



THE DEVIL IS IN THE DETAIL: AN INTERPRETATIVE, COMPARATIVE STUDY OF  
ORGANIZATIONAL SUSTAINABILITY REPORTING FROM A COMMUNICATIVE  
CONSTITUTION OF ORGANIZATION (CCO) APPROACH.

BY

TALENT KUMBIRAI MUSHONGERA

M.A IN CULTURE COMMUNICATION AND GLOBALIZATION

SUPERVISOR: HEIDRUN KNORR

THESIS SUBMITTED JUNE 2020

## ABSTRACT

This study aimed to understand what is communicated through sustainability reporting. Organizations have increasingly made use of sustainability reporting to detail their environmental contributions and efforts. Sustainability, however, is a largely contested concept, therefore, I was compelled to trace its origins. Environmental preservation was determined to be the reason for the emergence of the sustainability concept. Many definitions of sustainability have since proliferated with sustainable development the go-to concept for business organizations. Organizations, on the other hand, are naturally profit-oriented hence, they do not stand to benefit from environmental preservation efforts. Or do they? Given these ambiguities and contestations, the purpose of this study was to investigate how sustainability efforts are expressed in sustainability reporting. Using the communicative constitution of organization approach (CCO) approach; I carried out a comparative study between Starbucks and Max Burger aiming to understand the way organizations express themselves as communicative representations, manifestations, and embodiments from which they can be understood and explained. I argued that the CCO lens helps in explaining the organizational approach to ecological concerns.

Using documents as the source of data, I latently coded the semantic units emerging from the data as defined in the theoretical section. Four categories emerged, namely the sustainability claims, journey metaphors, economic and social aspects, and sustainability actions. The analysis thereof was performed also guided by the theories and meanings defined in the study. The findings indicated that the sustainability claims were introduced in a form that ensured that business practices were sustained and not affected in any way, thus, they maintained the economic growth quest of the organizations. Journey metaphors were used in a manner that prolonged any notable solutions to environmental issues. Under the economic and social aspects category, the two, economic and social aspects were stressed using the triple bottom line reporting while environmental issues were suppressed and marginalized. Starbucks' actions intersected social and economic issues as its sustainability strategy. For Max Burger, environmental actions did not intersect with its business hence it seemed to be an act of charity. The paper argued for the need to address ecological issues from the sustainability standpoint as the sustainable development approach inevitably marginalizes environmental concerns.

## Table of Contents

<b>1.0 Introduction .....</b>	<b>5</b>
<b>2.0 Background of Study .....</b>	<b>6</b>
2.1 Defining and Demystifying Sustainability.....	6
2.1.1 First Wave of Environmentalism .....	6
2.1.2 Second Wave of Environmentalism .....	7
2.1.3 Summary .....	8
<b>3.0 Literature Review .....</b>	<b>9</b>
3.1 Sustainability and other aspects, CSR classifications, the good deeds and communicating sustainability .....	9
3.1.1 Sustainability, economic and social aspects .....	9
3.1.2 Sustainability in business.....	9
3.1.3 Sustainability and the Society .....	11
<b>3.2 Of Sustainability and CSR Classifications .....</b>	<b>12</b>
3.2.1. Instrumental theories.....	13
3.2.2. Integrative theories.....	13
3.2.3. Ethical theories .....	14
3.2.4. Summary .....	15
<b>3.3 Sustainability: The Organizational Good Deed .....</b>	<b>15</b>
<b>3.4 Geographical considerations in reporting .....</b>	<b>16</b>
<b>3.5 Communicating Sustainability through Sustainability Reporting.....</b>	<b>17</b>
3.5.1 The suppression of sustainability: Greenwashing in Triple Bottom Line Reporting .....	18
3.5.2 Metaphors in Organizational Communication .....	19
<b>4.0 Problem Statement.....</b>	<b>21</b>
4.1 Delimitations.....	22
<b>5.0 Theoretical Framework .....</b>	<b>23</b>
<b>5.1 The Communicative Constitution of Organization Approach .....</b>	<b>23</b>
5.1.1 Summary .....	26
5.1.2 Reflections of the CCO approach .....	26
<b>5.3 Roadmap for the rest of the paper .....</b>	<b>27</b>
<b>6.0 Philosophy of Science.....</b>	<b>27</b>
6.1 Social Constructivism .....	27
6.2 Interpretivism .....	28
<b>7.0 Research Design .....</b>	<b>29</b>
<b>7.1 Case Descriptions .....</b>	<b>29</b>
<b>7.2 Purposive Sampling.....</b>	<b>30</b>
<b>7.3 Data Collection Method(s).....</b>	<b>30</b>

7.5 Documents as a source of data .....	31
7.6 Semiotic Analysis.....	33
8.0 Trustworthiness .....	36
9.0 Findings and Analysis.....	38
9.1 Environmental Sustainability Claims.....	39
9.1.1 Max Burger .....	40
9.1.2 Starbucks Coffee Company .....	42
9.1.3 Comparing Sustainability Claims .....	43
9.2 The Journey Metaphor in Sustainability Reporting .....	44
9.2.1 Starbucks .....	45
9.2.2 Max Burger .....	46
9.2.3 Comparison of use of metaphors .....	48
9.3 Sustainability with economic and social aspects.....	49
9.3.1 Max Burger .....	50
9.3.2 Starbucks .....	52
9.3.3 Comparison of sustainability with economic and social aspects .....	54
9.4 Environmental contributions/actions .....	55
9.4.1 Max Burger .....	56
9.4.2 Starbucks .....	57
9.4.3 Comparison of Sustainability contributions .....	59
10.0 Discussion .....	59
10.1 Key Findings from the analyzed data .....	60
10.2 Implication of Findings .....	61
10.3 Contributions and Recommendations .....	62
10.3.1 Contributions for practitioners .....	62
10.3.2 Recommendations for further research .....	63
10.4 Research Limitations .....	63
11.0 Conclusion .....	64
12.0 References.....	65

## 1.0 Introduction

There has been a steady increase from the public pushing for corporate accountability. Increased public awareness, stakeholder pressure, environmental disasters and social concerns over business practices are some of the factors that have led to the need for accountability from organizations. In response, firms have increased their non-financial reporting to keep stakeholders well informed. Non-financial reporting may be an appropriate tool for making stakeholders aware of an organization's corporate social responsibility (CSR) efforts (Morsing and Schultz, 2006). To demonstrate corporate accountability in corporate reporting, sustainability disclosures have gained a lot of attention with non-governmental organizations (NGOs) and activist groups<sup>1</sup> pushing companies to be accountable for their environmental and social records since the 1960s" (Tschopp and Nastanski, 2013, p. 150).

Organizations today are aware of the need to include sustainability practices in their operations to gain competitive business advantages and build a reputation. Ragauskas et al., (2006) opine that sustainability has emerged as an influential corporate strategy, implying meeting today's needs with special care for financial, human, or natural resources of tomorrow. Further, by communicating their sustainability practices, organizations may gain trust by being transparent. Carroll and Einwiller (2014) posit that by disclosing effects of organizational activities, firms seek to reveal themselves as transparent with nothing to hide; secondly, they seek to reveal themselves as rule-followers, meeting the demands of their stakeholders.

Sustainability communication can be viewed as "a response to the specific demands of largely external stakeholders" (Basu and Palazzo, 2008 p. 122), that aims to reveal "the level of contribution a company makes towards the betterment of society" (Uhlener et al., 2004, p. 186). The organizational communication, however, has been criticized as being superficial (Porter and Kramer, 2006). This study aims to understand and investigate the articulation of sustainability in sustainability reporting, a missing link in the existing body of knowledge, presenting a gap this paper intends to fill.

The following background section gives context to this study, which will be followed by a literature review on sustainability in different settings. Thereafter, the problem statement will be

---

<sup>1</sup> Activist groups include organizations such as Greenpeace, Save the Children and ...

presented and subsequently the problem formulation and theoretical framework of this study will follow thereafter. A roadmap for the rest of the paper shall be further provided.

## 2.0 Background of Study

As alluded above, this section aims to establish context for this research with a focus on the developments within the sustainability field with the aim of highlighting and clarifying concepts that are crucial to this study.

### 2.1 Defining and Demystifying Sustainability

Dresner (2002), Washington (2015), Montiel (2008), Walker and Shove (2007), Carroll (1999) and Van Marrewijk (2003), among other scholars, identify the concept of sustainability as blurred and contested with multiple definitions in use. In most cases, sustainability has been equated to sustainable development and these two terms have been used interchangeably. Given that there is no one dominant and established definition, this paper will establish an operational definition for sustainability to which this research will conform to. I will start this discussion by providing and departing from a brief background to aid our understanding of the concepts. The ensuing section will discuss the first and second wave of environmentalism.

#### 2.1.1 First Wave of Environmentalism

The environmental revolution, as Barrow (1999) terms it, was among many other insurgences such as gender and the US civil rights movement (Washington, 2015) that characterized the United States in the 1960s. Amid the realization that natural capital was depleting and potentially compromising the future of humans, the first wave of environmentalism in the 1960s was meant to be a counter-culture movement (Washington, 2015). The culture being alluded to here is the abuse of natural resources and damage the industrialized world was causing to the environment. Here, sustainability is defined in terms of “non-depletion of the natural capital of the Earth” (Beder, 1996). Beder (1996) argues that the first wave of environmentalism was anti-development and anti-growth, with the argument being that in developing and growing, more natural resources are being used and yet not produced at the same level. In other words, consumption must be slowed down to match the production of these fast depleting resources, i.e., environmental resources. This implies that this wave of environmentalism “consisted of the preservation and conservation movements” (Gare, 2001, p. 1). As I shall discuss later in this paper, the idea of sustainability was born out of the need to do what is ethically right for the

environment, an approach, which was however, unpopular with business organizations. Gare (2001) posits that a second wave, which consisted of efforts to harmonize environmentalism and free markets and was referred to as sustainable development, came to the fore.

### 2.1.2 Second Wave of Environmentalism

The second wave of environmentalism, conversely, according to Beder (1996) “accommodates economic growth, business interests, and the free market and thus does not threaten the power structure of modern industrial societies” (p. xii). Unlike the first wave of environmentalism, the second wave became popular because it embraced development and growth (Washington, 2015). I assert that from this understanding, the term sustainable development was coined to fit into this new deceptive narrative of sustainability. Washington (2015) and Shiva (1992) share the same view that sustainable development has been co-opted by those who seek to use it for their own purposes, and turn it into mere tokenism, while they continue business-as-usual. This assertion may not be far off the mark with Shiva (1992) and Dresner (2002) also sharing a similar view that the term allows firms to give the impression that they are doing something to sustain the ecosystem, while in fact, they are sustaining conditions for continual economic growth.

The one point of reference to many on sustainable development comes from the Brundtland Report (1987), a seminal document, which many scholars ground their researches on (Montiel, 2008) under the assumption that environmental issues could be solved by further developing in a sustainable manner (Washington, 2015, p. (34-35). The report defined sustainable development as “development which meets the needs of the present without sacrificing the ability of future generations to meet their needs” (Brundtland Report, 1987). If we are to highlight the very idea of development, which involves the use of resources and natural capital, this definition seems to be a mere proposal to use more resources to solve the problem of resource depletion. The use of natural resources is actually the cause; for that reason, it cannot be the cure of the problem being faced. As a result, the concept is a contradiction to ecological concerns. Including this concept in the Brundtland report legitimized the idea of gradual development as the accepted “sustainability” idea hence its popularity. Robinson et al., (1996) predicted that the phrase (sustainable development) “will become a code for legitimizing all development so long there is some token of environmental scrutiny of it (p. 28). Thus, they predicted that development would

be authorized and become central under sustainable development, while environmental issues would only be included to endorse continual development.

The Brundtland Report also explicitly states that “...sustainable development can only be pursued if population size and growth are in harmony with the changing productive potential of the ecosystem” (Our Common Future, 1987, p. 9). As much as there is ambiguity in this report, the realization that sustainable development should be an eventuality, that it may happen only dependent on the capacity of the environment, is rather telling but is not highlighted enough nor is it popular with corporates and governments. The reason for addressing this environmental problem was because there was no harmony between the use of natural resources and the population hence continual development using the same depleting resources defeats logic. Thus, the Brundtland Report is spot on here, that there are conditions to pursuing sustainable development. This paper highlights the idea that sustainability as a concept, is built on the foundation of how people relate to nature, thus environmental conservative efforts are central to understanding sustainability (Washington, 2015, p. 7).

### 2.1.3 Summary

Based on the on the background offered above, this paper assumes that ecological conservative efforts cannot be enforced through sustainable development, which seeks to maintain the status quo that is continual growth, but through sustainability, which recognizes the need to protect the natural capital. Thus, environmental sustainability is a different concept to sustainable development. As discussed above, numerous concepts and ideas have come to be associated with sustainability, such that its original meaning has been lost. Johnston et al., (2007) submit that “the proliferation of alternative definitions of “sustainability”, which flowed throughout the 1990s, has created a situation where a concept, which is central to environmental issues, and solutions to them, has come to mean many things to many constituencies. I identify with Johnston et al., (2007) and Shrivastava’s (1995a) take on sustainability as primarily a concern for ecological or environmental issues.

However, if the admission is that sustainability and sustainable refer to two different concepts, it raises the question to what then characterizes sustainability reporting. It is taken for granted that sustainability issues constitute sustainability reporting, but considering the background provided

above and business organizations' continual quest for growth, there is need to investigate on whether sustainability issues constitute the reporting thereof.

### 3.0 Literature Review

#### 3.1 Sustainability and other aspects, CSR classifications, the good deeds and communicating sustainability

This section reviews literature to position sustainability within different contexts for a better understanding of the concept. Firstly, I will discuss sustainability and its relation to other aspects. I will further review scholarly works to discuss sustainability in light of CSR classifications. Thereafter, I will seek to understand what is to be expected from an organization taking an ethical, morally good environmental stance. Lastly, the literature review will also discuss different issues that constitute sustainability communication.

##### 3.1.1 Sustainability, economic and social aspects

Sustainability has been identified as a concept that encompass these three diverse phenomena: the environmental, economic, and social dimensions (Bansal, 2005). In fact, corporate sustainability scholars argue that the three elements are interconnected and further recognize that they must be combined to achieve sustainability (Bansal, 2005). In this section, I will review literature on sustainability and how it is incorporated into the economic (business) and social aspects and provide foundation of knowledge on the relationship of these aspects.

##### 3.1.2 Sustainability in business

In business, many scholars have made use of the Brundtland Report (1987) to define sustainability. As noted by Sharma et al., (2010), “researchers in several business disciplines have convincingly argued that environmentally responsible strategies can contribute to competitive advantage and superior financial performance” (p. 330). Hart (2005) shares a similar view that environmental sustainability fits well within the profit motive of business and may also lead to superior financial performances. Thus, in the business discourse, sustainability is regarded as means to attain organizational goals and advancements. Some of the cited reasons for this interconnectedness have been offered by Sisodia et al., (2007), who identify that ecologically conscious policies result in better customer retention and consequently, a higher organizational performance. Hence, sustainability seems to be another tool for organizations to

realize economic growth by attracting and maintaining a loyal customer base. Sharma et al., (2010), have an almost similar view that “environmentally friendly product strategies gain better customer endorsements and therefore, contribute to long term profits” (p. 330). The increase in organizations adopting environmentally friendly strategies may be best explained here as the outcome is identified in terms of profitability. As Russo and Fouts (1997), concluded that it pays to be green, the economic side of the organization benefits immensely from being sustainable.

Muller-Christ (2011), however, argues that profit making, and environmental protection goals are not complimentary as being economic and ecological at the same time seems like a paradox and contradictory at best. Muller-Christ posits that the idea of sustainability cannot result in an increase in profits because “...environmental and resource protection is not the main goal of innovation in mass markets...” (p. 30). The more environmental resources used, the larger the quantities of goods produced; hence profits may not be realized by lowering resource use or resource protection. Dyckhoff and Souren (2008) further this argument by stating that environmental protection often reduces profit if interests of the environment are put forward. Therefore, sustainability may not be presented and applied the way it should be in business if businesses find it as a tool to improve economic performances and increase profit. Victor (2008) echoes this sentiment and argues that “sometimes commitment to growth may be promoted in the guise of “free trade”, “competitiveness”, “productivity” – or even as sustainable development” (p. 15).

