



“What we deliver represents our biggest contribution to a more sustainable world”

Discursive legitimation of sustainability in corporate website texts

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Työn nimi “Suurin vaikutuksemme maailman kestävään kehitykseen tapahtuu tuotteidemme kautta” Kestävän kehityksen diskursiivinen legitimaatio yritysten verkkosivuilla

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Tutkielman tavoitteena on osallistua keskusteluun yritysten olemassaolon legitimoinnista yritys vastuun legitimoinnin kautta. Tarkemmin tutkimus keskittyi siihen, minkälaisia diskursseja ja legitimaatiostrategioita yritykset käyttävät itse julkaisemissaan teksteissä vakuuttaakseen yleisönsä siitä, että yrityksen toiminta on oikeutettua. Jos sidosryhmät kokevat toiminnan olevan oikeutettua, he ovat sitoutuneempia ja siten todennäköisemmin ohjaavat resurssinsa juuri kyseiseen yritykseen.

Tutkimus toteutettiin diskurssianalyysinä kuuden suomalaisen eri tuotannon alan yrityksen vastuullisuusverkkosivujen teksteistä. Data koostui vastuullisuusverkkosivujen etusivujen teksteistä sekä lähestymistavan vastuullisuuteen ja vastuullisuuden osa-alueiden kuvauksista.

Tutkimuksessa löytyi kaksi päinvastaista tapaa puhua yritys vastuusta: Vastuullisuus voimavarana, missä yritys vastuun nähtiin tuovan jotain positiivista, kuten voittoa, liiketoiminnalle, ja Vastuullisuus velvollisuutena, jolloin yritys kokee, että heidän kuuluu ottaa vastuuta joko moraalista syistä tai ulkoisten säännösten takia. Näiden ääripäiden alta tunnistettiin kuusi diskursiivista teemaa: *Liiketoiminnan ydin*, *Sidosryhmät*, *Ulkoisen arviointi*, *Liiketoiminnan vaikutus*, *Moraalinen velvollisuus sekä Lait ja määräykset*.

Löydökset osoittavat, että vastuullisuuden strategisiin etuihin keskittymällä, eli vastuullisuuden käsittelyssä voimavarana, on mahdollisuus saavuttaa vahvempi legitimaatio toiminnalle. Legitimaatio saavutettiin tällöin pääasiassa toiminnan normalisoinnin ja rationalisoinnin kautta. Legitimaation tunnistettiin vahvistuvan, kun päätös tärkeistä vastuullisuusteemoista ulkoistettiin sidosryhmille normalisoinnin kautta, sekä kun auktoriteetti arvioida toiminnan vastuullisuutta annettiin yrityksen ulkopuoliselle taholle. Joissakin tilanteissa myös argumentointi velvollisuuden kautta vahvisti legitimaatiota – erityisesti moralisoinnin kautta humanistisiin arvoihin vedotessa puhuttaessa työntekijöistä ja yhteisöistä.

Yritys vastuun on todettu tuottavan legitimaatiota organisaation olemassaololle, ja siten sidosryhmien vahvempaa sitoutumista yritykseen. Tämä tutkimus laajentaa ymmärrystä siitä, miksi yritysten vastuu tänä päivänä ulottuu yli voiton maksimoinnin, ja miten yritykset pyrkivät vakuuttamaan sidosryhmänsä vastuullisuudestaan.

Avainsanat legitimaatio, kestävä kehitys, yritys vastuun, diskurssianalyysi

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Abstract

This study aims to contribute to the discussion on how corporations legitimate their own existence through legitimation of sustainability engagement. More specifically, the research focused on the discourses and legitimation strategies corporations use in their own texts to assure their audience that they are a legitimate societal actor, and therefore should be supplied resources to.

The research was executed as a discourse analysis on six Finnish production companies' sustainability website texts. The data consisted of the sustainability websites' front pages and descriptions of Approach to sustainability and Sustainability areas.

Two opposing discourses were found to be used: Sustainability as an asset, which holds the idea of sustainability contributing to the organization's operations positively and Sustainability as a liability, i.e. an obligation that has to be fulfilled. Six discursive themes under these were identified, which respectively from asset to liability were: *Business core, Stakeholders, External valuation, Business impact, Moral obligation and Laws and regulations.*

The findings suggest that a stronger legitimacy can be achieved through strategic implications of sustainability, i.e. viewing it as an asset, where legitimacy can primarily be achieved through normalization and rationalization. Legitimacy increased through outsourcing the decision of important aspects to stakeholders through prospective normalization, as well as giving the authority to judge sustainability outside the company, through using authorization. Legitimation through the liability discourse seems to be in place especially if appealing to humanistic values when talking about employees or communities, with moralization primarily used to achieve legitimacy.

Sustainability has been found to produce legitimacy to an organization's existence, and therefore stronger stakeholder engagement. This study extends the knowledge of how corporations' responsibilities today go beyond making profit, and especially how corporations seek to assure their audiences of their responsibility.

