignment and decision-making across departments and franchisees; ongoing learning and training initiatives to build competence on sustainability topics. | Strategic Sustainability Council, Sustainability Management Teams, Sustainability working groups; Training on ED&I, ethical AI use, child safeguarding, responsible recruitment              | FY22 p. 52; FY23 pp. 47, 52, 58; FY24 pp. 4, 46, 50, 58                                                        |
| <b>Customer and Market Knowledge Integration</b>                               | Collection of customer data and insights through multiple channels to inform product development and sustainability initiatives; collaboration with customers to promote circular economy practices. | Life at Home Report, in-store/online interactions, home visits, buyback and resale initiatives                                                                                               | FY23 p. 55; FY24 p. 20                                                                                         |
| <b>Knowledge Flow Supporting Innovation and Impact</b>                         | Knowledge exchange fosters innovation and scaling of sustainable ventures; sharing knowledge externally to influence policies and promote renewable energy and circular solutions.                   | Development of new materials (e.g., thermo-bonded felt), Nordic SeaFarm seaweed farming; policy influence and scaling renewable energy                                                       | FY24 pp. 3, 12, 18                                                                                             |

## Appendix 7 IKEA's Boundary Spanners

| Aspect                                                       | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | References                                                                                       |
|--------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| <b>Discursive Portrayal of Boundary Spanners</b>             | - Implicitly portrayed as essential actors fostering collaboration, dialogue, and partnerships across diverse stakeholder groups.<br> - Seen as connectors enabling engagement with co-workers, communities, suppliers, partners, customers, governments, NGOs, and others.<br> - Embody IKEA's values of inclusiveness, openness, and shared purpose.<br> - Act as facilitators of knowledge exchange and advocates for collective sustainability action.<br> - Portrayed as agents of systemic change bridging gaps among business operations, external partners, and societal challenges (climate change, biodiversity loss, social inequality).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | [[12]], [[13]]                                                                                   |
| <b>Role in Promoting Knowledge Sharing and Collaboration</b> | - <b>Enabling Multi-Stakeholder Engagement:</b> Connect IKEA internal teams with external stakeholders like NGOs, governments, universities, and businesses to co-develop solutions.<br> - <b>Advocacy and Policy Influence:</b> Facilitate advocacy efforts influencing global policies and standards (CSRD, GBF, circular economy regulations), translating business insights into policy dialogues and bringing external developments back to IKEA.<br> - <b>Building Internal-External Knowledge Flows:</b> Support knowledge flow between IKEA's value chain and external ecosystems through partnerships (Ellen MacArthur Foundation, WWF, UNICEF, Business for Nature).<br> - <b>Facilitating Learning and Capacity Building:</b> Organize and participate in forums, workshops, training, and roundtables (e.g., Business and Biodiversity Action Roundtable, IWAY supplier training) to enhance understanding and embed sustainability practices.<br> - <b>Supporting Inclusive and Diverse Engagement:</b> Connect marginalized groups, support social entrepreneurs, and enable co-worker engagement to foster inclusiveness, diversity, and social responsibility. | FY22, FY23, FY24 reports: <br> <br> Pages 7, 18, 20, 30, 37, 45, 51-55, 54, 45-52 [[12]], [[13]] |

## Appendix 8 IKEA collaboration and engagement with external stakeholders and communities, internal cross-departmental knowledge sharing and governance, customer and market knowledge integration, and knowledge flow supporting innovation and impact

| Aspect                                                                         | Description                                                                                                                                                                                                                                  | Examples/Details                                                                                                                                                                              | References                                                                         |
|--------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| <b>Collaboration and Engagement with External Stakeholders and Communities</b> | Active engagement with local communities, NGOs, governments, and societal stakeholders to share knowledge, listen, and co-create solutions.                                                                                                  | Volunteering, biodiversity projects, education, circular economy initiatives; partnerships with WWF, UNICEF, IOM; participation in global forums like IUFRO World Congress and EU Green Deal. | 2022 pp. 51-52; 2023 pp. 55, 57; 2024 pp. 38, 44-46, 49-50, 45; 2022 pp. 29, 51-52 |
| <b>Internal Cross-Departmental Knowledge Sharing and Governance</b>            | Formal governance structures (Strategic Sustainability Council, Sustainability Management Teams) facilitate alignment and decision-making. Sustainability working groups discuss and align initiatives. Internal training builds competence. | Workshops, online courses, resource hubs on ED&I, ethical AI, child safeguarding, responsible recruitment; coordination between Inter IKEA Group and franchisees.                             | 2022 p. 52; 2023 pp. 47, 52, 58; 2024 pp. 4, 46, 50                                |
| <b>Customer and Market Knowledge Integration</b>                               | Collection of extensive customer data and insights through multiple channels to inform product/service innovation and sustainability initiatives. Collaborates with customers to promote circular economy practices.                         | In-store and online interactions, home visits, Life at Home Report; buyback and resale initiatives fostering feedback loops.                                                                  | 2023 p. 55; 2024 p. 20                                                             |
| <b>Knowledge Flow Supporting Innovation and Impact</b>                         | Knowledge exchange supports innovation and external influence on policies and scaling renewable energy and circular solutions.                                                                                                               | Development of new materials (thermo-bonded felt from fabric waste), ventures like Nordic SeaFarm for sustainable seaweed farming.                                                            | 2024 pp. 3, 12, 18                                                                 |