On the contrary, Sharma et al., (2010) clearly portray the interdependent nature of the economic and ecological goals. To support their position that the two goals are not mutually exclusive, they highlight that, “if everyone recognizes that ecosystems and natural resources are limited, economic decisions can be so oriented that the end products of economic actions are environmentally sustainable as well” (p. 331). Here, they argue that, economic decisions can be environmentally conscious such that the two goals can be realized at the same time. I hypothesize that by seeking to address the two goals at the same, the sustainability concept will not be highlighted since business organizations are naturally profit-oriented, and instead will serve as means for business to takeover sustainability under the guise of “economic

sustainability” (Washington, 2015). Less attention is given to how the two concepts of sustainability and economics presented by organizations.

### 3.1.3 Sustainability and the Society

Similar to the relationship between sustainability and business, the relationship between society and sustainability is viewed as a win-win relationship. Rogers et al., (2013) argue that “society is dependent upon the environment; humans require resources from the environment and rely on the services of functioning ecosystems” (p. 3474). In turn, social capital has been found to be useful through collective action addressing environmental challenges and issues (Rogers et al., 2013). Muller-Christ (2011) stresses on this reciprocal relationship by stating that:

*“...intergenerational justice... as the safeguarding of a liveable future for current and future generation. Intergenerational justice is to be reached by giving more attention to the limits of the earth’s bearing capacity. Within the process of doing so, the societal development needs to equally fulfil the demands of environmental protection...”* (p. 3-4)

Here, a liveable future for a society is dependent on the state of natural resources, but the same society also needs to account for the natural stock. Therefore, an interdependence, as argued by several scholars, exists between sustainability and the society.

For the purpose of determining whether organizations are behaving responsibly, Rogers et al., (2013) outline several issues that are encompassed under sustainability social indicators: poverty levels, gender equality, nutrition measurements, child mortality, sanitation levels and measures of health, education, housing, crime, population, and employment. The above indicators do not directly address ecological concerns nor aid towards environmental protection. For all the social sustainability indicators to be achieved, there must be an ecological balance. Rogers et. al (2013, p. 3474) explicitly state that “the society is dependent upon the environment; humans require resources from the environment and rely on the services of functioning ecosystems”, refuting the claim that the relationship is reciprocal or mutually beneficial. Daly (1991) submits that the environment acts as life-support to the society. Taking care of the environment benefits the society, hence the relationship between sustainability and society is centered on improving the

quality of life lived rather than benefiting the environment. For its own wellbeing, society therefore has an obligation to protect the environment.

However, some scholars have noted that social reporting is emphasized more than environmental reporting. Findings of a research conducted by Roberts and Koeplin (2007), indicated that no emphasis was placed on communicating ecological issues. The idea that the two are interconnected is further refuted in their study. Instead, the organizations investigated gave prominence to social aspects and marginalized ecological issues in their sustainability reporting.

I hypothesize that sustainability has been redefined such that social and economic aspects underplay the role of the environment. The interconnectedness alluded above does not clearly announce the importance of the ecological dimension of sustainability to an organization. The tendency to obscure environmental sustainability issues while highlighting social and economic aspects seem to stem from the fact that the other two are more crucial than the environment. Therefore, if social aspects are stressed in sustainability reporting, what is it that needs to be sustained becomes a pertinent question. Furthermore, how are these supposedly interconnected relationships disclosed through sustainability reporting?

### 3.2 Of Sustainability and CSR Classifications

Since the assumption is that in addressing sustainability, all three aspects (economic, environmental, and social) are treated as connected and conflated to suit an organizational agenda, one must identify characteristics of each of the three aspects. I contend that sustainability falls under CSR reporting, which covers financial reporting and non-financial reporting (environmental and social aspects). It is under non-financial reporting of CSR that sustainability reporting seeks to inform environmental aspects of the organization. Seeing that sustainability reporting is addressed under non-financial reporting of CSR, I deem it necessary to present and clarify the most prominent CSR classifications as put forward by Garriga and Mele (2004) in order to discuss the notion of sustainability in light of these classifications. Garriga and Mele (2004) present three classifications of CSR: (1) instrumental theories, (2) integrative theories and (3) ethical theories.

### 3.2.1. Instrumental theories

According to Garriga and Mele (2004), the instrumental theories understand CSR as the means to economic profit. The CSR actions are meant to improve the organization's economic standing and the approach can be understood as a mere strategy to enhance the firm's profits. Even though it is within corporate social responsibility, with the emphasis being on the "social", most organizations see it as a way of increasing economically. Here, CSR actions are used as a tool or rather as an instrument for attaining economic growth for the organization.

Instrumental CSR approaches advanced this line of thought and today view CSR as strategies that first and foremost aim at improving the financial position of the firm (Seele and Lock, 2014, p 402). Garriga and Mele (2004) further point out that "any investment in social demands that would produce an increase of the shareholder value should be made... In contrast, if the social demands only impose a cost on the company they should be rejected" (p. 53). The instrumental theories therefore clearly perceive and explain CSR actions as firm-profit oriented and entail that, "one should engage in CSR-practices if, and only if, they are, at the end of the day, profitable" (Frederiksen and Nielsen, 2013, p. 17).

However, environmental protection has been argued to compliment instrumental-theory related actions of the organization by lowering costs (Muller-Christ, 2011). Costs may be lowered through the application of the economic principle of producing a given output with minimal inputs which in turn slows down use of resources (ibid, 2011). Hence, the logic here is that the fewer the resources used, the lower the organizational costs. Therefore, organizations may optimize production processes benefiting the environment and helping the firm from an economic standpoint.

### 3.2.2. Integrative theories

In integrative theories, the firm is focused on satisfying what the community demands. These theories suggest that firms depend on society for their existence, therefore "should take into account social demands and integrate them in such a way that the business operates in accordance with social values" (Garriga and Mele, 2004, p. 24).

One of the approaches on the integrative theories focuses on stakeholder management, which urges the firm “to consider the impact of their actions and decision making on the various stakeholders” (Fassin, 2012, p. 83). Here, the organization considers expectations and effects of its operations and policies on the community. The organization is cognizant of its activities in society and seeks to address issues raised by stakeholders. This stems from a strategy that these theories urge the firm to “simultaneously deal with issues affecting multiple stakeholders” (Garriga and Mele (2004), thereby combining different societal concerns and through CSR action, make it possible to address these social issues. This implies that “Stakeholder management, with its underlying business ethics component, focuses on the fair treatment, by the firm, of its various groups of stakeholders: especially of employees, customers and consumers and stockholders” (Fassin, 2012, p. 83).

Here, an interdependence is established between an organization and the society, with the firm depending on the society for its existence while the society expects the firm to listen to demands and move to solve societal concerns (Porter and Kramer, 2006). Interestingly, Schaltegger (2011) submits that, organizations should consider the integration of environmental goals in their value creation endeavors. Therefore, organizations may create value for themselves by addressing environmental issues intersecting with their business operations hence the business ethic is realized.

### 3.2.3. Ethical theories

According to Frederiksen and Nielsen (2013), “the main characteristic of the ethical approach is the focus on ethical aspects rather than the possibilities for profiting from CSR” (p. 19).

This approach is based on the principles that express doing the right things for the good of society (Garriga and Mele, 2004). Here, the stakeholder approach considers acts that are principled and right-minded even though this might not profit the firm. While emphasis is on doing the right thing, Frederiksen and Nielsen (2013) clarify that making profit is not morally wrong. However, “taking an ethical approach to CSR entails that companies accept the potential loss of profit and that (eventual) loss of profit is accepted for moral reasons; because sometimes ethical demands such as a concern for the interests of other parties override the demand for profit” (ibid, p. 19).

What is interesting in this approach is that moral principles may result in the organization accepting potential losses and forgoing profit. Under the ethical theories, “business should be neither harmful to nor a parasite on society, but purely a positive contributor to the wellbeing of the society” (Garriga and Mele, 2004, p. 62). One of the most popular approaches under these theories has been the sustainable development concept, which seeks to meet the needs of the present without compromising the ability for future generation to meet their own needs (World Commission on Environment and Development, 1987). Sustainable development originates from a concept that was brought in to address environmental deterioration (Dresner, 2002). The term sustainable development as discussed, was co-opted by business organizations because it promotes growth, and is preferred to sustainability, which is concerned with the depletion and continual use of the natural capital (*see Background of study above*). It is here, under ethical theories that sustainability reporting emanates from and is guided by the moral concept of doing good to the society ahead of any economic growth.

#### 3.2.4. Summary

In this section, I discussed CSR theories to provide a basis on analyzing and distinguishing among different types of CSR reports. The instrumental theories urge organizations to only be involved in any action that is financially beneficial. In Friedman et al’s (2007) terms, the social responsibility of business is to increase its profits (p. 173). Integrative theories outline that the organization depends upon the society for its existence, consequently, the CSR actions are meant to address societal demands to further business needs. Accordingly, organizations have a responsibility to cater for their multiple stakeholders, societal and business stakeholders (Van Marrewijk, 2003). Finally, the ethical theories challenge the organization to be morally upright and put the good of the society ahead of any business aims. Here, the society is considered central, with issues such as the environmental protection and human rights as the good deeds.

#### 3.3 Sustainability: The Organizational Good Deed

Sustainability is described in terms of the moral standard within human beings to distinguish between what is wrong and right. The argument by many scholars is that humans have a moral obligation to do good and achieve a good society. To achieve a good society, humans have a moral obligation to protect the environment. Thus, “a thing is right when it tends to preserve the integrity, stability, and beauty of the biotic community. It is wrong when it tends otherwise”

(Leopold, 1966, p. 262). This assumption surmises the ethical expectations of humans on ecological preservation that it is right to preserve the environment and it is wrong not to. Johnston et al., (2007) furthers this idea as he states that the conflict between ecological systems and human cultures does not mean it is impossible to co-exist, but it only means co-existence has to be defined in terms of what right and what is wrong.

Organizations are an essential constituent of the environmental preservation discourse, and similarly have the responsibility to construct an ethical stance. One wonders whether the ethical organizational actions without the prospect of strengthening the firm's competitive advantage, hinder organizational desire to undertake it. Since the good deed is doing what is right for the environment even if that means lowering of profits, I reason that a position taken by an organization reveals its moral standing. In other words, it becomes interesting to find out to which extent moral reasoning overrides the business as usual nature of the organization.

### 3.4 Geographical considerations in reporting

I am, however, aware of the effects of geographical origins in CSR communication that scholars have pointed out. Matten and Moon (2008) found out that unlike companies operating in the US that are traditionally expected to contribute to societal improvements hence have developed explicit CSR policies and communication, companies operating in Europe have not developed explicit CSR strategies (p. 9). They attribute this disparity to different political and cultural systems in place. The political system assumption is that in "the US corporations have been both attributed and ready to claim, social responsibilities" (Matten and Moon, 2008, p. 404) because government is less active there than it is in Europe.

Therefore, corporations in the US have power to make independent decisions while in Europe, the governments have authority over how corporations act. Other scholars attribute distinct CSR communication and policies to national, longstanding and historically deep-rooted institutions and therefore cater to different social and stakeholder expectations (Aguilera and Jackson, 2003; Matten and Moon, 2008; Einwiller and Carroll, 2014). Thus, the cultures found in different geographical locations are naturally, vastly distinct, and this influences CSR communication as the needs and expectations of societies differ as well. As such, geographical origins affect what

is communicated through CSR reporting, and I hypothesize that this is the case with sustainability reporting.

### 3.5 Communicating Sustainability through Sustainability Reporting

Reviewing literature on classifying CSR approaches and clarifying the sustainability concept are crucial steps. Communicating sustainability is another significant part of this paper. Siano et al., (2017) posit that “sustainability communication is to adequately convey the sustainable organization’s commitment, avoiding the gap between what the company “promises” and its effective ability to achieve and report the expected results” (p. 3). The “effective ability” to communicate hereby signifies the expected transparency and legitimacy that is ascribed to sustainability communication. Hence, sustainability reporting “enables an organization to narrate its identity as an ethical organization that embraces its broader societal obligations” (Fitch, 2018 p. 113). In going public and communicating performance on sustainability, organizations seek to be accountable to stakeholders. However, this practice is being used by corporates to create an image that they are doing something about the environment when they are not, because they realize how sustainability improves brand image (Aggarwal and Kadyan, 2015).

Sustainability information presented has been questioned in terms of its trustworthiness. Through sustainability reporting, organizations today are known to intentionally mislead the public by communicating half-truths and white lies about their sustainability actions and even going as far as giving a false impression that they care about the environment. One concept referring to such action is called greenwashing. Greenwashing is defined as disinformation disseminated by an organization to present an environmentally responsible public image (Pearsall, 2016). Lyon and Maxwell (2011) and Aggarwal and Kadyan (2014) identify the importance of transparency in sustainability reporting, urging disclosure of both negative and positive contributions to the environment.

As Einwiller and Carroll (2014) point out, “selective reporting and embellishment increase skepticism and prevent transparency...” (p. 3). Therefore, selective disclosure in sustainability reporting is hereby classified under greenwashing as transparency calls for full disclosure. While the seven sins of greenwashing, (TerraChoice Environmental Marketing, 2009 cited in Aggarwal and Kadyan, 2014, p. 26) (see *Figure .1* below) give an overview of well-known greenwashing

techniques, some scholars' claims to include the triple bottom line (TBL) reporting and metaphors under greenwashing techniques, have not been paid much attention. Issues on TBL reporting and use of metaphors are discussed below.

### 3.5.1 The suppression of sustainability: Greenwashing in Triple Bottom Line Reporting

Wheeler and Elkington (2001) anticipated that “the triple bottom line will become a defining characteristic of corporate responsibility in the 21st century” (p. 1). Several organizations have since adopted TBL in reporting on their environmental, economic, and social concerns. Roberts and Koeplin (2007) state that “the Global Reporting Initiative’s (GRI) guidelines for sustainability reporting is an initiative that attempts to create a paradigm of triple bottom line reporting that encompasses the economic, environmental, and social performance of business” (p. 29). As most scholars note, much of the early work in promoting this form of reporting is accredited to Elkington (1998), who argues that TBL reporting enables and supports measuring of performances and progress made. As for its definition and its purpose, TBL is a framework or theory that recommends that companies commit to focus on social and environmental concerns just as they do on profits<sup>2</sup>. Thus, TBL reporting can be viewed as a tool promoting accurate, equal organizational disclosures, hence enhances accountability of all the three aspects.

However, some scholars opine that TBL reporting has been used to suppress sustainability reporting. Contrary to Elkington’s (1998) view, Milne, and Gray (2013) opine that, the TBL concept is unlikely to be a sufficient condition for sustainability and may indeed lead to greater levels of unsustainability. Here, the argument is that TBL may not be helpful when it comes to sustainability as opposed to Elkington’s prediction that all the three aspects it covers will be accounted for accurately. To this effect, Roberts and Koeplin, (2007) attempt to provide reasons for the suppression of sustainability in TBL by highlighting that, because reporting on the environment is still in its infancy compared to economic or financial reporting, naturally, environmental concerns will play second fiddle to economic issues. Nevertheless, TBL “has become synonymous with corporate sustainability; in the process, concern for ecology has become sidelined (Milne and Gray, 2013, p. 13).

---

<sup>2</sup> <https://www.investopedia.com/terms/t/triple-bottom-line.asp>

In their research, Roberts and Koeplin (2007) found out that social and economic reporting were stressed more using the TBL reporting as a tool to cover for lack of environmental contributions. Considering the greenwashing definition given above, I argue that coverage of aspects (economic, social, and environmental) through TBL discloses organizational priorities. I posit that through TBL, one will adequately understand issues the organization considers as central, hence concealing, suppressing, and marginalizing environmental concerns only reveals the organization’s sustainability stance. In this study, I, therefore, aim to understand how sustainability concerns are presented through the TBL and articulated in sustainability reporting.

<b>Greenwashing technique/sin</b>	<b>Description of the technique/sin</b>
Sin of hidden trade-offs	Depicting limited qualities of a product to divert attention from its negative environmental impacts.
Sin of no proof	When there is no proof or verified information readily available about an environmental claim made.
Sin of vagueness	Use of broad and misleading words such as “pure”, “natural”, “organic” “eco-friendly” etc.
Sin of irrelevance	Making environmental claims that are irrelevant or insignificant or just for regulatory purposes.
Sin of lesser of two evils	Making a true claim about one side of a product without revealing its other side that negatively impacts the environmental
Sin of fibbing	Making untrue green claims about a product
Sin of worshipping false labels	Demonstrating environmental friendliness using fake labels and certificates

*The Seven Sins of Greenwashing*

*TerraChoice Environmental Marketing (2009) cited in Aggarwal and Kadyan (2014)*

**Figure. 1**

### 3.5.2 Metaphors in Organizational Communication

Most scholars in organizational communication are of the view “that managerial rhetoric plays an important role in organizational effectiveness” (Hogler et al., 2008, p. 393). Repetitions, figures of speech and metaphors are some of the commonly used rhetoric devices in organizational communication. Metaphor use for instance, has been regarded as powerful in organizational communication because it “drives creativity, leading to a communal recognition

of the way things are in the world” (Hogler et al., 2008, p. 394). Therefore, metaphors offer a lens into how one views the world, that is, they reveal the nature of relationship one has with the world. Thus, for organizations metaphors are not mere expressive language, but “guide action appropriately to the extent that they are grounded in experience, direct and indirect, and fit the purpose at hand” (Princen, 2010, p. 61). Since metaphors accurately describe courses of action being taken, they have also been widely used by organizations to capture and document sustainability issues and concerns.