Keywords legitimation, sustainability, Corporate Social Responsibility, discourse analysis

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1. Introduction

“Profit for a company is like oxygen for a person. If you don’t have enough of it, you’re out of the game. But if you think your life is about breathing, you’re really missing something.” Peter Drucker

Stakeholders increasingly examine corporate actions’ influence in society and economy. Not many companies today would admit their business objective is to only make money for shareholders, but they also need to consider the society and environment. More commonly, these actions are known as corporate social responsibility or CSR (Ihlen et al., 2011, p. 3). World Business Council for Sustainable Development (WBCSD, 2017) defines CSR as “the continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce and their families as well as of the local community and society at large”. While sustainability is causing public attention and debate in governments, media and concerns of humankind, the business implications need to be studied further (Hopkins et al., 2009, 21).

OP Financial Group conducts a yearly research on future views and last year’s performance of the 250 largest companies in the Finnish market. In the research published in 2018, responsibility arose as an important theme among the 127 (out of the 250 largest) corporations who responded to the questionnaire. 94 percent of these saw responsibility actions (environmental, social and societal) as an increasingly important competitive advantage, while 92 percent said they will engage in responsibility actions more in the future than they do at the moment. 57 percent even saw it as *the corporations’ responsibility* to solve societal problems related to economy and environment. These responses imply that, while a globally interesting theme, Finnish corporations also find that financial profit is no more an adequate motivation for a company’s existence. (OP Suuryritystutkimus, 2018)

Theory holds that engaging in sustainability for corporations is important because (the image of) sustainability itself brings a corporation legitimacy (Sen et al., 2006) - a reason to exist. Stakeholders, on the other hand, are more likely to supply resources to

organizations they find legitimate (Suchman, 1995). Consequently, to legitimate their own existence and, hence, to increase stakeholders' engagement, corporations need to legitimate their own engagement in sustainability. In many cases the problem is not that corporations do not engage in sustainability, but rather that their stakeholders are not aware of the efforts (Sen et al., 2006). Communication is the most important, if not the only, means to achieve legitimation.

Legitimation of sustainability has been studied within texts that are published outside the organization (e.g. Joutsenvirta, 2009, Joutsenvirta & Vaara, 2009). While media is seen as an increasingly important arena for legitimation or de-legitimation purposes, journalists are seen as gatekeepers of it. In other words, while the texts in media may reflect companies' own values to some extent, for example through interviews, journalists always have the final say on if the corporation's existence actually is legitimized or de-legitimized through the text. Legitimation of *assurance on sustainability reporting*, on the other hand, has been discussed in research of disclosure and accounting studies (O'Dwyen et. al, 2011), while *an institutional legitimation* of sustainability has also been tried to find (Underwood et. al, 2014). All these studies, however, concentrate on texts published outside the organization. Hence, studying texts produced by the companies themselves, content of which they have full control over, needs to be studied further.

Coupland (2005) touches upon a closely related issue through studying the language used to describe CSR activities in the context of multinational Oil companies' websites. Also Moreno and Capriotti (2009) have studied this phenomenon from the viewpoint of what kind of CSR content companies disclose on their websites. Contrary to those mentioned above, these two studies concentrate on texts publishing of which has been self-imposed, but neither of them hold a legitimation perspective to them.

Therefore, while some research was found from closely related issues, these two approaches have not been combined in previous literature – how companies *legitimate* their sustainability *in texts they have a full control over*. In addition, the studies that concentrate on sustainability texts published by the company (Coupland, 2005 and Moreno & Capriotti, 2009) have been conducted some ten years ago, which seems a considerably long time considering the development of sustainability communication during that time. For example, out of the S&P 500 companies, while in 2011 only 20% published a sustainability report, in 2017 the share was already 85% (Governance and

Accountability Institute, inc., 2018). Although this study concentrates on digital communication, and more specifically, websites, it can be assumed that sustainability disclosures in other outlets but reports has also developed during that time. Furthermore, the previous discussion on this issue studied seems to dig deep into a certain field of business, while this study concentrates on finding similarities and differences across industries.

This research assumes that, through responsibility communication, companies seek to legitimate their engagement in sustainability and, hence, their own existence. Organizations argue for the CSR decisions through their disclosures and, although not necessary, many large companies actually have built an extensive sustainability website for these issues. These websites' main purpose seems to be to serve stakeholders by showing the effort put to responsibility and legitimating why certain actions have been taken, or why the corporation chooses to put effort into those instead of others. Although the actual motive for sustainability efforts and disclosure may be the stakeholders' growing demands, to legitimate their existence corporations need to assure the stakeholders of their underlying motivations or otherwise show the audience *why they engage in sustainability*. These so-called stated motives can be used as means of achieving legitimation, in other words, as a form of reasoned discourse (Campbell, 1970).

To approach the issue of how corporations legitimize their existence through self-imposed texts and, through that, legitimize their existence, a discourse analysis on six corporations' sustainability websites was conducted. This paper examines legitimation in Finnish MNEs from different fields of production. In more detail, the data consists of the texts these companies have published on their corporate sustainability websites. The selected companies include Neste, Nokia, KONE, Outokumpu, Stora Enso and Wärtsilä.