## Appendix 9 Volvo portrayal of the process of translation where sustainability goals and values are translated into concrete actions within community programs

| Key Element                                                         | Description                                                                                                                                                                                                                                                                                                                                                                                                                                          | References                                                                                  |
|---------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------|
| <b>1. Strategic Integration and Collective Commitment</b>           | - Sustainability is integrated as a core part of business strategy focused on people, climate, and resources, aligned with UN SDGs.<br><br>- Sustainability priorities established through dialogue with sustainability professionals, management at all levels, Executive Board, and Board of Directors.<br>- Commitment to driving prosperity socially, environmentally, and financially, creating value for customers, stakeholders, and society. | 2022 Annual Report p.150; 2024 Annual Report p.14, p.146; 2023 Annual Report p.2 [[1]][[2]] |
| <b>2. Dialogue with Stakeholders and Impacted Communities</b>       | - Emphasis on open, ongoing dialogue with employees, supply chain workers, communities, customers, investors, regulators, and civil society.<br>- Dialogue informs strategy updates and ensures inclusion of relevant views in decisions and program design.<br>- Use of surveys, on-site audits, formal dialogues, and expert roundtables to gather input and tailor actions to local contexts.                                                     | 2023 Annual Report pp.166–168; 2024 Annual Report pp.150, 184 [[1]][[2]]                    |
| <b>3. Governance and Cross-Functional Coordination</b>              | - Sustainability governed via cross-functional forums (Product Board, People Board, Environmental Committee, Human Rights Board) including executives.<br>- These forums coordinate translation of sustainability targets into operational plans and actions.<br>- Group Executive Board regularly follows up on sustainability targets, risks, and opportunities to ensure alignment and accountability.                                            | 2023 Annual Report p.209; 2024 Annual Report p.197 [[1]][[2]]                               |
| <b>4. Embedding Sustainability in Policies and Codes of Conduct</b> | - Volvo Group Code of Conduct and Supply Partner Code of Conduct translate values into mandatory behavioral requirements for employees and suppliers.<br>- Policies guide ethical business conduct, respect for human rights, environmental responsibility, and social aspects.<br>- These form the foundation for due diligence, assessment, and continuous improvement across the value chain.                                                     | 2023 Annual Report p.191; 2024 Annual Report pp.150, 172, 191                               |

## Appendix 10 Volvo Human Actants

| Human Actants                          | Roles and Responsibilities                                                                                                                                                                                                                                   | Source Citations                                                                                                        |
|----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Employees and Consultants              | Over 100,000 employees and consultants globally implement business strategies and sustainability programs; participate in training, adhere to Codes of Conduct, and engage in human rights due diligence.                                                    | 2024.volvo-group-annual-report-2024.pdf pp. 172-173; 2023.AB-Volvo-Annual-Report-2023.pdf pp. 185-188                   |
| Management and Executive Boards        | Provide strategic direction, oversee compliance, and set policy priorities; governance includes Human Rights Board, People Board, Product Board, Sustainability Council with executive representatives ensuring integration of sustainability into business. | 2024.volvo-group-annual-report-2024.pdf pp. 149-150; 2023.AB-Volvo-Annual-Report-2023.pdf pp. 194-195                   |
| Stakeholders                           | Includes customers, investors, suppliers, unions, NGOs, academic experts, and local community representatives; provide input via dialogues, audits, and consultations shaping materiality assessments, human rights programs, and sustainability reporting.  | 2024.volvo-group-annual-report-2024.pdf pp. 148-150, 184; 2023.AB-Volvo-Annual-Report-2023.pdf pp. 166, 188             |
| Supplier Network and Supply Partners   | Global supply chain with ~50,000 supplier locations; suppliers comply with Volvo's Supply Partner Code of Conduct and participate in sustainability self-assessments and audits.                                                                             | 2024.volvo-group-annual-report-2024.pdf pp. 146-147, 173-174; 2023.AB-Volvo-Annual-Report-2023.pdf pp. 188-189, 191-192 |
| Employees' Representatives and Unions  | Engage in collective bargaining, social dialogue, health and safety committees; contribute to positive working conditions and risk mitigation.                                                                                                               | 2024.volvo-group-annual-report-2024.pdf pp. 167-170; 2023.AB-Volvo-Annual-Report-2023.pdf pp. 164, 169                  |
| Third-party Auditors and Investigators | Internal and external auditors (e.g., Deloitte AB) provide assurance on governance, sustainability disclosures, and compliance.                                                                                                                              | 2024.volvo-group-annual-report-2024.pdf p. 211; 2023.AB-Volvo-Annual-Report-2023.pdf p. 211                             |