According to Princen (2010), metaphors in the sustainability discourse “help establish a worldview that guides not just how we see, but how we relate to, our environment” (p. 61). Milne et al, (2015) submit that there is a strong emphasis to commit to “continuous improvement” and “moving forward”, especially “towards sustainability” “forward movement”, “progress”, “continuous improvement” (p. 815) – all prominent expressions within the sustainability discourse. Although it is seemingly harmless to use them to be expressive, metaphors do not provide singular interpretations or understandings (Milne et al., 2015). That is, in using metaphors, several understandings may be drawn, hence communicating sustainability in this case tends to have a much broader connotation and therefore, becomes contentious. Metaphors are widely used and accepted in communication in general, but I argue that they may fall under the sin of vagueness in communicating sustainability.

Oswick et al., (2002) define a metaphor as a word or phrase applied to an object or action that it does not literally denote to imply a resemblance. From this understanding, metaphorical use makes it possible for several interpretations to be drawn out of the information communicated but none more so in the sustainability field. As highlighted above on the ambiguity characterizing the field, use of metaphors may not be helpful in a field where definitions and concepts are still cause for debate, as they open doors for a variety of interpretations.

However, it is not true to assume metaphors are always used only to mislead the reader. Metaphors have been a source of creativity and allow writers to express ideas in a way that creates powerful imagery to the reader. Therefore, the context in which metaphors are used becomes pertinent. Milne et al., (2006) found out in their study that metaphors are used to reinforce business-as-usual. They studied metaphors presented in business literature, corporate

social, environmental and sustainability reports for their generalization on metaphors. It becomes interesting to investigate how metaphors, which naturally do not offer a singular interpretation, aid one's understanding of organizational sustainability engagements and actions as presented through sustainability reporting.

Here, I further argue, that what is communicated reveals the overall sustainability position of the firm and through what is communicated, we therefore identify issues the organization regards as central and principal. Investigating metaphors used in sustainability reporting helps explore their in-context usage, aiding in understanding the way the organization addresses ecological concerns.

#### 4.0 Problem Statement

McDonagh (2006), Harris, (1996) and Uhlaner et al., (2004), have argued on the importance of communicating and disclosing organizational CSR information and practices. Furthermore, Carroll and Einwiller (2014) have discussed the importance of negative disclosures in CSR reporting. Coombs and Holladay (2013) highlighted the need to pay close attention to what is communicated in CSR reporting. By communicating the firm's impact on the environment, the organization seeks to be accountable and transparent. As argued above, communicating sustainability through sustainability reporting stands to legitimize the corporate's conduct towards the environment (Carroll and Einwiller, 2014). While social and economic aspects can be accounted for, there is no satisfactory coverage on sustainability in CSR researches. Researches do not illuminate ecological issues, furthermore, the nature of the relationship between organizations and the environment is not adequately accounted for. Aras and Crowther (2009) make an interesting observation on this subject and state that "much corporate activity is predicated upon the assumption that sustainability is not only achievable, but that sustainable development is a realistic possibility" (p. 280).

As a result, the assumption is that sustainability is avoided because it demands much input, which threaten the usual organizational practices, hence sustainable development becomes a more viable option. Since sustainability is presented as an ambiguous, often redefined and avoided concept, one wonders what makes up sustainability reporting. Considering the above, there is need to understand what is communicated through sustainability reporting and whether

the environmental aspects remain central and are not conflated and redefined into concepts and ideas the organization sees as feasible, achievable and maintain the business status quo.

My goal, therefore, is to make an analysis of sustainability reporting against the sustainability stance adopted by this paper (*see Background of study above*). This paper seeks to make a comparative study between organizations based in the US and Europe, respectively. This study seeks to contribute to the already existing knowledge on organizational sustainability reporting in the academic field by shedding more light on what is communicated through sustainability reporting against the principles of sustainability guided by the following problem formulation:

**How do organizations communicate on sustainability issues through sustainability reporting?**

To respond to this problem formulation, as stated above, a comparative qualitative study anchored in a communicative constitution of organization approach was conducted. To my knowledge, only Siano et al., (2017) have employed the communicative constitution of organization approach in order to shed further light on organizational sustainability communicative events. Apparently, this theoretical dimension is not well developed; therefore, to make my own theoretical contribution, I made use of the communication constitution of organization (CCO) approach in this study for purposes of exploring what the organizations seek to accomplish and the social reality produced through how they express themselves. In the section below, I aim to give rationale for and justify the use of the CCO approach, but, firstly, I will set out the delimitations of this paper.

#### 4.1 Delimitations

According to Huang and Rust (2010), sustainability consists of three pillars, namely the environment, economy, and social justice. Montiel (2008) submits that sustainability incorporates only environmental and social aspects. As noted above, however, the environment is the main concern and forms the core of sustainability concept (*see Background of study above*). Even Montiel (2008) concedes that environmental and social concepts have different pasts and were established to address different issues but seem to be converging to address organizational concerns. Such proliferation of concepts and blurred lines have made it possible

for organizations reporting on sustainability and being socially responsible to incorporate both aspects in their reporting. Therefore, even reporting types such as environmental sustainability reporting or sustainability reports will still contain both environmental and social elements.

To reiterate this paper's view as highlighted above and for the avoidance of doubt, I am only concerned with the ecological issues, which are the reasons for emergence of sustainability (Washington, 2015, Beder, 1996), and how they are disclosed, accounted for and articulated through organizational communication. Thus, the sustainability view of this paper only focuses on issues to do with the environment while other aspects such as economic and social, are only explored in relation to, and if environmental matters are expressed through them.

## 5.0 Theoretical Framework

### 5.1 The Communicative Constitution of Organization Approach

The Literature review above dealt with the definitions, contestations and dimensions associated with sustainability as provided by different scholars. The aim was to provide context and further to that, announce the assertions and views the paper has on these concepts. To answer the problem this paper has raised as well as proffer a lens for analyzing the data collected, this paper will make use of the CCO approach. This section will justify and account for the theoretical framework choice, thus, outlining key tenets that make this approach relevant for this paper.

Seeking to understand organizational sustainability communication through sustainability reporting highlights the need to investigate what the reported information dictates. As argued above, because sustainability is a contested and ambiguous field, it makes it rather difficult to interpret organizational positions; however, if issues matter so much to an organization, they will be objects of attachment (Gomart and Hennion, 1999), which can be heard and felt when people (or organizations) communicate (Vasquez et al., 2018, p. 419). In other words, matters of concern or central issues manifest and are reflected through communication. For the sake of clarity, matters of concern are what drive organizations to “defend or evaluate a position, account for or disalign from an action, or justify or oppose an objective” (Vasquez et al., 2018, p. 419).

I hereby make use of the CCO approach that leans more towards the Montreal school of thinking. The CCO approach views communication as the means by which organizations are talked, written, and acted into existence (Cooren, 2006). In describing the tenets of the approach,

Schoeneborn and Vasquez (2017), state that, “CCO scholarship is based on the idea that the organization emerges in and is sustained and transformed by communication (p. 1). This view goes beyond the more dominant Shannon and Weaver (1949) sender-receiver transmission model, instead, the organization exists and emerges as a result of numerous communicative activities. Communication, therefore, is not only a means of message transmission for the organization but is also understood to be a part of how the organization is reproduced.

Therefore, “an organization is embodied or incarnated, or materializes, in anything or anyone that can be recognized as representing it” (Schoeneborn, 2014 et al., p. 285). The last statement underlines the issue of agency, which in CCO scholarship, is conceptualized differently making the schools of thinking rather distinct as to what should be regarded as representing the organization. It is here that I lean more towards the Montreal school of thinking.

The Montreal school of thinking submits that speech acts of all kinds, texts, tools, websites, artifacts, all forms of interaction and other material objects are endowed with communicative agency as soon as they are acknowledged as belonging to or representing an organization (Cooren, 2011; Schoeneborn et al., 2014). Unlike the Four Flows approach, which recognizes CCO as a product of multiple processes, here, any material suffices to explain an organization. The Montreal CCO scholarship identifies many agents (other than human) and broadens the focus to include “texts, narratives, speech, conversations and other linguistic forms to explore their organizing properties” (Schoeneborn and Vasquez, 2017, p. 5). Cooren (2006) concurs with this notion and states that an organization materializes, actualizes, presents, embodies itself through all the beings who or that claim to, or are deemed to, act or speak in its name, whether these beings be spokespersons, policies, operations, employees, laws, journals or the website.

As already mentioned above, if matters are of concern, they will be given centrality and communicated. This understanding gives me the basis to identify organizational concerns based on the assumption that materials can communicate, reflect, manifest, and constitute the organization. Thus, the CCO dimension recognizes agency given to materials as constituting the policies, rules, norms, ideologies, and laws (Cooren, 2006), that account for the organization. In the context of this study, this approach is preferred because it explains sustainability reporting, and how it constitutes the organization.

Additionally, CCO approach offers a deeper understanding and a sharper critique of the role of language and communication in an organization (Schoeneborn, et al, 2018). Language, with its linguistic devices, makes communication complex. Exploring and analyzing language in context helps one understand expressions and meanings. The CCO scholarship focuses on how language and communication interject into the creation of the social world hence pursues the linguistic turn by analyzing metaphors and discourses for their roles in creating and sustaining the organization (ibid, 2018). Here, language is being studied as a premise to what the organization is and how it is communicated into existence. In other words, our understanding of the organization and its aims are revealed not through what the organization says, but how the organization says this information, that is, choosing expressions and words that help it produce its goals and embody its social reality.

In looking at metaphorical explorations and discourse analysis, the CCO approach views it as a lens of looking at how the social reality is constructed, that is, how the organization comes into being. According to the CCO approach, the organization is formed and maintained from the interaction between context and communicative acts rather than from these communicative acts themselves (Ashcraft et al., 2009). In other words, communicative acts do not happen in isolation, but rather occur in relation to a given context, hence, understanding these acts without context is incomplete. Emphasis should therefore be placed on the interaction between context and communicative acts such as metaphors for a clearer understanding. Through this interaction (of context and communicative acts), the organization's social reality is created, sustained, and accomplished.

A pertinent argument could be made that ambivalent information communicated by an organization may suggest failure to effectively communicate. Thus, the information communicated by an organization should not be rendered as an embodiment and representative of the organization. Putnam and Nicotera (2010) challenge this assertion and state that even in the midst of ineffective and inefficient communication, the organization is still created and sustained. They argue that even if information might seem ambivalent, to the organization it might “foster effective coordinated action and task accomplishment...” (ibid,2010, p. 160). Hence, even if the communication from the organization seems inconclusive, it is still a worthy representation of the organization.

### 5.1.1 Summary

Above, an argument for the appropriateness of the CCO lens as a framework for this paper by accounting for its tenets was put forth. Firstly, the appropriateness of this approach was acknowledged based on its argument on how the organization is visible and apparent through organizational communication. As the study aims to understand what is communicated through sustainability reporting, the constitutionalist communication paradigm aids this paper in search of transparency as it focuses on the interpretation of meaning (Taylor 2013, Aggerholm et al., 2009, p.25). Hence, the question on how sustainability is communicated through sustainability reporting can be responded to candidly.

Secondly, issues of concern in organizational communication such as sustainability reporting can also be identified using the CCO approach, which is of the view that what is of concern will be communicated and accounted for. Thirdly, I tend to draw more from the Montreal school of thinking because their proponents allow for agency to be given to a variety of objects other than human, such that any form of material embodies and can be identified and deemed as representing the organization. Hence texts, pictures, websites, narratives, and many other materials speak on behalf of the organization. Lastly, the linguistic turn the CCO approach pursues, allows for deeper understanding of metaphorical explorations and provides discourse analysis to understand how communicative acts occur within a given context because the organization is talked into being again stressing the need for interpretation of what is communicated since that is how the organization is produced and sustained.

### 5.1.2 Reflections of the CCO approach

For all the qualities the CCO lens has, I am aware of shortcomings in its application. The CCO approach has identified organizational communication in some instances as inspirational talk (Schoeneborn and Vasquez, 2017). Especially in CSR activities, inspirational talk gives an indication of what the organization intends and aspires to do in future. For this reason, Christensen et al., (2013) argue that CSR communication should not always be prematurely condemned as greenwashing because organizations talk themselves into a new reality. Hence, “even if the current business practices might not live up to these aspirations, it at least depicts a statement to which a firm can be held accountable later” (Schoeneborn and Vasquez, p. 10).

However, as a limitation, there is no way of telling if what has been communicated is aspirational talk. Basing on this line of thinking, sustainability reporting that is ineffectual can be deemed aspirational talk under the CCO approach, which in my view, dismisses any greenwashing claims, a significant characteristic of the sustainability field. Hence even if a new reality communicated cannot be substantiated, it becomes premature to render it as greenwashing, therefore accountability may be hindered since there is no telling on what the organization says was accomplished.

## 5.2 Roadmap for the rest of the paper

The following section describes the philosophy of science considerations of this paper. The section thereafter describes the research design of this paper followed by reflections on the methodology and procedures for this empirical study. The paper will proceed to the analysis of the data collected and the discussion thereof will follow.

## 6.0 Philosophy of Science

In this section, I will account for the ontological and epistemological perspectives of this paper and rationale for the choices made justified.

Philosophy of science is a branch of philosophy concerned with the foundations, methods, and implications of science plus the reliability of scientific theories. It mainly consists of two branches, namely ontology and epistemology. Ontology deals with the nature of being or social reality and answers questions on what and how things can be said to exist (Bryman, 2012). Epistemology on the other hand, deals with nature of knowledge regarding methods and validity (ibid, 2012). This paper adopts social constructivism and interpretivism approaches for the ontological and epistemological perspectives, respectively.

### 6.1 Social Constructivism

Sustainability communication is characterized by ambiguity and contestations, hence meaning is being consistently negotiated and renegotiated. The CCO approach – the theoretical framework adopted for this paper – recognizes that there is a constant renegotiation of meaning between organizational agents and communicative acts to sustain an organization. To use Schoeneborn and Vasquez's argument regarding the reproduction of meaning through the constitutionalist

communication approach; this “nature of communication implies recognizing that ambiguity, indeterminacy, and disordering are to be expected whenever actors engage in organizing” (2017, p. 4).

Thus, the social constructivist approach is justified here as the “social phenomena and their meanings are continually being accomplished by social actors” (Bryman, 2012, p. 33) who are actively involved in organizing. Communication here, cannot be fully controlled by the communicator’s intentions, i.e. the organization’s intentions, but meaning is derived and co-constructed by agents who therefore shape the social reality (Day and Thompson, 2004). The social constructivist approach is therefore justified as both the sustainability discussion and the theoretical framework assume that the social phenomena and their meanings are in constant renegotiation and revision, socially situated, open for interpretation, and accomplished by social actors (Bryman, 2012).

## 6.2 Interpretivism

The research is further underpinned by the interpretivist epistemological perspective. The theoretical framework tenets suggested a constitutionalist paradigm of communication, which effectively seeks to understand meaning through interpretation. The CCO approach aims to explain and interpret organizational communication as producing and sustaining an organization. The researcher here is involved in the construction of meaning through interpretation to grasp the contextual meaning (Bryman, 2012), hence the rationale for the interpretivist position. The researcher therefore becomes “an explicit part of knowledge and cannot be excluded as a possible intervening variable (Flick, 2006, p. 6). The literature revealed the ambiguity and contestations constituting sustainability discourse and subsequently, sustainability reporting, and some of the rationale given for the contestations is that the field is still in its infancy.

This entails that the paper relies on the researcher to make observations and judgements informed by available theories and concepts found in the literature and other sources for a better understanding. Denzin and Lincoln (2000) concur with the point and highlight that the researcher must “deploy a wide range of interconnected interpretive practices, hoping always to get a better understanding of the subject matter at hand” (p. 3). Therefore, the researcher is heavily involved

in the construction of meaning and is relied upon in this study hence rationale for the interpretivist approach.

## 7.0 Research Design

In this section, I present ‘a framework for the generation of evidence’ (Bryman, 2012, p.45) with the intention of shedding light on the comparative research design this paper uses for the generation of empirical data and provide the rationale for the chosen cases as well the appropriateness of this design.