1.1. Research questions

CSR's importance is increasing on corporations' agenda. The fundamental question remains why corporations actually engage in sustainability and sustainability communication. Many studies assume it comes down to growing stakeholder demands (e.g. Hopkins et al., 2009; Ihlen et al., 2011). Because a genuine motive cannot be interpreted from texts published by the corporation, and often even written by someone

outside the corporation, I decided to focus on *how corporations seek to legitimize their existence through sustainability*. In other words, through legitimation these corporations seek to tell their audience (or stakeholders) that their sustainability actions are appropriate (Suchman, 1995). Stated motives are used as one of the means of achieving legitimation rather than viewed as actual motives.

As discussed above, theory seems to lack research on how businesses discursively legitimize their own engagement in CSR and, through legitimation of sustainability, then legitimize their existence towards stakeholders. Consequently, the research area is:

Legitimation of corporate existence through CSR discourse

More specifically, the research questions are:

How do companies legitimize their CSR and hence, existence through discourse?

What kinds of legitimation strategies do companies use to achieve legitimation?

To approach these research questions, a critical discourse analysis was conducted on six Finnish production companies' sustainability website texts. The selected companies operate in a rather traditional field of business yet seem engaged in sustainability. All companies are Finnish in nature but operate in the global market, which makes the stakeholders' requirements quite similar. The selected companies are Nokia, Stora Enso, Wärtsilä, Neste, KONE and Outokumpu. Although the actual products of the companies are not considered in detail, a wider view was achieved by selecting companies from different fields of business. This selection prevents from being blinded by field specific practices. When selecting the companies of focus, one of the most important criteria was the extensiveness of their corporate sustainability website. Selection of companies will be further discussed in chapter four.

1.2. Structure of the thesis

This thesis is structured as follows. In the chapter 2, I review important literature on CSR in general, how the discussion on stakeholder demands has evolved, what CSR has traditionally been criticized on as well as what kind of discourses are used within the concept of CSR. In chapter 3, I continue on literature review on organizational

legitimation in general and dig deeper into legitimation strategies. In chapter 4, I will move on to methods and data by first presenting the method of critical discourse analysis used, introduce my empirical data and how it was approached to answer the research questions.

Chapter 5 will introduce my research analysis and findings, categorized in five different kinds of themes framing the discourse. In chapter 6 I discuss my main findings by reflecting them on previous research. Chapter 7 gives a conclusion for the thesis; summary, implications for practice, limitations and implications for future research.

2. Corporate social responsibility

CSR can be defined in countless ways. Regardless of definition, what remains, is that corporations can no longer only legitimize their existence just through creating financial profit for their shareholders – even shareholders themselves no longer buy this idea. There's a lot of variation in the discussion on the appropriate terms to be used, as well as on what companies are and should be responsible for. I will review these in the first one of the following subchapters. In the second subchapter I concentrate on the reasons why corporations decide to engage in sustainability in the first place – how stakeholder demands drive engagement in responsibility. CSR has also faced quite a lot of critique, some of which I will review in the third subchapter. Finally, I will review literature on CSR discourse to give a framework for what corporations are seeking to legitimize, and in which manner.

2.1. CSR definitions

There are as many definitions for CSR as there are scholars. Terms such as responsibility and sustainability are often discussed as synonyms for CSR, while selection of terminology also causes discussion. In this chapter I will review some definitions for the terms to give a framework on what has previously been discussed about the matter and why it is important for corporations to engage in it.

According to Carroll (1999) CSR is not a new topic in literature. The term has been discussed since the 50's, while the discussion and definition of the term expanded through 1960's and 70's. In Vidaver-Cohen and Bronn's research in 2008, CSR was primarily seen as means to protect corporate reputation. This, however, no longer seems to be the case. Although attention for social and environmental impacts of doing business is not new, the interest has only grown in the recent years because of pressing global problems such as climate change, poverty and human rights violation (Kolk & Van Tulder, 2010).

According to Banerjee (2008), some writers, such as Swanson and Niehoff (2001) and Waddock (2001) use corporate citizenship and CSR as synonyms to each other. Some scholars, on the other hand, argue that corporate citizenship focuses on an organization's internal values while CSR only considers external factors, such as organization's behavior

and actions (e.g. Birch, 2001 and Wood and Logsdon, 2001). In this research the division between these two is not relevant, which is why the term CSR is used to describe both.

Although many scholars have tried to define CSR, it has been concluded that, rather than in need of definition, CSR is socially constructed in a specific context (Dahlsrud, 2008). Most scholars today find three dimensions in CSR. While previously CSR or corporate sustainability was mainly understood as engagement in environment conservation, nowadays rather than just environmental impact, sustainability consists of three dimensions: “environment”, “economy” and “social well-being”. CSR is seeking for a balance between the impacts of these. (E.g. Finkbeiner et al., 2010) The discussion on these three areas proves that, although business is a producer of economic wealth, its impacts are wider than that (Dahlsrud, 2008).