## Appendix 11 Volvo Non-Human Actants

| Non-human Actant                               | Description                                                                                                                                                           | References                                                                                       |
|------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| <b>Corporate Policies and Codes</b>            | Volvo Group Code of Conduct, Human Rights Policy, Supply Partner Code of Conduct, governance documents guiding behavior and compliance.                               | 2024 report pp. 150, 172; 2023 report pp. 185, 188 [[4]] [[3]]                                   |
| <b>Digital Technologies and Systems</b>        | IT systems, digital services, data processing infrastructures supporting operations, product development, compliance; also regulatory and cybersecurity challenges.   | 2024 report pp. 66-67; 2023 report p. 87 [[4]] [[3]]                                             |
| <b>Modular Vehicle Architecture (CAST)</b>     | Technical platform for flexible product development across driveline types; supports electrification and sustainability transition.                                   | 2023 report pp. 28-30; 2022 report pp. 20, 30 [[3]]                                              |
| <b>Sustainability Frameworks and Standards</b> | External frameworks shaping sustainability reporting and due diligence, including UN Guiding Principles, OECD Guidelines, EU Taxonomy, GRI Standards.                 | 2024 report pp. 148-149, 162; 2023 report pp. 185-187; 2022 report pp. 161-172 [[4]] [[3]] [[3]] |
| <b>Risk Assessment Tools and Databases</b>     | Tools such as Verisk Maplecroft, RepRisk, DRIVE Sustainability providing data and risk mapping for human rights and environmental risks in supply chain and sales.    | 2024 report p. 177; 2023 report pp. 188, 191 [[4]] [[3]]                                         |
| <b>Grievance Mechanisms</b>                    | Volvo Group Whistle reporting system hosted by third party enabling internal and external stakeholders to report concerns, supporting accountability and remediation. | 2024 report pp. 150, 172-173 [[4]]                                                               |
| <b>Environmental and Social Data Systems</b>   | Systems for collecting environmental data, health and safety metrics, social performance indicators facilitating monitoring and reporting.                            | 2022 report pp. 182-184 [[3]]                                                                    |