Since case studies are generally used because they allow in-depth exploration of an unknown phenomenon, a qualitative comparative research was used for this paper to investigate sustainability reporting from selected cases. This was done for purposes of attempting to draw a conclusion about the phenomenon being investigated, that is, by comparing two organizations, it makes it possible to uncover blind spots, which may appear natural or true if one was to investigate one organization only. Thus, a comparative case study allows for a wider consultation of an issue to which generated data is representative of a phenomenon as possible.

A comparative design is either selected according to the most similar with different output or most different with similar output design (Schlosser and De Muer, 2009). This research made use of the most different with a similar output design system. Through this design system, ‘more universal explanations are sought as far as the selected area of homogeneity is concerned’ (Schlosser and De Muer, 2009, p. 4). In line with this paper’s assumptions on geographical origins (*see Literature Review above*), the researcher investigates Max Burger (European organization) and Starbuck Coffee Company (US organization), with sustainability reporting as the subject of homogeneity in this study.

## 7.1 Case Descriptions

Max Burger is a 2019 UN Global Climate Action award winner and the only European company in the ‘Go Climate Neutral Now’ category. The organization is the most profitable Swedish restaurant chain renowned for its climate-positive burgers (See Appendix 1) listed as one of the most sustainable companies by the Swedish Sustainable Brand Index; and regarded as the most sustainable restaurant chain in Europe in 2018 by the British Financial Newspaper CFI<sup>3</sup>.

---

<sup>3</sup> <https://www.max.se/ansvar/ansvar/>

Starbucks is a coffee company formed in the United States and is ranked in the top 50 of the Barron's of US's 100 most sustainable companies of 2019 (see Appendix I). The company's reputation and ranking as a sustainable company has grown over the years in the US.

## 7.2 Purposive Sampling

The paper made use of purposive sampling, a non-probability form of sampling (Bryman, 2012). The goal of purposive sampling is to sample cases or participants in a strategic way, so that those sampled are relevant to the research questions that are being posed (ibid, 2012, p. 418). Whereas probability methods of sampling are best if the researcher wishes to accurately describe the characteristics of a sample in order to estimate population parameters, a purposive sample is best if the purpose is exploration (Arber, 2001). The assumption of the paper is that geographical origins affect and make sustainability reporting different (*see Literature Review above*). To prove or disprove this hypothesis, two organizations along different geographical dimensions were carefully selected to allow for exploration on an unknown phenomenon (Schlosser and De Muer, 2012).

The organizations were also selected according to their reputation on sustainability (*see Case Description above*) and availability of reporting of such from the organization to allow for comparability as the basis to which the research question of this study may be answered. I chose prominent, reputable organizations in sustainability and regard these cases as the least likely of cases, that is, findings on these cases may be valid for all or a large majority of the population (organizations) (Flyvberg, 2006). Therefore, cases here were purposely selected to allow one to gain certain insights that other organizations would not be able to provide (Siggelkow, 2007).

## 7.3 Data Collection Method(s)

In this section, I will account for the use of documents as a source of data collection used in this paper with the aim of giving a rationale for the appropriateness of the method in finding answers to the research question of this paper.

By adopting a subjective stance, to which the researcher is relied on for interpretation, and basing on the view that knowledge construction is as a result of social negotiation (*see Philosophy of Science above*), the study is anchored in a qualitative research method. Flick (2002) submits that qualitative research "is of specific relevance to the study of social relations owing to the pluralization of life worlds" (p. 2). Lincoln (2000) defines qualitative research

as “the studied use and collection of a variety of empirical materials – case study, personal experience, introspection, life-story, interviews, artifacts, cultural texts, and production,...and visual texts – that describe routine and problematic moments and meanings...” (p. 3). This understanding of qualitative research methods compliments the CCO approach, which gives agency to numerous materials, including the use of documents as a source of data (*see Theoretical Framework*) and as a communicative embodiment, manifestation, and constitution of organizations.

### 7.5 Documents as a source of data

According to Bryman, ‘people who write documents are likely to have a particular point of view that they want to get across’ (2012, p. 551). I share the same sentiments with Bryman (2012) and acknowledge that documents communicate a position for an individual or organization and express matters of concern. Organizational documentary sources include, but are not limited to, annual reports, press releases, company newsletters, advertisements, and photographs (Bryman 2012). Therefore, annual sustainability reports as well as information on the organization’s website (*see Table 2 and 3 below*) were used for purposes of this study.

Instead of using annual sustainability reports as the only source of organizational sustainability information, Scott and Jackson (2012) identify that organizations have increased the utilization of the web to further provide unlimited quantities of information. Press releases, newsletters, videos, and other information provided on the web may serve as sources of data and useful means of communicating organizational sustainability. Thus, web-based reporting and annual sustainability reports were regarded as data sources for corporate environmental reporting in this paper. Web-based reports are easily accessible through an internet connection and reported information is more current as new information can be added onto the website as soon as it becomes available (Scott and Jackson, 2012).

**Table 2. Max Burger Sustainability Reporting Channels**

Type of Web-based Reporting	Brief description of the reporting
Climate Positive Report	How to come up with climate positive burgers
Press Release	Go Climate Neutral UN Award
Sustainable Brands Presentation	Burgers that eat carbon

**Table 3. Starbucks Coffee Company Sustainability Reporting Channels**

Types of Web-based Reporting	Brief description of the reporting
Global Social Impact Report	Leading Sustainability
Sustainability Commitment Message	Giving more than we take from the planet
Farmers weather climate change	Helping farmers grow more

Web-based reporting has an advantage over other forms such as print reporting as it allows for additional content to be added at regular intervals meaning that the data accessed was rather current as information can be added in real-time. While a more popular method such as semi-structured interviews is highly regarded and used in qualitative researches because it allows for probing to get a better understanding of information made available, it has to be noted that this study regards web-based material and reports as a 'spokesperson' for the organization. Thus, information made available by the organization requires no further reinforcements. Web-based reporting is favored because I assert that it represents a collective organizational position on environmental sustainability, whereas with semi-structured interviews, informants have freedom to express their own views that may not resemble the organizational stance. Further to this, there is so much interviewee and interviewer bias associated with semi-structured interviews while focus group interviews provide group feelings and perceptions, information gathered may not be representative of non-participants (Bryman,2012).

I argue that documents are not impressionable and cannot be not influenced hence offer a transparent lens into understanding an organization. Bryman (2012) highlights this non-reactivity nature of documents, and submits that, because they have not been created specifically for social research purposes, 'the possibility of a reactive effect can be largely discounted' (p. 543). This review supports views by Sarantakos (1998) who states that, 'the method itself and the act of measurement do not affect the results' (p. 277). Therefore, web-based reporting represents an error-free and accurate organizational position on environmental sustainability.

## 7.6 Semiotic Analysis

In this section, I will account for the analysis of the data collected and further give a rationale for the analysis approach. I will also provide the steps taken to code the collected data.

This study makes use of semiotic analysis to analyze the data collected. Yusof and Lehman (2009) understand semiotics as a ‘process of classifying signs and sign systems in relation to the way they are transmitted and include the study of how meaning is ascertained and understood’ (p. 227). Here, centrality is given to the literal and denoted meaning that texts may convey. How the communication is relayed could be two-folded, that is, reporting may be transmitted in a manner that requires one to go beyond the surface and interpret it in context and regard this as signifying an organizational position. Hence, what words, phrases, idioms, metaphors, and expressions stand for is investigated for what they mean and evoke regarding sustainability.

According to Barthes (1970/1974), as quoted in Gilgun (1999), ‘texts are wily, suggestive, and even chameleon-like. Expressive and endowed with an unspoken language that constitutes its plural and its interiority’ and ‘no reading will be definitive’ (p. 183). Craig (1999) further notes that, “words have correct meaning and stand for thoughts and codes...” (p. 133). Based on this understanding, texts are regarded as signs loaded with signification and connotations, hence the use of semiotic analysis in this paper. Since this paper aims to analyze sustainability reporting and hypothesizes that the communication constitutes and embodies organizations, ‘semiotic analysis assists in the exploration and interpretation of texts as the representation of the world through messages’ (Yusof and Lehman, 2009, p. 227).

While Bryman (2012) concedes that the most prevalent approach to analyzing documentary sources is through qualitative content analysis, semiotics is more appropriate and preferred for this investigation. Yusof and Lehman (2009) assert that semiotics guides the investigation of motivations for corporate environmental reporting and assists the interpretation of the possible signification of the environmental messages reported. Thus, through a semiotic analysis, issues of significance and concern amplified or hinted at, may be detected. As Crowther (2002) notes, environmental messages are generally for image building, I argue that messages may contain meaning beyond the literal level. Schoeneborn and Vasquez (2017) further posit that methods such as semiotics are key in keeping the researcher grounded in communicative events so that ‘they can explore the ways in which speech acts, rhetorical tropes, conversations, and figures

create, maintain, or transform an organization' (p. 13), and here I may add sustainability reporting as another communicative act.

Thus, semiotics as a method promotes the constructivist view as knowledge is a product of social interaction, echoing the ontological position of this paper (*see Philosophy of Science above*). Therefore, the CCO approach as the theoretical framework of this paper further accommodates semiotics as a tool of analysis in an attempt to 'unpack the black box or idealized abstraction of an organization' (Putnam and Nicotera, 2010, p. 161). The concept is based on the dualist notion of signs: the signifier or the denotative, or the literal form of the word or phrase articulated meaning, the signified as the mental concept, perceptions or impressions of the mind (Saussure, 1966).

Understanding the signified is dependent on one's ideology, background and in the case of this paper, this is underpinned by definitions, concepts and positions taken, which allow me to read between the lines. Inductive reasoning characterizes the paper as the study moves backward to theories and generalizations drawn above (in the theoretical framework and literature review) to validate its findings. The study is therefore iterative as it takes its point of departure from the literature review and theoretical framework (theory) of data, and moves back to theory from the data for its mode of reasoning and categorization; "meaning that data collection and analysis proceed in tandem, repeatedly referring back to each other" (Bryman, 2012, p. 387)

I made use of latent coding to categorize collected data. 'Latent coding implies the identification of presence and frequency of semantic units, that is, those related to meanings, as defined in the early stages of the study' (Sarantakos, 1998, p. 283). Therefore, the categorized codes can be understood as elements that have an extra layer of meaning, hence the signifier and the signified can be clearly illustrated based on the literature review, definitions and concepts established in this paper (*see Table 4 below*).

After reading through the available sustainability reporting of the chosen organizations, back and forth referrals were made to the theoretical framework and literature review for guidance in coding the data collected. I read texts from one of the organizations' reporting and assigned codes to a label indicating the criteria chosen in this study (Sarantakos, 1998). Similar inferences were then searched for in the second organization and I came up with the sustainability claims category (see Table 5). The same process was repeated three more times, to form 3 more

categories, whereby frequent semantic units in one organization formed the basis to which the same codes would be pinpointed in the other. This naturally meant every category contained corresponding codes hence the basis for comparing the two organizations. Resultantly, I came up with 41 codes, which fall under the following four categories; environmental sustainability claims, the journey metaphor in sustainability reporting, sustainability with economic and social aspects and environmental actions (see Table 5, 6, 7 and 8, respectively). However, since the study is iterative, it is still open to new categories emerging from the data collected and is not limited to the ones specified here as it moves back and forth between theory and data to generate rich interpretations.

**Table 4. Operationalization of Theory**

<i>Category</i>	<i>Signifier codes</i>	<i>Theory</i>	<i>Signified meaning</i>
<b>Environmental Sustainability Claims</b>	<b>The Green family burger sustainability claim:</b> Not only was it our biggest product launch since 1968, it has also been our most profitable	<b>Sustainability meaning:</b> Gowdy (2014) argues that sustainability initiatives have lost meaning ‘by trying to reconcile sustainability with the dominant ideology of growth and accumulation’.	Sustainable development is often seen as being based on continuing economic growth (Washington, 2006). Sustainability defined in accumulative economic growth terms is sustainable development.
<b>Journey metaphor in sustainability reporting</b>	<b>Metaphorical indication of progress:</b> I see today as a milestone for our business as we declare our concern for our planet’s future’	<b>Sustainability as a destination:</b> Clearly, there will always need to be ongoing improvement to any sustainability strategy over time. Hence if we have a goal of ‘sustainability’ there will have to be a transition process to get there (Washington, 2006, p. 30)	Sustainability is a goal and a process to get there. Measurements in form of goals are crucial as indication of progress made and without the destination, progress cannot be accounted for and validated.
<b>Environmental Contributions/actions</b>	<b>Sustainability actions mitigating climate impact:</b> Not only do we have to start cutting emissions faster, we must remove greenhouse gasses we’ve already emitted from our atmosphere’	<b>The moral obligation:</b> Humans have a moral obligation to do what is right for the environment (Johnston et al., 2007)	The realization that the environment benefits human being hence, humans are expected to do more for the environment because they rely on it for a livable life.
<b>Sustainability with economic and social aspects</b>	<b>Profiting from sustainability:</b> The sales of Green-Family meals have increased by 900% over the last two years	<b>Profit and environmental protection contradiction:</b> Environmental protection often reduces profits (Muller-Christ, 2011)	According to Garriga and Mele (2004), instrumental theories, CSR actions are meant to improve the organization’s economic standing. CSR practices should only be taken if the result is profit

Even though some of the information for Max Burger was offered comprehensively in Swedish, I only coded and analyzed information offered in English bearing in mind the significant

disadvantage associated with translation as words, their meanings and subtle references can rarely be translated into another language and maintain the same intended meaning. Since the paper is mainly interested in the articulation of sustainability communications, translation of idioms, expressions, and metaphors, among others, becomes problematic as they are most likely to lose their intended meanings. Hence, in line with most of the choices made, I avoided using these translations to maintain the credibility of the data as error free and accurate information representing or written on behalf of the organization.

## 8.0 Trustworthiness

This section seeks to account for the strategies this paper has in place to ensure rigor for the study and for the reader to use as a means of assessing the value of the findings of this research (Krefting, 1990). To satisfy the trustworthiness of this paper, the following four criteria, inspired by Lincoln and Guba (1985), will be addressed: credibility, transferability, dependability, and conformability.

*Credibility*- According to Shenton (2004), in addressing the credibility criteria, the researcher should detail the use of correct and appropriate measures during the collection of data and findings thereof. In other words, there is need for ‘researchers to promote confidence that they have accurately recorded the phenomena under scrutiny’ (ibid, p. 64) and detail how this can be tested and measured. I provided a detail of how the gathered data will be conceptualized and analyzed (*see Table 4 above*). While it is popular for qualitative researches to make use of semi-structured interviews as a key tool for in-depth exploration, I made use of documentary sources in this study because of their non-reactive and pure unadulterated nature. This is a crucial element as the assumption is that organizations exist and manifest in communication.

However, to ensure their validity, there is need to confirm authenticity of documents and it should be established that they are coming from the organization in question. Bryman (2012) argues that if “authenticity of the documents was confirmed, and it would seem that credibility was verified” (p. 551). Given that documents accessed were from the official website, questions about their authenticity and authorship are addressed. In applying a random sampling, (Preece, 1994) posits that unknown influences are distributed evenly back to the population. Rather than focusing on generalizations, because I mainly intend to respond the problem raised in this paper,

the use of purposive sampling method allows for exploration on organizations that are most likely helpful in establishing facts on an unknown subject.

*Transferability*- Merriam (1998) submits that transferability is about how the findings of one study can hold true and apply in other situations. Here, the emphasis is on demonstrating how the findings can be generalized back to the population where the sample was drawn. Shenton (2004) reveals that ‘ultimately, results of a qualitative study must be understood within the context of the particular characteristics of the organization or organizations and, perhaps, geographical area in which the fieldwork was carried out’ (p. 70). To this effect, firstly, I provided a thick and detailed description of the phenomenon under investigation in both the background of the study as well the literature review for the reader to have a full understanding of the matter under investigation.

Secondly, one of the contentions made in this paper is that geographical origins affect organizational sustainability reporting, hence the rationale for choosing two organizations from distinct geographical regions to ensure representativeness of the findings and application in their respective settings. The sustainability status of organizations chosen as cases also seeks to enable transferability as both organizations are arguably the most sustainable organizations in their respective settings. To use reasoning by Flyvberg (2006), because of their status as the most sustainable firms, such organizations are the least likely to conflate, greenwash and avoid ecological concerns in their reporting. If findings on these cases reveal otherwise (that they avoid ecological concerns), then most, if not all organizations, from the represented population will most likely do the same.