This can also be seen in how sustainability reporting has evolved – for example, in 2000-2010 in large Finnish companies it was common to publish separate society and environmental reports, while today most companies publish an extensive sustainability review, which in addition to the previous two, also includes a description of the corporation’s economic sustainability. Many have also integrated sustainability reporting as a part of annual reporting, which emphasizes its importance as a vital part of the business.

Defining CSR does not only describe what organizations do in a society but it also defines what corporations should be responsible for, or whether they should have (other than financial) responsibilities in the first place (Crane et al., 2008, p. 2). It has been discussed whether the responsibility is on corporations or the individuals making the decisions – and these individuals can be either the ones making the corporate decisions or the customers at the end of the value chain. Even the term itself has been questioned: whether the word “corporate” should be reconsidered when discussing CSR. (Hemingway and MacLagan, 2004). The fundamental question remains, whether corporations’ only responsibility should, in fact, be making money to its owner and contributing to the society through the money they make (Crane et al., 2008, p. 4).

The discussion often centers on *what is sustainable*. The term eco-justice refers to how costs and benefits are distributed among the current time period and those to come (Bebbington, 2000). Some other scholars (e.g. Kallio et al., 2007) use the term

“intragenerational equity” of more or less the same subject. As it is likely there will be a decrease in the level of material wealth in the future, eco-justice will have a huge impact on business activities of especially those whose business is about distributing (refined) materials to sub-groups (Bebbington, 2010). What I find interesting here is whether the discourse holds that only responsible operations guarantee future success - that profit in long-term can only be made if business is sustainable and considers e.g. the limits of the environment. This also relates to other areas of responsibility, although often easier to explain through environmental examples. As it does in reporting, does sustainability actually also refer to economic sustainability of the organization?

While the field of corporate social responsibility is wide, corporate management also often sees it confusing and not clear what should be included in it. Whilst some companies only focus on environmental aspects, others consider societal and personal impacts and some bring in economic implications, too. Although definitions of sustainability differ, corporate management tend to view it as a major force for future businesses' actions, management and competence. (Hopkins et al, 2009, p. 21)

2.2. Stakeholder demands

It has been found that stakeholders react positively on corporations' CSR awareness. These stakeholders do not only include customers but also employees and investors – both potential and current. The more reliable or genuine a company's CSR motives seem, and the more transparent they are, the more positive the stakeholder reaction is. Stakeholders who are aware of a company's CSR activities and understand (or reflect to) the motives behind them, are more likely to commit resources to the benefit of the company. These resources include money (in both consumption and investments) and personal resources such as time. (Sen et al., 2006)

The most straight-forward perception of stakeholder engagement to corporate sustainability are the customers. This idea holds that customers are more likely to purchase a (seemingly) sustainable company's products than those of a non-sustainable one. Employee satisfaction is another positive strategic advantage CSR can create. Potential employees tend to find a socially responsible employer more attractive than a non-responsible one (Turban and Greening, 1996). In addition to recruiting, this applies

to current employees' satisfaction - corporate responsibility produces job satisfaction and, consequently, engagement and efficiency. In other words, it is easier to find and keep motivated employees for a socially responsible company (e.g. Viswesvaran and Ones, 2002). Engagement also contributes to employer brand which, again, makes the company more attractive to potential employees.

Several other studies have found that, even without considering the role of sustainable image, CSR is worthy for companies. Investors find investments in socially responsible companies more profitable - especially in long term - compared to those of non-responsible ones. These kinds of strategic advantages are likely to create motives for corporations to consider sustainability in their operations. (E.g. Moore, 2001 and Richardson, 2009). In other words, even investors no longer perceive it legitimate for a corporation to only exist for creating money for them.

From corporations' perspective, growing stakeholder demands also hold a negative side to them. Corporations' direct stakeholders may revenge the company if their moral sustainability expectations are not met. For example, customers can refuse to purchase the company's products or, often worse, spread negative image of the company. In this case the sustainability motive is rather obvious – the company will lose profits if they don't act according to stakeholder demands. Consequently, corporations have one more motive to adopt a proactive stance on CSR. This applies not only to consumption but also other stakeholder actions such as investments or potential employment. One of the biggest risks can also be investors or employees leaving the organization and then begin spreading a negative image, as the engagement of a (previous) employee or investor has often been stronger than that of a customer. (Graafland and Van de Ven, 2006)