## Appendix 12 Volvo Community Group

| Community Group                                                   | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Sources                                                                                                                                                            |
|-------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1. Own Workforce (Employees and Consultants)</b>               | - Entire workforce of 100,000+ employees and consultants across 55 countries.<br>- Includes management, shop-floor workers, specialists.<br>- Emphasis on diversity and inclusion (gender, cultural background, LGBTQI+, abilities, etc.).<br>- Employee representatives and unions participate in structured dialogues (e.g., Volvo Global Dialogue, European Works Council).<br>- Includes temporary/non-employee workers like contractors and consultants. | 2024.volvo-group-annual-report-2024.pdf pp. 166-170, 172; 2023.AB-Volvo-Annual-Report-2023.pdf pp. 179, 181, 183; 2022.AB-Volvo-Annual-Report-2022.pdf pp. 164-166 |
| <b>2. Value Chain Workers and Supply Partners</b>                 | - Suppliers and value chain workers affected by Volvo's operations.<br>- Includes workers at supplier sites (often tier one) and service providers on Volvo premises (cleaning, canteen, security).<br>- Acknowledges vulnerable groups (migrant workers, high-risk sectors).<br>- Suppliers must comply with Supply Partner Code of Conduct covering human rights, labor, environment, ethics.                                                               | 2024.volvo-group-annual-report-2024.pdf pp. 173-175, 184; 2023.AB-Volvo-Annual-Report-2023.pdf pp. 189, 191; 2022.AB-Volvo-Annual-Report-2022.pdf pp. 172, 174     |
| <b>3. Affected Local Communities</b>                              | - Communities near Volvo operations or industrial expansions.<br>- Engages local governments, environmental authorities, rightsholder proxies.<br>- Recognizes vulnerable groups (indigenous people, women, young workers, conflict-affected).<br>- Current engagements are project-based; aims for more structured consultation per international standards (e.g., CSDDD).                                                                                   | 2024.volvo-group-annual-report-2024.pdf pp. 177-178; 2023.AB-Volvo-Annual-Report-2023.pdf p. 189                                                                   |
| <b>4. Customers and End-Users</b>                                 | - Broader community served by Volvo's products (critical societal functions like transport for food, medicine, education).<br>- Recognizes risks of misuse in high-risk or conflict areas.<br>- Engages NGOs and experts to understand impacts.                                                                                                                                                                                                               | 2024.volvo-group-annual-report-2024.pdf p. 177                                                                                                                     |
| <b>5. Stakeholders in Governance and Public Policy</b>            | - Regulators, policymakers, investors, NGOs, expert organizations.<br>- Included in sustainability governance and advocacy.<br>- Dialogue shapes policies and manages ESG risks and opportunities.<br>- Policy engagement is politically neutral, guided by climate and fair trade principles.                                                                                                                                                                | 2024.volvo-group-annual-report-2024.pdf pp. 150, 181; 2023.AB-Volvo-Annual-Report-2023.pdf p. 194                                                                  |
| <b>6. Internal Governance Bodies and Employee Representatives</b> | - Cross-functional governance forums (People Board, Product Board, Human Rights Board, Sustainability Council).<br>- Employee representatives participate in governance, including AB Volvo Board of Directors.<br>- Ensures employee voice in decision-making.                                                                                                                                                                                               | 2024.volvo-group-annual-report-2024.pdf pp. 150, 170; 2023.AB-Volvo-Annual-Report-2023.pdf pp. 199, 207; 2022.AB-Volvo-Annual-Report-2022.pdf p. 199               |

## Appendix 13 Volvo Community Group Excluded

| Excluded or Marginalized Groups                                                                                                                                                                                                                                                  | Description                                                                                                                                                                                                                                                                                                                                                                                      | Sources                                                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------|
| Indirect or Distant Stakeholders                                                                                                                                                                                                                                                 | - Communities or workers beyond first and second tier suppliers (due to limited data, reliance on proxies).<br>- Indirectly affected groups in broader societal/global context unless linked to operations.<br>- Stakeholders without formal representation or in regions with limited protections.<br>- Consultation processes with rightsholders/affected communities still under development. | 2024.volvo-group-annual-report-2024.pdf pp. 173-174, 177, 184 |
| Potentially Excluded Groups in Complex Supply Chains                                                                                                                                                                                                                             | - Vulnerable workers in extended supply chains with limited visibility or direct engagement.<br>- Efforts to mitigate risks via audits and codes of conduct acknowledged.                                                                                                                                                                                                                        | 2024.volvo-group-annual-report-2024.pdf p. 173                |
| <p>This table reflects Volvo's discourse on who is included in their community engagement and responsibility framework as well as those groups that are acknowledged but have limited direct engagement or visibility <a href="#">5</a> <a href="#">6</a> <a href="#">7</a>.</p> |                                                                                                                                                                                                                                                                                                                                                                                                  |                                                               |