*Dependability*- Lincoln and Guba (1985) argue that there is a close relationship between dependability and credibility because the demonstration of credibility ensures dependability is realized. Shenton (2004) reveals that with dependability, ‘the processes within the study should be reported in detail, thereby enabling a future researcher to repeat the work, if not necessarily to gain the same results’ (p. 71). To this effect, an in-depth reflection on the selection of methods

- In Sweden, we're the only country-wide burger chain that uses **ONLY SWEDISH BEEF**. This costs about 30% more than the comparable products from the EU, but we think it's worth it: **Swedish beef is produced with the lowest levels of antibiotics in the EU; Swedish laws on animal welfare are among the strictest in the world; Swedish beef has a much lower carbon footprint than the EU average.**

## ***Fig II***

used in the research design was provided for the reader to follow. With the data collected, I provided steps on how the categorization was done along with the examples. To enable replication in the coding of the data, organizational reporting (*see Appendix I*) are further provided and sentences and information (codes) in the reports that are of significance were highlighted (*see Fig. 11 above*).

*Confirmability*- ‘Here, steps must be taken to help ensure as far as possible that the work’s findings are the result of the experiences and ideas of the informants, rather than the characteristics and preferences of the researcher’ (Shenton, 2004, p. 72). To reduce researcher bias, Shenton proposes a triangulation of methods to ensure that reflections on the findings are based solely on the data and not on premeditated ideas and theories. This paper does not make use of a triangulation of methods because I assert that due to their non-reactive nature, documents provide the opportunity to assess the organization’s position on ecological issues without seeking clarifications via other qualitative methods such as semi structured interviews or focus groups. I reasoned that other forms of data collection would distort the organizational view that already exists and manifests in the reporting.

By avoiding reactive methods, I have been successful in excluding possible distortion of data, but because ‘researchers cannot free themselves of their theoretical and epistemological commitments...’ (Braun & Clarke, 2006, p. 84), the data interpretation relies on the researcher to be part of the production of meaning. Therefore, my preferences in the research may influence the findings and to reduce this potential researcher bias, I made the interpretations based on the definition for sustainability provided in the literature (*see Background of study above*). Further, a trail was provided for the reader to understand how conclusions were drawn (*see Table 4 above*).

## **9.0 Findings and Analysis**

Semiotic method analysis, as highlighted above, was used to analyze articulated sustainability messages and their significations. Both organizations were analyzed in view of the following four theory-driven categories that emerged: environmental sustainability claims, economic and social aspects, ethical organizational actions and concerns, and the journey metaphor.

In response to presumptions on whether organizations conflate sustainability, I first analyzed organizational claims to provide an understanding of engagements made by the two organizations. In analyzing these sustainability claims, I argue that matters of concern are highlighted through these communicative acts. Secondly, the metaphors used are also addressed to establish their significance in the sustainability context of the two organizations. As discussed, metaphors provide several interpretations hence analyzing them in context may help in identifying what the organizations allude to in their reporting.

Economic and social aspects are also presented to further investigate the use of TBL reporting for greenwashing purposes and how it supposedly conceals for lack of environmental contributions. As the literature highlighted that TBL either prioritizes or marginalizes environmental issues, how sustainability concerns are articulated may be explored. Finally, the ethical stance the organizations take to preserve the environment is presented and analyzed to shed light on whether the profit-oriented aspect of the organization overrides the need to do good for the sake of nature.

Comparisons between the organizations were made as a summary on the categorized codes as I hypothesized that geographical origins may influence what is communicated in sustainability reporting. Guided by the theoretical framework, I view all the organizational communication from the constitutionalist perspective that envisages that the organization is talked, written, and acted into existence (Cooren, 2006). Therefore, communicated material reveal organizational stance. My interpretations are further validated by the assertion that “language provides not merely a representation of objects and events, which the communicator of the information has in mind but also a representation of the desires, intentions and goals of the communicator” (Crowther, 2002, p. 23).

### 9.1 Environmental Sustainability Claims

In this section, I aim to analyze environmental claims made by the two organizations. As mentioned above, I analyze these claims as what the organization perceive to be positive on the environment. Using the Literature Review and established definitions of this paper on sustainability and basing on the CCO perspective, I aim to understand the significance of these claims and how the organization is produced, accomplished, and expressed into being. I view these claims to be representative of or speaking on behalf of the organization.

**Table 5. Environmental Sustainability Claims**

<i>Org</i>	<i>Claim</i>	<i>Description of the claim</i>	<i>Example</i>
Max Burger	Climate Positive Burgers	Phrase used to describe a positive environmental initiative	‘When you eat a burger from Max, you’re actually helping the climate’
Max Burger	Climate Positive Burgers	Consumption is helpful	‘Bit by bit, bite by bite, we want to make the world better, serving great tasting burgers and helping create a good society’
Starbucks Coffee Co.	Sustainable Coffee	Responsible Coffee	‘Our vision is simple: to produce sustainable coffee, served sustainably.’
Starbucks Coffee Co.	Support for farmers	Quality coffee for future generations	‘Core to ensuring long-term sustainability of coffee is also ensuring the economic profitability for farmers...’
Starbucks Coffee Co.	Trees distributed to farmers	Donation of climate resistant trees	‘These climate-resistant trees replace ones that are declining in productivity due to age and disease...’
Max Burger	1.5 million trees planted	Trees absorbing carbon	‘To increase how much carbon dioxide can be absorbed by the planet’s plant life, we simply need more plants.’
Max Burger	1.5 million trees planted	Trees absorbing carbon	‘...we’ve financed the planting of 1.5 million trees in Africa, most of them in a project called Trees for Global Benefits in Uganda.’
Starbucks Coffee Co.	Quality coffee	Quality coffee for future generations	‘Climate change represents significant immediate and long-term risks to coffee farmers around the world, and we are taking steps to ensure the supply of high-quality coffee for future generations.’
Max Burger	Climate positive burgers	Burgers helping the environment	‘Our burgers eat carbon...’
Max Burger	The Green family burgers	New Burgers that lower emissions	Not only was it our biggest product launch since 1968, it has also been our most profitable

### 9.1.1 Max Burger

Max Burger introduced the ‘climate positive burger’ to reduce carbon emissions of their operations. The organization claims that its burger is climate positive and that, ‘*when you eat a burger from Max, you’re actually helping the climate*’ (*Climate Positive Brochure, p. 3*). The reasoning here, is that the burgers are not only carbon neutral, but help the environment to go carbon positive. This claim suggests that the burgers help the organization to go beyond achieving zero carbon emissions and consequently, aid in creating a better environment. The underlying implication is that the more burgers sold by Max Burger, the better the environment

gets as illustrated in the following quote, *'bit by bit, bite by bite, we want to make the world better, serving great tasting burgers and helping create a good society'*(*Climate Positive Brochure, p. 3*). The literal understanding of these two quotes suggests that the more people consume the burgers, the more they contribute to a better environment. It must be noted that the theoretical lens of this paper "positions communication as a vital explanation for organizational phenomena" (Schoeneborn et al., 2018), hence allows for interpretation of meaning.

The claim further signifies that more consumption can be a possible solution for the climate problem. This ideology of 'evermoreism' (Boyden, 2004), which makes use of more resources, is the root cause of the crisis and not the solution. This, however, seems to be in line with the assumption that economic aspects are prioritized in organizations while sustainability is marginalized even within the sustainability discourse (Busch, 2016). Consumption of burgers is presented as potentially contributing to the environment. However, in illustrating how the climate positive initiative works, the organization highlights that, *'to increase how much carbon dioxide can be absorbed by the planet's plant life, we simply need more plants'* (*Climate Positive Brochure, p. 10*). It seems tree planting contributes to the climate positive initiative but, in its communication, the organization attributes the climate positive results to more burgers being consumed. The solution does not impact on how the business is run here. This is consistent with findings by Aras and Crowther (2009) that organizations avoid sustainability as they find it rather difficult to achieve and view sustainable development as a viable option since it encourages production. The organization maintains operations, as the initiatives do not threaten normal organizational business practices (Milne et al, 2006).

Max Burger's climate positive claim is due to a tree planting project in Africa as they state that *'...we've financed the planting of 1.5 million trees in Africa, most of them in a project called Trees for Global Benefits in Uganda'*(*Climate Positive Brochure*). This could be understood as an organization taking an ethical stance as they seek to preserve and maintain the environment. The organization, according to the constitutionalist approach, is a product of the interaction between communicative acts and context (Ashcraft et al., 2009). Without providing context of how the organization started this tree planting project, the initiative could be understood as a morally good move that aims to contribute to the wellbeing of the environment. However, the

project emerges as being dependent on profits made from burgers sales hence the communicative act signifies an act of charity more than an act of concern for the environment.

### 9.1.2 Starbucks Coffee Company

The CCO approach is of the view that principal matters are accounted for and reflect through communication (Vasquez, et al., 2018). For Starbucks, the aim of their sustainability plan is to operate their coffee business sustainably. The organization reveals that what is central to them is securing and serving coffee in a responsible manner and state that, *'our vision is simple: to produce sustainable coffee, served sustainably'* (*Leading in Sustainability, p. 1*). This suggests that the organization is concerned primarily with producing their coffee in a sustainable manner and secondly, serving their coffee in an environmentally friendly way.

Regarding production, the organization reveals that, *'core to ensuring long-term sustainability of coffee is also ensuring the economic profitability for farmers'* (*Leading in Sustainability, p 2-3*). This seems to signify that the organization views sustainability as interconnected to economic profits that through sustainability, profits for farmers can be realized. Muller-Christ (2011) argues that the relation between sustainability and economic progress is contradictory. I argue that if sustainability results in increased profits, then the aim of sustainability, which is anti-growth and anti-development (Beder, 1996), would have been changed to fit an organizational agenda. Here, Starbucks seems to have co-opted economic aspirations into its idea of sustainability, therefore it becomes sustainable development (Shava, 1992). As revealed, the two concepts cannot be used interchangeably as they are distinct from one another.

Since the organization incorporates farmers as an essential part of how sustainability can be realized, it also makes sure farmers remain productive by donating trees as it states that, *'these climate-resistant trees replace ones that are declining in productivity due to age and disease...'* (*Leading in Sustainability, p. 8*). This initiative is meant to ensure that farmers keep producing coffee so that the organization keeps on serving coffee. With reference to the definition for sustainability established in this paper, which is concerned with addressing the depletion of environmental resources, Starbucks seeks to address sustainability but fails to do what the concept entails. I must emphasize that the CCO lens is of the view that the organization lives in its own communication (Schoeneborn et al., 2018). The organization as quoted above,

has addressed the social welfare of farmers, and ensured their supply line remains high, and does look to enhance production of more coffee preserve the environment. This signifies that, the organization seeks to benefit more from the natural capital, while departing further from the ideology of ecological preservation.

Starbucks' claims to support the farmer as part of its 'Leading in Sustainability' plan is further highlighted as they state that, '*climate change represents significant immediate and long-term risks to coffee farmers around the world, and we are taking steps to ensure the supply of high-quality coffee for future generations*' (*Leading in Sustainability, p. 2*). Starbucks seems to realize that climate change is a threat, especially to its business, and endangers the future of the organization. The solution, as highlighted in the quote above, lies in the organization providing adequate support for the farmers to withstand challenges associated with climate change, which may hinder production.

It seems the response to climate change here is not to come up with solutions to address it, but signifies a need to come up with innovative ways for the business to stay afloat in the face of this new challenge, hence it is a profit-oriented initiative instead of ecological. Garriga and Mele (2004) and Porter and Kramer (2002) suggest under instrumental theories (*see Literature Review*) that contributions made to society are only strategic and are only investments to increase shareholder value. I argue that the Starbucks response to climate change and its concern for farmers may stem out from the moral standpoint of doing good, but it is only an investment to which the organization looks to gain from.

### 9.1.3 Comparing Sustainability Claims

In this section I aim to make a summarized comparison of the above reporting claims and to further highlight any distinct characteristics emanating from the two organizations on the premise that geographical origins affect what is communicated.

Max Burger and Starbucks have different takes on sustainability as shown in their sustainability claims. Max Burger presents its reporting in a way that makes it seem as if their primary concern is the environment, while Starbucks in this instance does not even attempt to contribute to environmental preservation. To Starbucks, sustainability means navigating the challenge of maintaining high production of coffee in the face of climate change and does not concern itself

with environmental preservation contributions. On the other hand, Max Burger seeks to address the impact of its operations on the environment.

However, the tactics employed to address these concerns, bring about an area of commonality between the two organizations. Starbucks ensures that its business does not come to a halt because of climate change issues and uses the opportunity to increase coffee production by donating highly yielding trees to farmers. Similarly, Max Burger introduces a tree planting project that is supported by proceeds from burger sales. The organizations are in unison when it comes to increase in resource use. The two organizations are therefore comparable in that they aim to sustain conditions for continual economic growth (Shiva, 1992, Bonnett, 2007).

## 9.2 The Journey Metaphor in Sustainability Reporting

In this section, I will analyze the use of metaphors in sustainability reporting as the literature revealed that metaphors may bring more ambiguity to a highly contentious field. However, context was adjudged to be equally crucial as metaphors also provide clarity and imagery for better understanding. I will analyze the use of journey metaphors found in organizational reporting and their articulation in organizational sustainability discourse as shown in Table 6 below. Furthermore, the CCO approach is relevant to the analysis thereof because of its sharper critique of language in communication and how it creates social realities (Schoeneborn, 2018). The linguistic turn pursued by the CCO approach is used here for in context interpretations to be made and analyze their roles in reproducing an organization.

**Table 6. The journey metaphor in sustainability reporting**

<i>Organization</i>	<i>Description</i>	<i>Example</i>
Starbucks Coffee Co.	Looking into the future	‘We look ahead with a heightened sense of urgency and conviction... to take care of the planet we share.’
Starbucks Coffee Co.	An ongoing initiative	‘...I want to reemphasize that the journey we undertake is not only the right one for Starbucks...’
Starbucks Coffee Co.	Embarking on a journey	‘We’re also working toward a goal of 100 percent ethically sourced tea and cocoa...’
Starbucks Coffee Co.	Commitment towards something	‘commitment to pursue a bold, multi-decade aspiration to become resource positive...’
Starbucks Coffee Co.	Confident on where they are going	‘While we’re confident these strategies are directionally right...’

Max Burger	Something imminent or about to appear	‘... we believe other exciting solutions are on the horizon.’
Starbucks Coffee Co.	Reached a landmark	‘...I see today as a milestone for our business as we declare our concern for our planet’s future’
Starbucks Coffee Co.	In transit	‘Along the way, we have shared with the world what we have learned through open source agronomy
Max Burger	In transit	‘...we have a long way to go reach zero emissions.’
Starbucks Coffee Co.	A trip	‘We do know that this journey will require new innovations and creative ideas from entrepreneurs...’
Starbucks Coffee Co.	Initiating course of action	‘...we are taking steps to help ensure the supply of high-quality coffee for future generations.’
Max Burger	Ongoing attempts	‘Our climate strategy is based on continuously striving to reduce our emissions.’
Starbucks Coffee Co.	Ongoing attempts	‘We are continuing to test new ideas and approaches to the challenge.’

### 9.2.1 Starbucks

Starbucks makes use of metaphors in its sustainability reporting, which seem to convey a journey that it is about to undertake. Starbucks furthers the sustainability narrative as a process that it can potentially achieve in future as they state that, *I want to reemphasize that the journey we undertake is not only the right one for Starbucks (Sustainability Commitment Message, p. 5)*. This seems to suggest a determined and continuous effort towards finding a befitting solution for the challenges and gives a sense of progress about the sustainability initiatives being undertaken. However, by not stating the roadmap to which an organization is supposedly travelling on, it seems the firm is avoiding committing fully to sustainable ways and therefore shying away from accountability by not providing progress that is traceable. Therefore, a journey gives a sense of progress that the organization is adequately addressing sustainability concerns or at least has a plan in place. In this context, metaphors are used as tools to promote vagueness in addressing sustainability, disregarding the claim that they are tools of creativity used by the writer to provide clarity.

Milne et al., (2006) agree with this reasoning and suggest that depicting sustainability as a journey makes it rather difficult to measure progress without a defined starting point hence. If

you do not know where you are coming from, how will you know where you are going? Significantly, ‘to deny sustainability a destination is also to deny one the logical possibility of arguing that progress is being made towards sustainability’ (Milne et al., 2006, p. 817). Sustainability is therefore depicted as an ongoing process and the journey without a trace or starting point, as argued above, denies accountability as organizations will always claim they are making progress. Thus, the metaphorical expression that *we do know that this journey will require new innovations and creative ideas from entrepreneurs* (*Sustainability Commitment Message, p. 4*) is meant to give hope that headways will be made but it seems this claim cannot be substantiated without the ability to measure the current status or advancements. Therefore, the claim is indefinite as the journey is ongoing, but the current position is not disclosed hence no evaluations from the starting point can be made.