Another question is whether all companies should have the same responsibilities or should they define the most important sustainability areas for the specific industry, location, company etc. This means defining clearly in which areas the specific corporation needs to contribute to their (negative) actions or where their (positive) actions would benefit the most. Many corporations seem to think that their stakeholders are the best judges in this. The so-called "materiality analysis" (or the actual process being called "materiality assessment") is a tool to be used by corporations for their sustainability disclosures. This uses stakeholders' opinion in defining what societal, economic and environmental questions are the most "material" for a specific company. Materiality

analysis gives evidence of what is important to stakeholders and, hence, which questions corporations should concentrate on in their reporting (and, consequently, in their sustainability actions). This helps emphasizing a business-centric view in communication (Eccles et al., 2012). Materiality is the central idea also in Global Reporting Initiative (GRI) that more and more companies are beginning to base their sustainability reporting on. For example, as Hsu et al. (2013) find, corporations in cruising industry tend to report immaterial issues (i.e. those not important to their stakeholders) which speaks for the need to use materiality analysis as a basis. Businesses still often fail to disclose material information which leads to two downsides. Firstly, companies don't actually manage important issues related to their business but concentrate on something not as important. Secondly, investors' risks remain hidden if only immaterial issues in disclosures are considered. Consequently, industry specific reporting standards seem to be required. (Eccles et al., 2012)

The biggest problem, however, seems not to be that companies don't engage in CSR, but rather the lack of awareness among stakeholders – most of them are not aware of companies' CSR initiatives. (Sen et al., 2006) Responsibility communication is a means of advancing awareness. This study assumes that the goal of corporate sustainability websites is to contribute to filling this gap. As a corporation seeks to gain their audiences' confidence and approval – legitimacy - through their engagement in sustainability, they need to have the capacity to communicate about the efforts. Otherwise, even though the actions are undertaken, the stakeholders' demands are not met if they are not aware of the corporation's engagement (Moreno and Capriotti, 2009).

Some stakeholder demands for sustainability can even be forcing. For example, if something is demanded by law or an industry specific regulation, the company cannot decide whether or not they will engage in the action and disclose information about it.

An example of this is a directive for CSR reporting made in the EU in 2016, which became into action at the beginning of 2018. This initiative is more commonly known as the *directive of disclosure of non-financial and diversity information* or, in reporting, the *NFI report* (non-financial information report). Although this legislation does not give any concrete targets for actions, it forces companies to report on their non-financial results, i.e. requires large companies to disclose information on the way they operate and manage social and environmental challenges. This is said to help stakeholders, e.g. investors, to

make decisions as they also understand the non-financial side, and hence to encourage companies to develop a responsible approach to business. As something not done cannot be reported, especially with the increased risk of getting caught in the connected world, the legislation may as well achieve its aim. If not, it will at least force companies to consider whether they are putting effort into managing these challenges.

Moreno and Capriotti (2009) find that only less than half of companies explicitly identify the different audiences their website texts about CSR are aimed for. Considering the underlying assumption of many studies (such as Graafland and Van de Ven, 2006, and Sen et al., 2006) that growing stakeholder demands are the motive for engaging in sustainability, it is surprising only half of them explicitly state which stakeholders the information is aimed at. It's interesting whether attitude regarding this has changed during the recent years.

2.3. Criticism on CSR

The concept of CSR has been widely criticized. In this chapter I review some of the criticizing scholars' arguments, to give a view on why it is important for organization to, not only engage in CSR action and communicate about it, but also legitimize why they contribute to the matter. Without legitimation, as these critics' arguments hold, CSR can remain as something that stakeholders only perceive as polishing corporate image.

CSR's problem has been claimed to be that it aims to satisfying opposite camps at the same time (e.g. Welford 1995). To be more precise, this means CSR tries to bridge the gap between making profit and being environmentally and socially friendly. Some of the critics also argue that corporations will never take responsibility of society unless they have to do it. The corporate strategies are claimed to be always made to enhance shareholder value or profit rather than social justice or equality. Consequently, these critics' argument holds that, for CSR to succeed, a fundamental restructuring of corporations' societal role is needed. In other words, to engage in responsibility, corporations need to be forced - and for this, universal laws are needed. (Banerjee, 2008). If such laws existed, it would ease comparison between companies.

These structured mechanisms of environmental management have faced critique as well. For example, environmental and social audits (whether or not demanded by law) are losing managerial value because environmental and societal issues and concerns have shifting meanings for new stakeholders. This has forced companies to take a more proactive stance on sustainable development, as institutional pressures and stakeholders' (both traditional and new) expectations are rising. (Roome, 2001; Madsen and Ulhøi, 2001). Acceptability of operations has become a major concern for corporations (Mikkilä, 2005). This idea holds that sustainable organizations are seen more legitimate, and legitimacy of organization makes stakeholders' engagement stronger. This also relates to the issue of materiality - corporations need to define which issues are material for their stakeholders to know what to report on (and not only trust the laws and regulations) to create engagement among them.