## Appendix 14 Volvo Strategies used by Volvo, sense of shared identity and purpose among community members & employee

| Strategy                                                                | Description                                                                                                                                                                                                                                             | Examples/Citations                                                                               |
|-------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| 1. Articulation of a Clear and Inspiring Mission and Vision             | Articulates mission as “driving prosperity through transport and infrastructure solutions” and vision as “to be the most desired and successful transport and infrastructure solution provider in the world.” Serves as unifying purpose beyond profit. | 2024 Annual Report p.12; 2023 Annual Report p.16; 2022 Annual Report p.12 [[8]]                  |
| 2. Emphasis on Shared Values as Behavioral Guides                       | Core values—Customer Success, Trust, Passion, Change, Performance—are behavioral guides shaping actions and decisions. Code of Conduct embeds these values ensuring ethical behavior and trust.                                                         | 2024 Annual Report p.12; 2023 Annual Report p.16; 2022 Annual Report p.12 [[8]]                  |
| 3. Inclusive Language Highlighting People as Core Asset                 | Repeated emphasis on “our people,” care, empowerment, lifelong learning, diversity, and inclusion. Use of collective pronouns fosters belonging and mutual responsibility.                                                                              | 2024 Annual Report pp.17-18, 66, 167; 2023 Report pp.38,179; 2022 Report pp.38,165-166 [[8],[9]] |
| 4. Commitment to Dialogue and Engagement with Stakeholders              | Emphasis on open, transparent dialogue with employees, unions, community, investors. Forums like “Volvo Global Dialogue” and employee board membership signal inclusivity and partnership.                                                              | 2024 Report pp.170, 174; 2023 Report p.181; 2022 Report pp.166, 181 [[8],[9]]                    |
| 5. Framing Corporate Responsibility as Shared Commitment                | Sustainability and human rights framed as collective commitments requiring everyone’s participation. Inclusive language (“we seek to,” “our responsibility”) creates shared mission narrative.                                                          | 2024 Report pp.149-150; 2023 Report pp.185,189; 2022 Report pp.170-175 [[8],[9]]                 |
| 6. Recognition and Celebration of Diversity and Inclusion               | Diversity is framed as strategic asset and source of strength. Inclusion promoted via policies, targets (e.g., 35% female by 2030), networks, and training nurturing a diverse yet cohesive identity.                                                   | 2024 Report pp.167, 169-170; 2023 Report pp.183-184; 2022 Report pp.183-184 [[8],[9]]            |
| 7. Use of Forward-Looking and Collective Action Language                | Frequent use of future-oriented terms (“we aspire,” “we aim to,” “our journey”) encourages collective endeavor and shared progress, fostering belonging to ongoing transformation.                                                                      | 2024 Report pp.12, 17, 149; 2023 Report pp.16, 38; 2022 Report pp.12, 24 [[8],[9]]               |
| 8. Transparency and Accountability via Reporting & Grievance Mechanisms | Open discussion of challenges, risks, and grievance systems (e.g., whistleblowing) builds trust and culture of accountability, reinforcing shared ethical framework.                                                                                    | 2024 Report pp.150, 174, 181; 2023 Report pp.179, 192 [[9]]                                      |

### Summary:

Volvo Group employs a multifaceted discursive approach combining aspirational mission and vision, shared core values, inclusive language, stakeholder dialogue, framing of corporate responsibility as shared, celebration of diversity, forward-looking language, and transparency mechanisms to create and reinforce a shared identity and purpose among employees and the broader community [[8],[9]].

## Appendix 15 Volvo knowledge negotiation and boundary spanning

| Aspect                                                                                     | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Examples / Mechanisms                                                                                                                                                                                                                                 | References                                                                                            |
|--------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| <b>1. Internal Knowledge Flow within the Company</b>                                       | Emphasizes cross-functional collaboration and integrated governance to facilitate knowledge exchange across departments. Structured through organizational units with defined roles but interconnected by regular meetings and boards to ensure alignment and shared understanding. Institutionalized knowledge sharing via leadership programs, training, and a corporate university. Promotes a culture of openness with “speak-up” channels encouraging transparency and learning.                                                                  | - Group Functions, Truck Divisions, Business Areas<br>- Business Review Meetings<br>- Cross-functional boards (People Board, Product Board, Sustainability Council)<br>- Volvo Group University for training<br>- Whistleblowing and speak-up culture | 2023 Annual Report pp. 38, 181, 183, 193-194, 207<br>2024 Annual Report pp. 66, 150, 180-181, 194-195 |
| <b>2. Knowledge Flow Between the Company and Local Communities / External Stakeholders</b> | Continuous dialogue with external actors (employees, suppliers, customers, investors, NGOs, academia, affected communities) essential for understanding diverse perspectives and improving sustainability, risk management, and innovation. Embedded in due diligence and human rights programs with consultations aimed at vulnerable groups and tailored interventions. Formal dialogues like Volvo Global Dialogue facilitate two-way knowledge exchange. Collaboration with academia and policymakers extends knowledge flow to societal contexts. | - Due diligence consultations<br>- Volvo Global Dialogue (annual event)<br>- Engagement with vulnerable groups<br>- Partnerships with academia and policymakers for road safety and sustainability                                                    | 2023 Annual Report pp. 166-167, 181, 186<br>2024 Annual Report pp. 149-150, 170, 175, 184             |
| <b>3. Knowledge Flow Across the Value Chain</b>                                            | Collaboration and monitoring of a vast global supply network with knowledge exchange through sustainability risk assessments, audits, and joint improvement strategies. Feedback mechanisms enable supply partners to express expectations and concerns, enhancing transparency and shared learning along the value chain.                                                                                                                                                                                                                             | - Sustainability risk assessments and audits<br>- Supplier feedback channels<br>- Joint strategies to improve working conditions and environmental impact                                                                                             | 2023 Annual Report pp. 166-167<br>2024 Annual Report pp. 146-147, 174                                 |
| <b>Overall Knowledge Flow Characteristics</b>                                              | Volvo frames knowledge flow as embedded, structured, dialogic, open, inclusive, and geared toward continuous improvement. Formal governance, training, stakeholder engagement, and transparent reporting are key enablers supporting strategic priorities in sustainability, safety, diversity, and innovation.                                                                                                                                                                                                                                        | - Formal governance structures<br>- Training programs<br>- Stakeholder engagement<br>- Transparent reporting                                                                                                                                          | 2023 and 2024 Annual Reports (multiple pages)                                                         |