Metaphors here are not being used to imply that a solution has been found, but to give hope that in the near future, organizations may find a breakthrough. I argue that it seems to signify a deferment by Starbucks to commit to anything that is binding. Seemingly, when Starbucks states that *we are continuing to test new ideas and approaches to the challenge* (*Leading in Sustainability, p. 5*), it signifies a deferment in addressing sustainability issues while failing to provide measurement of progress on the organization’s sustainability efforts; therefore, one cannot keep track of advancements made. Given that there is no urgency in dealing with sustainability issues, metaphors aid in providing vagueness in the organization’s approach. The transparency that organizational disclosures are supposed to convey (Carroll and Einwiller 2014), thus turn into vague and unclear messages that do not reveal their exact environmental contributions.

### 9.2.2 Max Burger

While Starbucks makes use of many journey metaphors in its sustainability reporting, Max Burger equally implores use of metaphors in its sustainability communication. To complement its sustainability project of climate positive burgers in a bid to be carbon positive, the organization posits that *we believe other exciting solutions are on the horizon* (*Climate Positive Brochure, p. 3*). This seems to be another journey metaphor, suggesting that along with the organization’s tree planting project, there is hope that solutions to

sustainability challenges are yet to be found, but are within range.

This seems to signify the organizational view that the sustainability solutions that it has in place and the actions being taken are not adequate. However, the responsibility to come up with new solutions is pushed far ahead into the 'horizon' and comes across as a case of postponing the responsibility of coming up with a solution to a later date. I argue that by pushing the introduction of other solutions into the future, the organization may be buying more time and delaying the incorporation of sustainability solutions that may threaten its business practice. This view is consistent with Milne et al's., (2006) finding that metaphors maybe used to reinforce business-as-usual, which seems to be the case here with Max Burger.

Further to deferring sustainability issues into the future, there is no indication on who should provide these solutions. This signifies a reluctance by the organization to take ownership and be accountable for environmental matters hence this vague expression explains the organizational stance that seeks to avoid ecological issues at all cost.

Similar to Starbucks, Max Burger expresses sustainability as a continuous process. The organization states that *our climate strategy is based on continuously striving to reduce our emissions (Sustainability Positive Brochure, p. 8)*, evoking the use of the journey imagery in its sustainability reporting. As argued above, continuity further gives an impression that progress is being made. To make a convincing claim, Max Burger highlights that they are '*continuously striving*' hence portraying sustainability as a process that requires a lot of effort to be achieved.

Contrary to Hogler et al., (2008) who opine that metaphors are powerful and effective tools for creating imagery in one's mind, here, advancements are merely stated with no measurements are provided to account for progress and achievements made. The metaphor conceals details hence is not comprehensive enough.

In portraying sustainability as an ongoing process that needs much effort to be achieved, Max Burger states that *we have a long way to go reach zero emissions (Sustainability Positive Brochure)*. Here, the organization utilizes language that is reminiscent of struggle and making great efforts in its sustainability reporting. I argue that the suggestion by Max Burger is that to make headways in sustainability is quite a strain because it does not result in profits. This

refutes Russo and Fouts' (1997) claim that it is of economic value to be sustainable. Reaching the set target of zero emission may mean that an organization like Max Burger will no longer be in business; hence sustainability is portrayed as a tough issue to solve. I argue that this may be another case of prolonging the current business status.

### 9.2.3 Comparison of use of metaphors

In this section, I will make a comparison of the organization's use of metaphors and their significance to understanding how location plays a part in sustainability reporting.

Starbucks makes use of metaphors to give a false sense of commitment that the organization is doing something about the environment. Sustainability is depicted as a journey the organization has just embarked on but no means of measuring the progress of the journey is provided. Hence, the assumption is that the organization seeks to shy away from accountability that comes with setting short- and long-term sustainability goals. Max Burger uses the same journey metaphorical expressions, to highlight how much effort is required to achieve sustainability hence it postpones it into the future. Furthermore, it does not take explicitly state who in the future is tasked with coming up with the environmental solutions hence the sustainability communication here is rather vague.

Both organizations make use of metaphors depicting sustainability as a journey and promote sustainability as an inevitable matter that they will have to address, hence provide hope that they are committed to it by means of changing course of their businesses. As noted in the sustainability claim data section above, Starbucks started supporting farmers more as a sign of changing the business trajectory in the face of climate change while Max Burger introduced green and climate positive burgers. The journey metaphor provides a sense of ambition the organization has but one that allows the postponement of solutions as the journey has just started. There is tendency to address sustainability in a manner that ensures business is not affected much.

### 9.3 Sustainability with economic and social aspects

In this section, I will analyze the economic and social aspects (*see Table 7 below*) as they are used in the sustainability communication of the two organizations. I will further base my accounts on the literature review and theoretical framework in my analysis. The Literature Review highlighted on the supposed interconnectedness of the two aspects with sustainability. With a view that environmental issues are already marginalized, I aim to analyze how the other two improve its visibility basing on arguments provided in the literature review. The CCO approach, as the theoretical lens used in this paper, suggests that matters of concern drive organizations to evaluate or account for a given position (Vasquez et al., 2018). How an organization communicates and articulates its position on any subject shapes how the organization can be understood since organizations exist and occur in communication (Schoeneborn et al., 2018).

**Table 7. Sustainability with economic and social aspects**

<i>Org</i>	<i>Description of the report</i>	<i>Example</i>
Max Burger	Reporting sustainability in economic terms	‘The green meals have attracted new customers to MAX and persuaded many meat-lovers to switch from beef’
Starbucks Coffee	environment and good business	We know that designing and building green stores is not only environmentally responsible, its good business.’
Max Burger	Sustainability benefits for society	‘Bit by bit, bite by bite, we want to make the world better, serving great tasting burgers and helping create a good society’
Starbucks Coffee Co.	Sustainability helping welfare farmers	‘Core to ensuring long-term sustainability of coffee is also ensuring the economic profitability for farmers...’
Starbucks Coffee Co.	Donation of climate resistant trees for better productivity	‘These climate-resistant trees replace ones that are declining in productivity due to age and disease...’
Max Burger	Sustainability brings better standard of living in Uganda	‘A carbon offset standard focusing on poverty reduction and payments for ecosystem services, used to certify projects in which trees are planted or preserved in cooperation with local people.’
Max Burger	Increase in the green-family sales	‘The sales of Green-Family meals have increased by 900% over the last two years’
Starbucks Coffee Co.	Sustainable coffee sourcing improving the economic, social and environmental impacts	‘We now source 99 percent of our coffee this way, promoting quality, economic transparency and social and environmental impact with a vision to make coffee the

---

world's first sustainable agricultural product in the world.'

Starbucks Coffee Co.	Sustainability business endeavors	supporting	'...sustainability has been at Starbucks core since the beginning and consistent with our belief that we can build a great business that scales for good.'
Starbucks Coffee Co.	Impact on businesses and communities due to climate change		'...adapting to the impact change in the future will be far more difficult and costly, taking a toll on our supply chains, our business, the lives of everyone involved'.
Starbucks Coffee Co.	'Committing to sustainability and attaining financial targets		'...will continue to deliver targeted financial results by prioritizing the right investments across our partners, customers and planet in support of our 'growth at scale' agenda.'

---

### 9.3.1 Max Burger

Max Burger introduced a new line of meals as part of its sustainability initiative. The organization reveals that the new green products have been popular as it states that *the sales of Green-Family meals have increased by 900% over the last two years (Sustainability Positive Brochure, p. 7)*. This supports the idea that the economic side benefits from being sustainable (Russo and Fouts, 1997) as the organization has realized increased profits from the sale of green products. The same reasoning is supported by Sisodia et al., (2007), who argue that ecologically conscious policies may result in better organizational performances. However, sustainability performances and results measured in higher profits and economic performances signify some important factors.

Since this paper is of the view that matters of concern are what drive organizations to account for or evaluate a position (Vasquez et al., 2018); I argue that sustainability measured in higher economic performances signifies the use of environmental issues as mere tokenism. Contrary to Bansal's (2005) assertion that social, environmental, and economic aspects can co-exist to achieve sustainability, environmental sustainability will always be undermined at the expense of economic performances (Roberts and Koeplin, 2007). It seems in sustainability reporting much energy and space is spent on accounting for the financial benefits, hence I argue that the economic side of the organization always overrides ecological issues. It seems green sustainability products are communicated only and given precedence as means for businesses to flourish. A critique to this assertion may be that, how else is the organization supposed to present headway made off sold products. That is, however, my point, that because the organization is

profit-oriented, everything else is marginalized and undermined, including environmental sustainability concerns.

Max Burger further communicates its sustainability progress in economic terms by stating that, *the green meals have attracted new customers to MAX and persuaded many meat-lovers to switch from beef (Sustainability Positive Brochure, p. 8)*. This statement may fit well with Sharma et al's (2010) view, that environmentally friendly product strategies gain better customer endorsements. However, as alluded to above, the quote above continues a narrative that does not seem to be reflective of how the green products contribute to environmental sustainability, but rather how they only enhance economic performance. Based on the above statement, it significantly implies that Max Burger has attracted a new group of customers by incorporating green environmentally friendly meals on their menu as the highlight of their sustainability effort.

This may not be an issue in other situations but given that such communication is within the sustainability context, I argue, that the notion of environmental sustainability is subdued, and economic concerns take center stage. Admittedly, the organization is underpinned by the need to thrive economically as I have alluded to above, however, it also has an ethical obligation to contribute to the environment (Garriga and Mele, 2004, Daly, 1991). Here, it seems it uses green products, which symbolize eco-friendly characteristics of a product, only as tools for attracting new customers while disregarding the environmental contributions of the products. This finding contrasts with Sharma et al's (2010) submission that there is an interdependent relationship between economic and environmental goals. Instead, it further reinforces Roberts and Koeplin' (2007) view that in organizational reporting, environmental issues will always be inferior to economic issues, hence the two cannot be attached the same value.

Max Burger's quote could also signify that the organization is simply reacting to the trend and aims to capitalize from it. A new green product attracts a new group of customers and increases the number of products the organization offers and consequently, a higher organizational performance. Since there is increased public awareness on environmental issues (*see the Introduction*), it seems as if the introduction of the new green products is driven by economic decisions to steer business in a new publicly accepted direction. Milne et al., (2006) support this idea that success 'is not conveyed through reversing and abandoning development, nor through

carrying on as usual, but rather through the promise of steppingstone market reforms...’ (p. 821). The communication of the new green products is conveyed in the form of attracting new customers, one can assume that the move is born out of the need to react to market needs rather than the environmental concern.

While the relationship between the business and sustainability is stressed and presented as mutual, the organization’s reporting conceals environmental issues in bringing about a liveable society. Max Burger states that *bit by bit, bite by bite, we want to make the world better, serving great tasting burgers and helping create a good society (Sustainability Positive Brochure, p. 8)*. Daly (1991) submits that, it is the environment that brings about a good enjoyable life and society relies on it. In contrast, the Max Burger quote overshadows the environment’s contribution while highlighting an increase in consumption as basis to a better society. Max Burger’s view seems to create a sustained use of environmental products to justify its exploitation through the philanthropy act of planting trees. This serves as a clear case of CSR integrative theories, as pointed by Garriga and Mele (2004), whereby an organization seeks to address concerns of multiple stakeholders simultaneously. The organization seeks to increase shareholder value and at the same time, plant trees for a better society. Ecological issues, however, are undervalued and understated here, and are regarded as by-products of increased profits as the tree planting initiative is hinged upon the selling of burgers.

### 9.3.2 Starbucks

In its commitment message on sustainability, Starbucks states that *we will continue to deliver targeted financial results by prioritizing the right investments across our partners, customers and planet in support of our ‘growth at scale’ agenda (Sustainability Commitment Message, p. 5)*. The organization outlines its sustainability commitment on still meeting the set financial targets and business growth as it is the main concern. Analyzing this quote from a CCO perspective consists of noticing that matters of concern express themselves (Cooren, 2015a, Vasquez et al., 2018). Considering this lens, the quote in the context of sustainability seems to signify that the organization expresses attaining financial results as the main priority for this sustainability commitment over other issues.

‘Growth at scale’ is reminiscent of the idea of sustainable development (*see Background of Study*) that encourages growth at a moderate scale so that the environmental crisis can be

alleviated. However, as argued above, this practice contradicts the very idea of sustainability. In the end, what the organization seems to aim to sustain is the business-economic side of the organization, thus sustainability is therefore redefined to suit an organization's growth agenda. Sustainability is therefore stated in terms of growth at a moderate rate, growth which does not assist the conversation of nature the concept calls for.

To Starbucks, the idea that sustainability is tied around economic growth is further highlighted when they state that, *'sustainability has been at Starbucks core since the beginning and consistent with our belief that we can build a great business that scales for good (Leading in Sustainability, p. 2)*. It seems enough to simply mention that the organization is involved in anything sustainability related. This idea of continual growth and resource use by organizations confirms Robinson et al's., (1996) fears that sustainable development will become a phrase for legitimizing endless growth and the environment as token for it.

Instrumental theories revealed that the only reason an organization will engage in any social responsibility action is if at the end of the day, the organization benefits financially (Friedman et al., 2007). This may very well be explained by the following Starbucks quote as they state that *we know that designing and building green stores is not only environmentally responsible, its good business (Leading in Sustainability, p. 2)*. This seems to be a clear case of an organization being communicated into being (Heritage, 1994) as the quote reveals a key detail that it is not only satisfying for the organization to make environmental contributions, but that the incentive or motivation for engaging in such an action is the promise of a good business outcome. Not much importance is placed on environmental issues.

Even though I concede that the quote could be ineffectual communication on the organization's part, the CCO lens reinforces the idea that, even amid ineffective and inefficient communication, the organization is still created and sustained (Putnam and Nicotera, 2010). Thus, here we still learn more about the organization even if the articulated intentions are not consistent with the organization's objectives and purpose. However, including improved business prospects as part of a sustainability outline seemingly suggests that the organization's principal issue is centered on business growth hence environmental matters play second fiddle.

Starbucks' emphasis on sustainability concern seems to be more about the social welfare of farmers as well as maintaining an uninterrupted coffee supply. Thus, the organization states that, *core to ensuring long-term sustainability of coffee is also ensuring the economic profitability for farmers (Leading in Sustainability, p. 2-3)*. The TBL's aim was to provide equal coverage of the organizational aspects (environment, economic and social); with the focus being on improved coverage of marginalized aspects such as social and environmental aspects (Elkington, 1998) (*see Literature Review*). I argue that the quote signifies the suppression of environmental matters in the organization's use of TBL in its communication. Here, the reporting covers all other aspects except environmental issues.

There is clarity on how the economic aspect of the organization will be addressed by ensuring the *long-term sustainability of coffee*. The social aspect is addressed as this guarantees *economic profits for farmers* allowing them to have a good life. Environmental issues are concealed here as if they do not exist, hence contrary to Elkington's (1998) expectations; TBL fails to achieve its goal. Evidently, other aspects always take precedence over environmental issues and as Koeplin and Roberts (2007) found out, other aspects may be stressed more to cover up for lack of environmental contributions. This also confirms Milne and Gray's (2013) assertion that TBL may lead to more unsustainability, that is, more coverage will increasingly be about everything else, except the environment.

### 9.3.3 Comparison of sustainability with economic and social aspects

Sustainability reporting in both Max Burger and Starbucks highlighted that business interests are put ahead of everything else. Max Burger reported its sustainability progress in the form of sales, and I interpreted this as signifying how economic issues override and marginalize organizational environmental issues. Starbucks, similarly, views growth of business as the goal of engaging in any sustainability action while ecological issues are not given as much attention. Based on the CCO perspective that stresses that if matters are of concern, they will be communicated; both organizations highlighted the importance of economic aspects and not so much, the environmental concerns.

Starbucks stressed economic and social issues more in its sustainability reporting. Environmental issues were concealed or regarded as unnoteworthy as opposed to the other two aspects. While Max Burger did not stress the social and economic aspects, to which I interpreted as the principal organizational concerns, were highlighted more and environmental solutions as means to attain the business goals. Thus, the findings on the marginalization of environmental issues between the two organizations are comparable. To use Milne and Gray's (2013) argument, TBL is not sufficient for illuminating ecological concerns; instead, it suppresses, conceals and renders them less critical as opposed to business and social concerns.