Companies' CSR reports are often seen to be contrary to their claimed social responsibility standards. Active CSR communication has also been argued to create skepticism among consumers. CSR communication can be perceived as *corporate hypocrisy*, a term used to describe the gap between corporate rhetoric and actions. Critique holds that CSR communication is often only done to construct reality, i.e. to cover an organization's negative impact under small good deeds. (Wagner et al., 2009). This sort of "cherry-picking" - covering the big, often negative, impacts under small positive actions - seems to be a major problem in sustainability discourse. In Hopkins' et al. (2009, p. 23) research, the biggest advantage corporations saw in addressing sustainability issues was noticeably improved company and brand image. This implies that corporations still today engage in sustainability to "look good", rather than "feel good" or "want to do good". Consequently, it has been argued that CSR serves only the interests of external stakeholders. (E.g. Banerjee, 2008; Hopkins et al., 2009, p. 23)

Although corporations' intentions to be sustainable have been criticized, there are also supporters of the claim that sustainability and profit can go hand in hand. Porter's article "America's green strategy" (1991), first started the discussion that, at its best, sustainability can be profitable for a company. Instead of just claiming to maximize profit, corporations balance the societal and environmental aspects against it. Although this may sound simple, it is essential to complement the academic discussion on how corporations communicate about CSR. (Ihlen et al., 2011)

2.4. CSR discourse

Language analysis has been used in studying the relationship between business, environment and society (Gephart, 1984 and Clark and Jennings. 1997; see Joutsenvirta, 2009). Both reactive and proactive corporate sustainability language use have been studied. Reactive and defensive use of language refer to e.g. environmental crises where the corporations aim to protect their image after something has happened, while proactive use rather describes voluntary actions – e.g. reporting. Joutsenvirta (2009) studies the use of language in discussion between a company and an environmental organization, which can be seen rather defensive or reactive out of these two extremities.

Language is often studied through a constructive approach - according to her, using language constructs reality by producing definitions and applying meanings. Language is not only used to describe the reality but it also constitutes reality (Wagner et al., 2009 and Joutsenvirta, 2009). Discourse analysis, also used in this research, is a constructive approach to data. Discourses can always be interpreted and reinterpreted by their audience, and the ones producing the discourse have an ability to apply their (personal) motives or goals to the discourse. This makes discourses rather problematic and challengeable. (Dobers and Springett, 2010)

Language and discourse analysis often draws on the work of French social theorist Michel Foucault (Joutsenvirta, 2009, Dobers and Springett, 2010). Foucault describes discourses as “practices that systematically form the objects of which they speak” (Foucault, 1972, p.49; in Joutsenvirta, 2009). Discourses are seen as constitutive and productive and they construct reality (Foucault, 1977). This idea holds that one’s, in this case corporations’, interests can be legitimated through discourse and that contingent issues can be normalized through them. (In Dobers and Springett, 2010)

Extending Foucault’s thoughts, discourse can even produce objects of understanding (such as sustainable development) and subjects (for example identities). This view assumes that corporations intentionally give objects meaning by the way they are represented. This means the chosen words, stories, images, values placed on the objects and so on. For corporations this is a way of constructing reality - the way things are talked about has a huge influence on how they are perceived. Consequently, discourse makes it

possible to produce or make an object come to life in a wanted way, but it also reduces the possibility of the receiver of information to understand it differently than the discourse has put it. Hence, discourse analysis draws attention to how language produces relationships and power. (Joutsenvirta, 2009)

All discourses, however, don't have as large an effect on the socially constructed reality because of their "truth-value". If perceived as truths, discourses limit the alternative ways of perceiving the social reality. In other words, discourses produce truth or reality (Kallio et al., 2008, Joutsenvirta, 2009). For example, corporate sustainability reporting and disclosure of information has been found to produce meanings and reality - oftentimes the information receiver doesn't yet have any knowledge of the subject which easily makes them digest the information in a rather "naïve" way. This means that they easily believe the information they receive without questioning it.

However, even if constructing reality, corporations need to be careful not to lie to not harm their reputation (Joutsenvirta, 2009). Corporations are all the time under close scrutiny of their actions (Ihlen et al., 2011, 3) and, in today's connected world, issues are all the time more difficult to hide from different audiences. In other words, the risk of getting caught of a lie, or polishing issues, is bigger than ever. Hence, communication is not enough, but the corporation actually has to behave in an acceptable manner. In *responsibility discourse*, acceptable behavior is found as such where the subjects take responsibility for the consequences of their actions (Joutsenvirta, 2009).

Instead of responsibility discourse, some scholars discuss the sustainable development (e.g. Dobers & Springett, 2010). The main difference to responsibility discourse is that, using this discourse, corporations aim to *cover the reality* that the goals of profit maximization or shareholder value optimization are often not met by pursuing environmental or societal interests. The contradictory goals between CSR and profitability set limits for the responsibility actions corporations can commit to. This leads to corporations often picking the "low-hanging fruits": pursuing cost-savings and efficiency to meet the investors' interests or to not take a risk. (Dobers & Springett, 2010). This idea, however, has been criticized through what comes to for example the earlier discussion that sustainability can actually be profitable to a company, and that only a few corporations today claim to only maximize their shareholder value (e.g. Porter, 1991; Ihlen et al, 2011).