## Appendix 16 Volvo Power and Influence

| Mechanism                                                                 | Description                                                                                                                                                                                                                                                                       | References                                                  |
|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| 1. Strategic Framing and Leadership in Sustainability                     | Positions sustainability as a core part of corporate strategy and identity; frames it as essential for driving social, environmental, and financial prosperity; embeds sustainability as a business imperative and long-term success factor.                                      | 2022 (p. 2), 2024 (p. 14)                                   |
| 2. Governance and Cross-functional Forums                                 | Institutionalizes sustainability governance through cross-functional forums (Product Board, People Board, Environmental Committee, Human Rights Board) involving senior executives; manages sustainability targets, risks, and opportunities at top management levels.            | 2023 (p. 209), 2024 (pp. 197-198)                           |
| 3. Supply Chain Influence and Codes of Conduct                            | Exerts power over extensive global supply network (>50,000 suppliers) via mandatory sustainability requirements in Supply Partner Code of Conduct; operationalizes influence through self-assessments, risk-based audits, corrective actions, and capacity building.              | 2022 (p. 178), 2023 (p. 191), 2024 (pp. 174-176)            |
| 4. Participation in Multi-stakeholder Initiatives and Industry Coalitions | Leads and participates in coalitions like First Movers' Coalition and DRIVE Sustainability to promote clean technologies and sustainability norms; amplifies influence beyond direct operations by shaping industry standards.                                                    | 2023 (p. 170), 2024 (pp. 156, 174-176)                      |
| 5. Public Policy Advocacy and Lobbying                                    | Engages policymakers and regulators (mainly EU and US) advocating for sustainability-aligned policies (Paris Agreement, technology neutrality, harmonized regulations); publicly reports lobbying spend (~SEK 15 million); emphasizes political neutrality and ethical grounding. | 2023 (p. 194), 2024 (p. 181)                                |
| 6. Stakeholder Engagement and Materiality Assessment                      | Integrates input from employees, suppliers, customers, investors, NGOs, regulators via surveys, audits, dialogues, and expert roundtables; aligns sustainability priorities with stakeholder expectations to legitimize agenda within network and society.                        | 2022 (p. 150), 2023 (pp. 166-167), 2024 (pp. 146, 150, 184) |
| 7. Transparency and Reporting                                             | Commits to transparent sustainability reporting aligned with international frameworks (GRI, TCFD, UN SDGs, EU Taxonomy); subjects disclosures to limited external assurance; strengthens credibility and exerts normative influence on peers and stakeholders.                    | 2023 (pp. 56, 165), 2024 (pp. 143-182)                      |