#### 9.4 Environmental contributions/actions

The ethical organizational stance is born out of the moral obligation to preserve the environment (Garriga and Mele, 2004). Thus, under the ethical consideration, organizations are expected to do what is right for the environment. In this section, I will analyze what falls under the organization's considerations for what they deem as the right thing to do. Since, the argument on ethical issues revealed that it is the right thing to do if the action preserves the natural stock and it is wrong when it does otherwise (Leopold, 1966); the articulation of the actions is analyzed to understand the purpose they seek to accomplish and the organizational reality produced from it. Thus, communicative events are analyzed from the sustainability context since they are after all, intended to benefit the environment.

**Table 8. Environmental Contributions/actions**

<i>Org</i>	<i>Purpose</i>	<i>Action</i>	<i>Example</i>
Max Burger	Greenhouse gas emissions	Planting trees in Uganda	'Not only do we have to start cutting emissions faster, we must remove greenhouse gasses we've already emitted from our atmosphere'
Max Burger	Greenhouse gas emissions	Use of only Swedish Beef	'Swedish beef is produced with the lowest levels of antibiotics in the EU; Swedish laws on animal welfare are among the strictest in the world; Swedish beef has a much lower carbon footprint than the EU average'
Starbucks Coffee Co.	Ethical coffee production	Sourcing program	'...Starbucks has partnered with Conversation International on C.A.F.E Practices, our ethical coffee sourcing program...promoting quality, economic transparency and social and environmental impact...'

Starbucks Coffee	Coffee Production	Farmers training	Our expert agronomists have provided free training to 52,240 coffee farmers through our nine farmer support centers in coffee-producing countries around the world in the past two years, including 27,938 in 2018
Max Burger	Climate change information	Climate marked menu	‘First restaurant in the world to label the menu with climate to help our guests make more informed choices...’
Starbucks Coffee Co.	Green Energy	Renewable Energy	‘Worldwide, more than three quarters of Starbucks operations are powered by renewables’
Max Burger	Greenhouse gas emissions	Use of only Swedish Beef	‘Swedish beef ...produces 2.5 less greenhouse gas emissions to produce one kilo of beef in Sweden compared to the global average.’
Max Burger	Greenhouse gas emissions	Trees absorbing carbon	‘To increase how much carbon dioxide can be absorbed by the planet’s plant life, we simply need more plants.’
Starbucks Coffee Co.	Effects of climate change on coffee production	Loans to farmers	‘...loans reached thousands of farmers in 14 countries to strengthen their coffee farms through tree renovation and infrastructure improvement.’
Starbucks Coffee Co	Climate resilient trees	Donation of trees	Starbucks has donated more than 31 million coffee trees over the past three years (9.4 million in 2018) to farmers in Mexico, ... These climate-resilient trees replace ones that are declining in productivity due to age and disease, such as coffee leaf rust

#### 9.4.1 Max Burger

Since what the organization communicates constitutes a social reality; the CCO lens sees communication as ‘where the organization lives’ (Schoeneborn, et al., 2018). What is communicated therefore, offers an explanation on the organization (ibid, 2018). As part of its ethical contribution, Max Burger offers an explanation into its action in Climate Positive Brochure by stating that; *to increase how much carbon dioxide can be absorbed by the planet’s plant life, we simply need more plants (Sustainability Positive Brochure, p. 10)*. The organization seeks to plant more trees as part of its sustainability action as trees absorb carbon dioxide emitted. The organization makes a considerable contribution, a contribution that is in ecological terms.

However, given the context of this act, that it does not affect Max Burger’s business, and contrary to Porter and Kramer’s (2006) analysis that contributions should be on issues intersecting with the organizational business; the organization may only be seen here as a

charitable donor. As already argued above, this signifies that the organization is eager to avoid ecological responsibility on its business hence philanthropic acts such as the above create a good public image about the organization as sustainable. Growing trees is always a worthy environmental contribution, but it may seem hypocritical if the act is because of more exploitation of the natural capital since more burgers must be sold first.

Max Burger has also taken further steps to reduce its climate impact by giving information about potential emissions from the food the restaurant offers as it states that, *first restaurant in the world to label the menu with climate to help our guests make more informed choices (Sustainability Positive Brochure, p. 2)*. Admittedly, it is helpful to the consumer to make a well-informed choice, but it may also signify that the organization is passing on responsibility to the consumer. Given the context that sustainable aspects such as the green products as shown above, are measured based on the increase in consumers; by shying away from responsibility, it can be assumed that the organization only seeks to maintain a high consumer turnout.

#### 9.4.2 Starbucks

In its Leading Sustainability reporting, Starbucks states that *loans reached thousands of farmers in 14 countries to strengthen their coffee farms through tree renovation and infrastructure improvement (Leading in Sustainability, p. 8)*. The ethical considerations of the organization here, suggests as a societal contribution through supporting farmers, and furthermore, strengthening their coffee farms, which may signify an investment by the organization to ensure its coffee supply is maintained and uninterrupted. Thus, the organization signifies two things with this quote.

It resonates with the description on integrative theories being about how organizations deal with the concerns of the society, in this case concerns equipping farmers in the face of climate change, while ensuring value creation for its stakeholders. If farmers strengthen their farms, they will produce more coffee for the organization hence profits will be maintained. Contrary to Frederiksen and Nilsen's (2013) assertion, moral reasons drive organizations to act hence loss of profit is readily accepted; moral reasoning here ensures farmers will benefit from the initiative, subsequently, the profits are maintained. The benefits of this good deed to the environment is not accounted for. Even though the environment is the life support (Daly,1991) to which the

organization ought to cater for first, it is not deemed as a matter of attachment or concern (Vasquez et al., 2018) as matters of attachment will be communicated and given precedence.

The organization also seeks to do good in society by assigning agronomists to help farmers as they state that *our expert agronomists have provided free training to 52,240 coffee farmers through our nine farmer support centers in coffee-producing countries around the world in the past two years, including 27,938 in 2018 (Leading in Sustainability, p. 8)*. The ethical considerations of the organization here, seek to equip the farmer with free knowledge. The communicative act of providing free education on its own may be the right thing to do, but given arguments put forward by the CCO lens that meaning is produced from interaction of context and communicative acts (Ashcraft et al., 2009), it may signify more than that.

I argue that in the context of *adapting to the impact of climate change in the future will be far more difficult and costly, taking a toll on our supply chains, our business, the lives of everyone involved (Sustainability Commitment Message, p. 3)* ; educating farmers signify the concern by the organization to react to a new challenge threatening its coffee supply. Even though Starbucks states that it trains farmers regardless of whether they sell coffee to them or not, this claim is not validated. The organization states it is committed to helping the one million coffee growers and workers who represent Starbucks collective supply chain<sup>4</sup>. Therefore, the organization seeks only to keep its supply chains open hence the good deed seems more of a business investment.

In constructing itself as an ethical organization, Starbucks makes use of actions that are closely related to its business operations. Similar to other actions and activities above, the organization further states that it *has donated more than 31 million coffee trees over the past three years (9.4 million in 2018) to farmers in Mexico, ... These climate-resilient trees replace ones that are declining in productivity due to age and disease, such as coffee leaf rust (Leading in Sustainability, p. 8)*. The good deeds here follow the Starbucks trend of contributing to anything that is coffee related and rightly so, since an organization is expected to contribute to issues intersecting with its business (Porter and Kramer, 2006).

Interestingly, sustainability philanthropic initiatives are never described in terms of performance targets or impact (ibid, 2006). Since the CCO approach allows for understanding between a

---

<sup>4</sup> [stories.starbucks.com/press/2018/starbucks-farmer-support-centers/](https://stories.starbucks.com/press/2018/starbucks-farmer-support-centers/)

communicative act and context, the potential outcome of the donation is high production of coffee since the concern is the '*declining in productivity*'. This seems to signify that progress will be measured in terms of production of coffee, which only serves the business goal of the organization. The impact on the environment is not accounted for and hence I argue, sustainability is redefined to suit the productivism agenda of the organization and sidesteps the moral challenge, which questions what is it that needs to be sustained (Milne et al., 2006, Sessions, 2001). This analysis further reinforces Aras and Crowther's (2009) view that sustainable development is a much easier concept to implement as opposed sustainability, which is being avoided by the organization, hence there are measures to sustain the society and the business. However, sustainability here is not defined in terms of environmental preservation, which must be the key focus (Dresner, 2002, Washington, 2015).

#### 9.4.3 Comparison of Sustainability contributions

In this section, I analyzed the supposedly sustainability contributions from the two respective organizations. With Starbucks, there was a strong connection between social and economic aspects in their sustainability plan. Most of the organization's contributions were mostly coffee related as an action intersecting with their business. However, I reasoned that most of the organization's contributions to the social welfare of farmers are strategic as they all maintain the coffee supply line for Starbucks. The challenge of climate change results in the organization taking a new business trajectory, such as donating trees or free farmers' training, but no direct contribution to the environment is revealed.

On the other hand, with Max Burger, the sustainability contribution was unrelated to its business. The organization started a tree planting initiative in Uganda financed by selling burgers, and I understood this as signifying a deflection away from business operations as well as creating an image that the company is contributing to the environment. Along with labelling of the menu, I reasoned that the organization does not want any distractions on its business and responsibility is passed on to the consumer. Therefore, the two organizations are vastly distinct in what they seek to accomplish with their actions.

## 10.0 Discussion

In this section, I will discuss the analyzed categories above. Firstly, I will discuss the key findings emerging from the analysis. Thereafter, I will give implications of these findings to the

study and the theories used. I will give practical contributions of this paper and recommendations for future research. Finally, I will highlight the limitations encountered and their implications to the study findings. A conclusion to this paper will follow thereafter.

### 10.1 Key Findings from the analyzed data

An analysis on sustainability reporting anchored in a CCO approach was conducted. I argued that the organization lives, is produced, and embodied in communication. Therefore, I analyzed the data as signs that signified an organizational representation in the sustainability context.

Comparatively, the business aspect was emphasized and stressed in both organizations' sustainability reporting. Thus, communication on sustainability from both Starbucks and Max Burger's articulated claims, actions, and environmental contributions, revealed the profit-oriented nature of business organizations. Muller-Christ's (2011) argument that economic and environmental issues are contradictory and do not benefit each other, was confirmed in this study. Therefore, responds to the hypothesis that the ecological and economical goals cannot be addressed at the same time. Environmental issues seemed to suffer from this relationship as they were concealed, less emphasized, and marginalized in the reporting.

Sustainability was further redefined by organizations to fit their economic sustainability agendas and continue doing business as usual. Sustainability is measured in the form of sales of new products or high production of coffee. This responds to the hypothesis that sustainability is redefined such that it underplays the role of the environment. Both organizations make use of metaphors in a way that confirms Milne et al's (2006) study that journey metaphorical expressions defer or delay environmental contribution and preservation.

Interestingly, both organizations find ways to sustain business in the face of climate change and an environmentally conscious society by donating trees that are climate resilient and introducing new green products, respectively. To respond to the hypothesis that TBL uncovers prioritized aspects within an organization, only environmental concerns have no immediate response to and are pushed far ahead into the future without measurement of any advancement made or timeline to track progress.

While Starbucks stressed the social sustainability actions more in its reporting, which are strongly tied to its business endeavors; for Max Burger, social sustainability was not stressed as much, even the benefits of the green products are noted as a reaction to trend and not as benefits to the society or the environment. This finding is consistent with Matten and Moon's (2008) view that the relationship between US corporations and the society is deeply rooted and emphasized more; while societal responsibility in Europe is state-oriented, hence organizational societal benefits are expressed less and therefore, responds to the hypothesis of the paper that geographical origins affect what is communicated through sustainability.

## 10.2 Implication of Findings

Rationale provided in this paper for selecting the two cases rested upon the assumption that the two firms are highly acclaimed organizations on sustainability; hence through what they communicate in their sustainability reporting, sustainability matters are most likely to be more articulated and given precedence. Findings revealed that environmental matters were concealed, deferred, redefined, and suppressed in favor of economic and social issues.

Several scholars using different approaches have also highlighted similar sentiments that organizations only give a deceptive impression that they care about the environment. Findings of this study put these issues into perspective. The distinction made between sustainability and sustainable development in this paper can be drawn from further. While the literature and findings acknowledged my assumption that sustainable development has been the go-to concept with firms hinting on sustainability while seemingly paying more attention to economic wellbeing, to expect the reporting to consist of sustainability matters is overly optimistic. If the reporting draws from the sustainable development concept, environmental matters will always be secondary to economic growth, business wellbeing and social aspects.

In my view, greenwashing expressions, deceptive reporting, and vague descriptions employed by organizations in their communication of sustainability is only a microcosm of the problem. It represents a larger problem of basing sustainability on a concept that cannot accomplish the sustainability goals. I argue that the findings prove that the reporting is from a sustainable development standpoint. Admittedly, the sustainability aspects may be there, but are overridden by development aspects. My argument stems from the fact that communicated issues, as shown by the CCO lens, are deeply rooted, and concerned with the economic standing of the

organization above everything else. However, this is what sustainable development is supposed to achieve, that is endless economic growth. The indication is that there must be a rethink in the organizational ideology behind sustainability practices.

Based on findings of this study, the sustainability concept should be the go-to concept for and should form the basis of what is communicated through sustainability reporting and not the sustainable development concept. In other words, the sustainable development concept would not be critical of the findings of this paper because they align with and accomplish its goals. As a result, organizational ethical practices are naturally sidelined in the reporting because they do not consider profits to be the sole concern and therefore do not align with the sustainable development concepts. Further, titling the reporting thereof sustainability reporting, when it barely addresses these matters, simply leads to more questions than answers.

The CCO approach, the theoretical lens was useful in this study as it allowed one to understand the intentions, desires, and principal matters of the communicators. The study revealed that texts convey organizational matters of concern reinforcing Schoeneborn and Vasquez et al., (2017) and Cooren's (2006) view that texts sufficiently represent and produce the organization. The CCO approach is valued because it offers an explanation of the organization through what the organization communicates. The findings went further than only explaining what the organization is but what it seeks to accomplish. The CCO approach characterized the underlying concepts driving the organizations' communication. In other words, what the organization says may help it achieve what it is trying to accomplish. Thus, through the CCO approach, the emphasis is on the use of the right expressions that fit a given context and help the organization accomplish its goals

## 10.3 Contributions and Recommendations

### 10.3.1 Contributions for practitioners

1. The European Union (EU) passed a directive (effective from 2018) that requires organizations to publish reports on the environmental impacts. It is a step in the right direction, but transboundary laws and policies that organizations adhere to need to be established as the issues of climate change and depletion of the natural stock are global; transboundary challenges requiring a unilateral response. The United Nations (UN) could come up with mandatory guidelines for nations to enforce on business organizations.

2. There is a need for a single interpretation of what sustainability entails. Different understandings of the concept may very well prompt the adoption of multiple fragmented policies and responses towards environmental concerns as the studied organization showed. This could very be an opportunity for the UN summits to work on updating the Brundtland definition given that it is the point of reference for many.
3. On the organizational level, firms must detail, set goals, track, measure and provide their sustainability progress such that their claims are substantiated and not seen as only supporting the organization's reputation.

### 10.3.2 Recommendations for further research

Future studies on sustainability reporting could do a comparative study of organizational sustainability achievements and what was articulated in the previous sustainability reporting since transparency seems to be an issue in sustainability reporting.

### 10.4 Research Limitations

The Max Burger Swedish website offered more information on sustainability, but I only coded and analyzed information offered on the English website as I aim to understand communicative events, which naturally make use of stylistic devices as tools of expression, emphasis and clarity enhancements. Since I neither speak nor understand Swedish, I had to forgo comprehensive information offered in Swedish as translation would likely distort meaning and risk credibility of the findings and conclusions drawn from this study. I, therefore, could not make use of all the information, which could have offered more into understanding of the organization.

Furthermore, I used two cases in this study to make a comparison between organizations from two distinct geographical settings. I used a relatively small sample to answer the problem formulation of this paper but as a limitation; it is essential to note that a restricted 'sample may influence the conclusions' and precise inferences cannot be made about the characteristics of the population from which the sample was drawn (Arber, 2001, p. 62-63).

Macdonald and Tipton (2001) are of the view that documents should be checked from more than one angle and therefore highlight the need for triangulation of methods. The argument here is

that documents may not be what they appear to be hence it is crucial to understand their origins and determine their nature. As I alluded to in the trustworthiness section, the documents' validity was determined as they came from the organizations' websites. However, triangulation to further test the validity of documents could not be performed as I reasoned the text is sufficient representation of an organization and should not be distorted. Hence the paper relies on only one angle to confirm the validity and reliability of the documents.