3. Legitimizing sustainability actions

Corporations have to engage in CSR because sustainability brings a corporation legitimacy - a reason to exist in the eyes of various stakeholders (Sen et al., 2006). These stakeholders are more likely to supply resources such as time or money or acceptance to organizations they find legitimate (Suchman, 1995). Consequently, to legitimate their own existence and, hence, to increase stakeholders' engagement, corporations need to legitimate their engagement in sustainability.

Understanding motives behind sustainability actions helps interpreting how they have been rationalized internally, and hence, legitimized externally (Kallio et al., 2007). By stating behavior is rational, corporations give the action a certain legitimation (Kallio et al., 2007), but as legitimation is a social judgment, it can also be done through appealing to emotion (Ashforth, 1990). Hence, also the *stated motives* within texts can be used as sources of legitimation.

In this chapter I will first concentrate on the concept of legitimacy. In the second chapter, I will discuss how legitimation can be produced through discourse by using different kinds of legitimation strategies, and how different kinds of motives can be used under these strategies to strengthen legitimacy.

3.1. Organizational legitimation

Organizations seek for legitimacy for various reasons which need to be assessed. Organizational legitimation has also been defined in various ways. Communication is extremely important in legitimating actions and, hence, organization's existence. This applies in my work especially because on corporate websites, the corporations are able to control, at least to some extent, the process of legitimation by choosing what to write about and what to, possibly, leave out.

One of the earliest definitions associates legitimation with hierarchy, by stating that it's about convincing subordinates or peers. This means justifying one's existence "downwards" (Maurer, 1971 in Suchman 1995). As can be found both from my material and judged by the general discussion, traditional organizational hierarchy rarely applies

anymore, and the stakeholders have an increased possibility of stating their own view. Hence, this study rather relies on Suchman's (1995) definition of legitimation:

“Legitimacy is a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs and definitions.”

Corporate environmental management traditionally mainly focuses on material practices that are implemented to upgrade the corporations' environmental or social performance. The biggest challenge seems to lie under credibility - whether stakeholders or the public perceive the corporate actions acceptable. This credibility can be achieved through explaining the motives. The other objective is to convince the stakeholders to find actions believable, which requires other kinds of legitimation practices in discourse. (Joutsenvirta, 2009)

The sense of internal rationality produces external legitimacy, which is why corporations need to rationalize their sustainability actions to themselves as well. Although there are “true believers” who don't need legitimation to believe the message, communication about sustainability, and hence legitimation, is needed because often the stakeholders don't know about the sustainable development of a corporation. Discursive suppression can be used for those who the company wants to share a particular interpretation. (Kallio et al., 2007)

Legitimacy seems to lead to persistence because stakeholders are more likely to invest resources in the corporation if they find it legitimate. This applies to customers and investors' money as much as it does to partners and employees' time, for example. On the other hand, legitimacy also influences on how the stakeholders *perceive* the corporation. A legitimate organization, in this case a corporation, is perceived more valuable, meaningful, trustworthy and predictable (Suchman, 1995).

Legitimation enhances power, which was already suggested by Weber (Kallio et al., 2007). Even though legitimation is needed by basically all institutions from governments to corporations, it is usually mainly targeted towards the potential followers who are not yet familiar with the sustainable development and its constructed “realities”. For the so-called deniers the effort may be useless and for the “true believers” legitimation is

unnecessary. (Kallio et al., 2007) However, in producing legitimacy, corporations (as any organizations) need to assess what they need from their various stakeholders. The two extremities discussed are passive and active support. Passive support means making the audience accept the organization's activities. An example might be pursuing a particular audience, such as Greenpeace, to "leave them alone", i.e. to not criticize the organization's actions or attack against it.

Although similar ways of legitimation can be used for both, this research focuses more on active support. This means convincing a certain audience or stakeholder to engage in the corporation's actions – for example a customer to purchase their products, an investor to invest money within the corporation, a supplier to have reliable contracts or a current shareholder to keep supporting them. (Suchman, 1995) This reflects back to the idea of potential followers as the main target group (Kallio et al., 2007) while Suchman (1995) includes not only potential but also current stakeholders in consideration.

Organizations hold some kind of a reason to try tackle CSR issues. These reasons, or *motives*, can vary from management's personal interests to force, such as laws. Genuine motives cannot be interpreted directly from text as, firstly, it is impossible to separate corporate motives from personal ones and, secondly, even external parties can be used to disclose corporate texts to improve perceived legitimacy. Because of this, the *stated motives* within texts are viewed as a means for achieving legitimation, not as genuine or actual motives. In other words, corporations state to have a certain motive behind a CSR action to achieve legitimation for them - although the stated motive can either be genuine or invented, it is used for legitimation of company's existence. Looking from the corporate side, growing stakeholder sustainability demands are often seen as the actual motive for corporate sustainability (e.g. Ihlen et al., 2011), but often are not used as the stated motives to legitimate behavior or existence to stakeholders.