## Appendix 17 Volvo strategies shared behaviour

| No. | Discursive Strategy                                  | Description                                                                                                                                                                                                                           | References (Year, Page)                                                     |
|-----|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------|
| 1   | Vision and Purpose Framing                           | Frames mission and vision around sustainability, safety, and productivity with commitment to "100% safe, 100% fossil-free, 100% more productive" transport and infrastructure solutions, aligning with societal/environmental values. | 2024 (p. 2), 2022 (p. 24), 2023 (p. 164)                                    |
| 2   | Three-Pronged Technological Approach                 | Balances battery-electric vehicles (BEV), fuel cell-electric vehicles (FCEV), and renewable fuel internal combustion engines (ICE), communicating flexibility and resilience in sustainable transport transition.                     | 2024 (p. 20)                                                                |
| 3   | Emphasis on Collaboration and Stakeholder Engagement | Highlights continuous dialogue and partnerships with stakeholders (customers, suppliers, governments, NGOs, communities), promoting transparency and shared responsibility to foster collaboration and co-creation.                   | 2024 (pp. 149-150), 2023 (pp. 166-167), 2022 (pp. 150-151)                  |
| 4   | Materiality and Risk-Based Discourse                 | Uses comprehensive materiality assessments and risk management language to prioritize sustainability topics, appealing to investors and regulators as a risk-aware, forward-thinking organization.                                    | 2024 (pp. 148-149, 183-184), 2023 (p. 166), 2022 (p. 150)                   |
| 5   | Human Rights and Ethical Business Conduct Narrative  | Embeds human rights, anti-corruption, competition law compliance, and ethical conduct into Code of Conduct and policies, setting behavioral expectations that reinforce integrity and accountability.                                 | 2024 (pp. 66-67, 150), 2023 (pp. 185, 191-192), 2022 (pp. 170-171, 178-179) |
| 6   | Use of Quantitative Metrics and Targets              | Presents data-driven disclosures, science-based targets, and progress indicators on climate, emissions, diversity, and compliance, appealing to stakeholders' desire for accountability and measurable progress.                      | 2024 (pp. 159-161, 167), 2023 (pp. 170-171), 2022 (p. 154)                  |
| 7   | Narratives of Innovation and Leadership              | Projects as a technological leader advancing product leadership via modular architectures and strategic alliances, positioning as a preferred partner and fostering customer/supplier loyalty.                                        | 2024 (p. 18), 2022 (p. 30)                                                  |
| 8   | Compliance and Whistleblower Mechanisms              | Highlights accessible grievance and whistleblowing channels, communicating openness and seriousness about compliance, fostering a culture of transparency and ethical behavior.                                                       | 2024 (pp. 150, 179), 2023 (pp. 179, 187-188)                                |
| 9   | Public Policy Advocacy and Neutrality                | Engages actively in policy debates with principles of neutrality, climate alignment (Paris Agreement), and fair trade, shaping perceptions of Volvo as a constructive, responsible industry actor.                                    | 2024 (p. 181), 2023 (pp. 191-192), 2022 (p. 181)                            |
| 10  | Integration of Sustainability into Corporate Culture | Embeds sustainability commitments into leadership, employee engagement, and governance, shaping internal beliefs and behaviors aligned with corporate sustainability goals.                                                           | 2024 (p. 66), 2023 (p. 164), 2022 (pp. 163-164)                             |

## Appendix 18 Volvo Legitimacy

| Discursive Strategy                                                     | Description                                                                                                                                   | Examples / Evidence                                                                                                                                                                                                                                                               | References                                                                                                                  |
|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|
| <b>1. Alignment with International Frameworks and Standards</b>         | Volvo grounds its sustainability efforts in recognized global standards, conferring legitimacy through adherence to authoritative benchmarks. | - Reports prepared per GRI Standards 2021, incorporating TCFD recommendations. <br> - Alignment with UN SDGs, UN Guiding Principles on Business and Human Rights, OECD Guidelines.<br> - Science-based climate targets aligned with Paris Agreement.                              | 2022 pp. 149-150, 156 <br> 2023 pp. 165, 171, 191 <br> 2024 pp. 34, 143, 150, 181                                           |
| <b>2. Comprehensive and Transparent Reporting</b>                       | Emphasis on transparency and thorough reporting across sustainability topics, demonstrating accountability and fostering trust.               | - Sustainability info integrated throughout Annual Reports (strategy, policies, KPIs). <br> - External assurance by independent auditors. <br> - Detailed materiality assessments and stakeholder engagement.                                                                     | 2022 pp. 2, 42, 147-151 <br> 2023 pp. 3, 56, 164-167, 165, 195 <br> 2024 pp. 3, 34, 143, 146-150, 182, 184                  |
| <b>3. Stakeholder Engagement and Dialogue</b>                           | Active engagement with a broad range of stakeholders to gather input, address concerns, and co-create solutions.                              | - Surveys, formal dialogues, audits with internal/external stakeholders. <br> - Feedback loops validating sustainability priorities.<br> - Accessible grievance and whistleblower mechanisms.                                                                                     | 2022 pp. 150, 175 <br> 2023 pp. 166-167, 167 <br> 2024 pp. 191 <br> 2024 pp. 174, 184                                       |
| <b>4. Governance and Integration into Corporate Strategy</b>            | Sustainability embedded in core mission and governance structures, with distributed responsibility through cross-functional forums.           | - Sustainability priorities organized around People, Climate, Resources. <br> - Governance by executive management and Board of Directors. <br> - Code of Conduct articulating ethical business conduct and compliance.                                                           | 2022 pp. 150, 178, 189-199 <br> 2023 pp. 166, 191, 195 <br> 2024 pp. 146, 150, 180, 194                                     |
| <b>5. Demonstration of Concrete Action and Performance Metrics</b>      | Claims supported by measurable targets, progress data, and examples of initiatives across environmental and social dimensions.                | - Science-based climate targets for net-zero by 2040.<br> - Waste reduction, ISO 14001 certifications, phasing out hazardous substances. <br> - Supplier assessments, multi-stakeholder initiatives.<br> - Reporting on diversity, health and safety, human rights due diligence. | 2022 pp. 156, 159, 164, 164-179 <br> 2023 pp. 171, 173, 175, 179-185, 190 <br> 2024 pp. 149-156, 157-163, 165-175, 156, 174 |
| <b>6. Advocacy and Collaboration to Shape Policy and Industry Norms</b> | Active participation in shaping sustainable transport futures through policy advocacy and industry partnerships.                              | - Engagement with policymakers aligned to Paris Agreement principles, technology neutrality, fair trade.<br> - Leadership in industry coalitions and sustainable development initiatives.                                                                                         | 2022 pp. 179, 181 <br> 2023 pp. 172, 194 <br> 2024 pp. 156, 181                                                             |