## 11.0 Conclusion

The aim of this paper was to investigate how organizations communicate on sustainability issues through sustainability reporting. Given that sustainability was presented as an ambiguous, often redefined, marginalized and avoided concept with sustainable development as the viable option for organizations, I wondered what then was communicated through the organizational sustainability reporting. Anchored in a CCO approach, the study argued that the articulation of the organizational communication used in its reporting formed the basis from which the organization is created, sustained, and produced.

The analysis revealed that environmental concerns were marginalized and concealed while social and economic aspects took precedence in the sustainability reporting. The study indicated that the ethical actions of the organizations did not disturb its business as usual practices and instead helped the organizations to keep business afloat. I argued that sustainability was only used as an ad-on to legitimize business practices. I further asserted that because the organizations reported their sustainability efforts from the sustainable development standpoint. It was argued that the sustainable development concept sidelines ecological issues since it encourages more use of the natural stock, a complete contrast to what the sustainability concept calls for.

Organizations may find it useful to draw upon these clear distinctions, refocus and be guided by the principles of sustainability. The society is increasingly becoming aware of how organizations can do anything if the result is profit. As scrutiny increases on how sustainability issues are communicated and addressed, organizations may benefit from being accountable and transparent, consequently, enhancing their reputations.

## 12.0 References

- Aggarwal, P., & Kadyan, A. (2014). Greenwashing: The darker side of CSR. *Indian Journal of Applied Research*, 4(3), 61-66.
- Aggerholm, H., Asmuss, B., Ditlevsen, M. G., Frandsen, F., Johansen, W., Kastberg, P., ... & Thomsen, C. (2009). *Intern kommunikation under forandring*. Samfundslitteratur.
- Aguilera, R. V., & Jackson, G. (2003). The cross-national diversity of corporate governance: Dimensions and determinants. *Academy of management Review*, 28(3), 447-465.
- Aras, G., & Crowther, D. (2009). Making sustainable development sustainable. *Management Decision*.
- Arber, S. (2001). Designing samples. *Researching social life*, 2, 58-82.
- Ashcraft, K. L., Kuhn, T. R., & Cooren, F. (2009). 1 Constitutional Amendments: “Materializing” Organizational Communication. *Academy of Management Annals*, 3(1), 1-64.
- Bansal, P. (2005). Evolving sustainably: A longitudinal study of corporate sustainable development. *Strategic Management Journal*, 26(3), 197-218.
- Barrow, C. (1999). *Environmental Management for Sustainable Development* (second edition). New York: Routledge.
- Basu, K., & Palazzo, G. (2008). Corporate social responsibility: A process model of sensemaking. *Academy of management review*, 33(1), 122-136.
- Beder, S. (1996). *The nature of sustainable development*. Newham: Scribe Publications.
- Bonnett, M. (2007). Environmental education and the issue of nature. *Journal of Curriculum Studies* vol. 39, no, 6, 707–721.
- Boyden, S. (2004). *The Biology of Civilization: Understanding Human Culture as a Force in Nature*. Sydney: UNSW Press.
- Braun, V., & Clarke, V. (2006). Using thematic analysis in psychology. *Qualitative research in psychology*, 3(2), 77-101.
- Bryman, A. (2012). *Social research methods*. Oxford: Oxford University Press.
- Bryman, A. (2016). *Social research methods*. Oxford: Oxford University Press.

- Busch, D. (2016). What is intercultural sustainability? A first exploration of linkages between culture and sustainability in intercultural research. *Journal of sustainable development*, 9(1), 63-76.
- Carroll, A. B. (1999). Corporate social responsibility: Evolution of a definitional construct. *Business & society*, 38(3), 268-295.
- Carroll, C. E., & Einwiller, S. A. (2014). Disclosure alignment and transparency signaling in CSR reports. In *Communication and language analysis in the corporate world* (pp. 249-270). IGI Global.
- Christensen, L. T., Morsing, M., & Thyssen, O. (2013). CSR as aspirational talk. *Organization*, 20(3), 372-393.
- Coombs, W. T., & Holladay, S. J. (2014). How publics react to crisis communication efforts. *Journal of Communication Management*.
- Cooren, F. (2006). The organizational world as a plenum of agencies. *Communication as organizing: Empirical and theoretical explorations in the dynamic of text and conversation*, 81-100.
- Cooren, F. (2012). Communication theory at the center: Ventriloquism and the communicative constitution of reality. *Journal of communication*, 62(1), 1-20.
- Cooren, F., Kuhn, T., Cornelissen, J. P., & Clark, T. (2011). Communication, organizing and organization: An overview and introduction to the special issue. *Organization studies*, 32(9), 1149-1170.
- Craig, R. T. (1999). Communication theory as a field. *Communication theory*, 9(2), 119-161.
- Crowther., D. (2002), *A Social Critique of Corporate Reporting: A Semiotic Analysis of Corporate Financial and Environmental Reporting*, Ashgate, Aldershot.
- Daly, H. E. (1991). *Steady-state economics: with new essays*. Island Press.
- Day, G. and Thompson, A. (eds), (2004) *Theorizing Nationalism*. New York: Palgrave Macmillan
- Denzin, N.K., & Lincoln, Y.S. (eds.), (2000) *Handbook of Qualitative Research*. London: Sage Publications
- Donaldson, T., & Preston, L. E. (1995). The stakeholder theory of the corporation: Concepts, evidence, and implications. *Academy of management Review*, 20(1), 65-91.
- Dresner, S. (2002). *The principles of sustainability*. London, Sterling, VA. Earthscan.
- Dyckhoff, H., & Souren, R. (2008). *Nathalie Unternehmensführung: Grundzüge industrially Umwelt managements*. Berlin.

- Elkington, J. (1998). Accounting for the triple bottom line. *Measuring Business Excellence*.
- Fassin, Y. (2012). Stakeholder management, reciprocity, and stakeholder responsibility. *Journal of Business Ethics*, 109(1), 83-96.
- Fitch, K. (2018). Public relations and responsible citizenship: Communicating CSR and sustainability. In *Disciplining the Undisciplined?* (pp. 109-119). Springer, Cham.
- Flick, U. (2002). Qualitative research-state of the art. *Social science information*, 41(1), 5-24.
- Flyvbjerg, B. (2006). Five misunderstandings about case-study research. *Qualitative inquiry*, 12(2), 219-245.
- Frederiksen, C. S., & Nielsen, M. E. J. (2013). The ethical foundations for CSR. In *Corporate Social Responsibility* (pp. 17-33). Springer, Berlin, Heidelberg.
- Freeman, R. E., Harrison, J. S., Wicks, A. C., Parmar, B. L., & De Colle, S. (2010). *Stakeholder theory: The state of the art*. Cambridge University Press.
- Friedman, M. (2007). The social responsibility of business is to increase its profits. In *Corporate ethics and corporate governance* (pp. 173-178). Springer, Berlin, Heidelberg.
- Gare, A. (2001). Narratives and the ethics and politics of environmentalism: the transformative power of stories.
- Garriga, E., & Melé, D. (2004). Corporate social responsibility theories: Mapping the territory. *Journal of business ethics*, 53(1-2), 51-71.
- Gilgun, J. (1999). Fingernails painted red: A feminist, semiotic analysis of a “hot” text. *Qualitative Inquiry*, 5(2), 181-207.
- Gomart, E., & Hennion, A. (1999). A sociology of attachment: music amateurs, drug users. *The Sociological Review*, 47(1\_suppl), 220-247.
- Harris, J. M. (1996). World agricultural futures: regional sustainability and ecological limits. *Ecological economics*, 17(2), 95-115.
- Hart, S. L. (2005). *Capitalism at the crossroads: The unlimited business opportunities in solving the world's most difficult problems*. Pearson Education.
- Hogler, R., Gross, M. A., Hartman, J. L., & Cunliffe, A. L. (2008). Meaning in organizational communication: Why metaphor is the cake, not the icing. *Management Communication Quarterly*, 21(3), 393-412.
- Huang, M. H., & Rust, R. T. (2011). Sustainability and consumption. *Journal of the Academy of Marketing Science*, 39(1), 40-54.
- Johnston, P., Everard, M., Santillo, D., & Robèrt, K. H. (2007). Reclaiming the definition of sustainability. *Environmental science and pollution research international*, 14(1), 60-66.

- Krefting, L. (1991). Rigor in qualitative research: The assessment of trustworthiness. *American journal of occupational therapy*, 45(3), 214-222.
- Leopold, A. (1966). *A sand county almanac*. New York. Sierra Club/Ballantine.
- Lincoln, Y. S., & Denzin, N. K. (Eds.). (2000). *The handbook of qualitative research*. Sage.
- Lincoln, Y. S., & Guba, E. G. (1985). Naturalistic inquiry (pp. 289-331). *Beverly Hills: Sage*.
- Lyon, T. P., & Maxwell, J. W. (2011). Greenwash: Corporate environmental disclosure under threat of audit. *Journal of Economics & Management Strategy*, 20(1), 3-41.
- Macdonald, K., & Tipton, C. (2001). Using documents. *Researching social life*, 2.
- Marketing, T. E. (2010). The sins of greenwashing: Home and family edition. Retrieved from TerraChoice reports main page via [http://www. TerraChoice. com/Home/Portfolio/Reports](http://www.TerraChoice.com/Home/Portfolio/Reports).
- Matten, D., & Moon, J. (2008). "Implicit" and "explicit" CSR: A conceptual framework for a comparative understanding of corporate social responsibility. *Academy of management Review*, 33(2), 404-424.
- McDonagh, P. (1998). Towards a theory of sustainable communication in risk society: Relating issues of sustainability to marketing communications. *Journal of Marketing Management*, 14(6), 591-622.
- Merriam, S. B. (1998). *Qualitative Research and Case Study Applications in Education. Revised and Expanded from " Case Study Research in Education."*. Jossey-Bass Publishers, San Francisco.
- Milne, M. J., & Gray, R. (2013). W(h)ither ecology? The triple bottom line, the global reporting initiative, and corporate sustainability reporting. *Journal of business ethics*, 118(1), 13-29.
- Milne, M. J., Kearins, K., & Walton, S. (2006). Creating adventures in wonderland: The journey metaphor and environmental sustainability. *Organization*, 13(6), 801-839.
- Montiel, I. (2008). Corporate social responsibility and corporate sustainability: Separate pasts, common futures. *Organization & Environment*, 21(3), 245-269.
- Morsing, M., & Schultz, M. (2006). Corporate social responsibility communication: stakeholder information, response, and involvement strategies. *Business ethics: A European review*, 15(4), 323-338.
- Müller-Christ, G. (2011). *Sustainable management: coping with the dilemmas of resource-oriented management*. Springer Science & Business Media.
- Oswick, C., Keenoy, T., & Grant, D. (2002). Note: Metaphor and analogical reasoning in organization theory: Beyond orthodoxy. *Academy of Management Review*, 27(2), 294-303.

- Porter, M. E., & Kramer, M. (2011). MR (2011): Creating shared value. *Harvard business review*, 89(1/2), 62-77.
- Preece, R. A. (1994). *Starting research: an introduction to academic research and dissertation writing*. Pinter Pub Limited.
- Princen, T. (2010). Speaking of sustainability: the potential of metaphor. *Sustainability: Science, Practice and Policy*, 6(2), 60-65.
- Putnam, L. L., & Maydan Nicotera, A. (2010). Communicative constitution of organization is a question: Critical issues for addressing it. *Management communication quarterly*, 24(1), 158-165.
- Ragauskas, A. J., Williams, C. K., Davison, B. H., Britovsek, G., Cairney, J., Eckert, C. A., ... & Mielenz, J. R. (2006). The path forward for biofuels and biomaterials. *science*, 311(5760), 484-489.
- Roberts, D. H. 2004. Sustainability Reporting Practices in the Oil and Gas Industry: Corporate Greenwashing or Triple Bottom Line? Paper presented at the European Applied Business Research Conference, Edinburgh, Scotland
- Roberts, D. H., & Koeplin, J. (2007). Sustainability reporting practices in Portugal: greenwashing or triple bottom line?
- Robinson, J. B., Francis, G., Lerner, S., & Legge, R. (1996). Defining a sustainable society. *Life in 2030: Exploring a Sustainable Future for Canada*, 26-52.
- Rogers, S. H., Gardner, K. H., & Carlson, C. H. (2013). Social capital and walkability as social aspects of sustainability. *Sustainability*, 5(8), 3473-3483.
- Russo, M. V., & Fouts, P. A. (1997). A resource-based perspective on corporate environmental performance and profitability. *Academy of management Journal*, 40(3), 534-559.
- Sarantakos, S. (1998). Varieties of social research. In *Social Research* (pp. 31-71). Palgrave, London.
- Saussure, F.D. (1966), *Course in General Linguistics*, McGraw-Hill, New York, NY (translated by W. Baskin).
- Schaltegger, S., Lüdeke-Freund, F., & Hansen, E. G. (2012). Business cases for sustainability: the role of business model innovation for corporate sustainability. *International Journal of Innovation and Sustainable Development*, 6(2), 95-119.

- Schoeneborn, D., & Vásquez, C. (2017). Communicative constitution of organizations. *The international encyclopedia of organizational communication*, 1-21.
- Schoeneborn, D., Blaschke, S., Cooren, F., McPhee, R. D., Seidl, D., & Taylor, J. R. (2014). The three schools of CCO thinking: Interactive dialogue and systematic comparison. *Management Communication Quarterly*, 28(2), 285-316.
- Schoeneborn, D., Vasquez, C., & Cornelissen, J. (2014). Organization as Process of Communication: Theorizing the Entity-process Relation as Metonymic Compression.
- Scott, P. & Jackson, R. (2002). Environmental, social and sustainability reporting on the web: Best practices. *Corporate Environmental Strategy*, Vol. 9 (2), 193-202.
- Seele, P., & Lock, I. (2015). Instrumental and/or deliberative? A typology of CSR communication tools. *Journal of Business Ethics*, 131(2), 401-414.
- Shannon, C. E. (1949). *The Mathematical Theory of Communication*, by CE Shannon (and Recent Contributions to the Mathematical Theory of Communication), W. Weaver. University of Illinois Press.
- Sharma, A., Iyer, G. R., Mehrotra, A., & Krishnan, R. (2010). Sustainability and business-to-business marketing: A framework and implications. *Industrial marketing management*, 39(2), 330-341.
- Shenton, A. K. (2004). Strategies for ensuring trustworthiness in qualitative research projects. *Education for information*, 22(2), 63-75.
- Shiva, V. (1992). Recovering the real meaning of sustainability. David Cooper and Joy Palmer (eds.), *The environment question: Ethics and global issues*.
- Shrivastava, P. (1995a). Environmental technologies and competitive advantage. *Strategic Management Journal*, 16, 183-200.
- Siggelkow, N. (2007). Persuasion with case studies. *Academy of management journal*, 50(1), 20-24.
- Sisodia, R.S., Wolfe, D.B. & Sheth, J.N. (2007), *Firms of Endearment: How World Class Companies Profit from Passion and Purpose*, Wharton School Publishing, Wharton, TX.
- Tschopp, D. J. (2005). Corporate social responsibility: a comparison between the United States and the European Union. *Corporate Social Responsibility and Environmental Management*, 12(1), 55-59.
- Tschopp, D., & Nastanski, M. (2014). The harmonization and convergence of corporate social responsibility reporting standards. *Journal of Business Ethics*, 125(1), 147-162.

Uhlener, L. M., Van Goor-Balk, H. A., & Masurel, E. (2004). Family business and corporate social responsibility in a sample of Dutch firms. *Journal of small business and enterprise development*.

Van Marrewijk, M. (2003). Concepts and definitions of CSR and corporate sustainability: Between agency and communion. *Journal of business ethics*, 44(2-3), 95-105.

Vásquez, C., Bencherki, N., Cooren, F., & Sergi, V. (2018). From ‘matters of concern’ to ‘matters of authority’: Studying the performativity of strategy from a communicative constitution of organization (CCO) approach. *Long Range Planning*, 51(3), 417-435.

Victor, P. A. (2008). *Managing without growth: slower by design, not disaster*. Edward Elgar Publishing.

Walker, G., & Shove, E. (2007). Ambivalence, sustainability, and the governance of socio-technical transitions. *Journal of Environmental Policy & Planning*, 9(3-4), 213-225.

Washington, H. (2015). *Demystifying sustainability: Towards real solutions*. Routledge.

WCED. (1987). *Our common future*. Oxford, UK: Oxford University Press.

Wheeler, D., & Elkington, J. (2001). The end of the corporate environmental report? Or the advent of cybernetic sustainability reporting and communication. *Business strategy and the environment*, 10(1), 1-14.

Yusoff, H., & Lehman, G. (2009). Corporate environmental reporting through the lens of semiotics. *Asian Review of Accounting*.