## Appendix 19 Volvo accountability

| Discursive Strategy                                                      | Description                                                                                                                                                                                                                                                | References (Page Numbers)                                                                                |
|--------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>1. Transparency through Detailed Reporting and Disclosure</b>         | Comprehensive, structured disclosure on financial, sustainability, human rights, governance, risk management, and compliance topics. Openness about achievements and challenges signals accountability.                                                    | 2024 report: pp. 143-184; 2023 report: pp. 163-193; 2022 report: pp. 148-184 [[20]]                      |
| <b>2. Engagement and Inclusion of Stakeholder Perspectives</b>           | Ongoing dialogues with employees, suppliers, customers, investors, NGOs, and regulators. Inclusion in materiality assessments, due diligence, and policy development reflects participatory and responsive approach building trust.                        | 2024 report: pp. 149-150; 2023 report: pp. 166-167; 2022 report: pp. 150-151 [[20]]                      |
| <b>3. Acknowledgment of Risks and Challenges</b>                         | Open discussion of sustainability, compliance, human rights, and safety risks. Governance and due diligence mechanisms manage these risks. Honest acknowledgment and mitigation build credibility.                                                         | 2024 report: pp. 60-66, 178-183; 2023 report: pp. 82-88, 191-193; 2022 report: pp. 68-73, 178-180 [[20]] |
| <b>4. Use of Established Frameworks and Standards</b>                    | Alignment with UN Guiding Principles on Business and Human Rights, OECD Guidelines, GRI Standards, TCFD, and Swedish Corporate Governance Code. External anchoring reinforces legitimacy and stakeholder confidence.                                       | 2024 report: pp. 144-150, 189-195; 2023 report: pp. 163, 194-196; 2022 report: pp. 170, 182-184 [[20]]   |
| <b>5. Commitment to Ethical Conduct and Whistleblowing Mechanisms</b>    | Emphasis on Code of Conduct and related policies setting behavioral and ethical standards. Whistleblower channels with retaliation protections foster accountability and openness.                                                                         | 2024 report: pp. 150, 178-181; 2023 report: pp. 179, 191-194; 2022 report: pp. 170, 178-180 [[20]]       |
| <b>6. Regular Monitoring, Assurance, and Independent Auditing</b>        | Use of internal controls, data quality assurance, and external limited assurance to verify sustainability and financial disclosures. Auditor statements provide independent validation of accountability.                                                  | 2024 report: pp. 201-206; 2023 report: pp. 213-219; 2022 report: pp. 211-213 [[20]]                      |
| <b>7. Narrative Framing around Shared Value and Long-Term Commitment</b> | Framing activities as creating shared value across the value chain and addressing global challenges like climate change and human rights. Portrays Volvo as responsible corporate citizen committed to sustainable development and stakeholder well-being. | 2024 report: pp. 143-147; 2023 report: pp. 164-167; 2022 report: pp. 148-150 [[20]]                      |