Although it may not be possible to interpret (genuine) motives from text, motives found in texts can be reviewed as a means of *reasoned discourse* (Campbell, 1970). In other words, motives stated in texts are not claimed to necessarily be genuine, but rather it is viewed which kinds of motives corporations *claim to have* behind their CSR actions. Corporations can use these stated motives to legitimate their engagement in CSR. As behavioristic theory holds, people, in this case organization's stakeholders, can be persuaded because "they are physiological beings" (Campbell, 1970). As discussed

earlier, the *perceived genuineness* of corporations' motives has been found to have a positive influence on stakeholders' reaction towards CSR actions (Sen et al. 2006), i.e. they are used as means of legitimation. Also, as internal rationality produces external legitimacy (Kallio et al., 2009), these rationales can be used as stated motives for sustainability in external legitimation. Hence, by rationalizing responsibility to themselves and then legitimating their sustainability actions through these (perhaps made-up) motives, corporations contribute to how stakeholders perceive them.

CSR motives can be divided based on whether the motive is idealistic/altruistic or strategic, and corporate or individual (Hemingway and MacLagan, 2004). The division between altruistic and strategic motives can also be understood as intrinsic (moral) and extrinsic (strategic) motives (Graafland and Van de Ven, 2006). While Graafland and Van de Ven (2006) understand intrinsic motives more or less similarly as Hemingway and MacLagan (2004) perceive idealistic/altruistic ones, both scholars' idea of strategic motives seem to collide.

In this research it is not in the scope of interest whether the motives are corporate or individual per se. At the end of the day, these cannot always even be separated from each other. In discourses, individual motives can easily be interpreted as corporate ones, especially if the texts are published "by the company" (Hemingway and MacLagan, 2004). *Intrinsic motives* represent morally based motives that most commonly are derived from individuals', e.g. corporate management's, personal motives. *Extrinsic*, also known as strategic, motives on the other hand, include such motives that are believed to hold strategic advantage – either to create profit or to prevent from loss of profit.

Some scholars state that corporations will not take sustainability actions unless they are forced to do so (e.g. Banerjee, 2008). In other words, this would mean that only laws or regulations can make companies act sustainably, as, according to this view, there is no profit to sustainability. Not taking a stance on whether or not this view is correct, also force needs to be considered as a reason for corporations to engage in CSR, and hence to legitimate their sustainability.

3.2. Legitimation strategies

In this chapter I review strategies corporations can use to legitimate their actions through discourse. I also apply the strategic and moral motives, as well as force into discussion where I find relevant to consider how these could be used in each strategy.

Vaara et al. (2006) introduce five legitimation strategies for organizational restructuring legitimation. I apply these in my research for legitimizing CSR activities and initiatives. These strategies are derived from linguistic analysts Van Leeuwen and Wodak's (1999) work who have, for example, studied legitimation in immigration control. Vaara et al. (2006) separate *normalization* as its own strategy in addition to the original four strategies. The legitimation strategies are:

1. Normalization
2. Authorization
3. Rationalization
4. Moralization
5. Narrativization

These strategies can be used together or separately for legitimation or de-legitimation of actions and, hence, existence (Van Leeuwen and Wodak, 1999). Each of the legitimation strategies can be further divided into sub-strategies. I will introduce the strategies in the following.

Normalization

This legitimation strategy, as discussed, was added in Van Leeuwen and Wodak's (1999) by Vaara et al. (2006) as they saw it important to consider those situations where actions are tried to be legitimized by making them normal. Vaara et al. (2006) further divide this into *naturalization* as well as *retrospective* and *prospective normalization* of behavior.

Normalization refers to claiming that action is "normal" or that it is the "usual way of behavior". By retrospective normalization Vaara et al. (2006) mean legitimizing the action by referring to comparable cases or practices that have happened in the past.

Prospective normalization, again, means referring to cases of practices that are expected to take place in certain situations.

Normalization can be done e.g. by referring to cases from other companies within the same branch or facing similar situations, but also through claiming that the act is natural / normal / something everyone needs to do. According to Vaara et al. (2006) normalization is often combined with the four other legitimation strategies.

What comes to *intrinsic motives*, the role of community in pursuing social and ecological goals has been studied. A causality between individual and community needs has been acknowledged – good for individual is, in fact, good for the community, and hence individuals also want to contribute to the communities' wellbeing, also within corporations. Sustainability - in terms of contributing to the society's needs - can “bridge the gap between resource-greedy modernity and ecologically enlightened post-modernity”. This demands getting rid of the notion of compulsory growth through individual consumption. (Davidson, 2000) The idea of a corporation as an integral of society can be used as a source of naturalization by making it feel like one is “supposed to engage” in sustainability.

Authorization

In legitimation through authorization, the writer refers to an authority – either the writer him/herself or someone who is supposed to know a lot about the subject (personal authority). Personal authority can be given to someone based on their position or expertise, for example, or them being opinion leaders in that field. Authority doesn't always have to be a person but can be e.g. a law or regulation or an organization (impersonal authority). Consequently, the reasoning for an action is that the action is right “because I say it is”, “because someone who knows better says it is” or “because the regulation/law/etc. says it is”. (Van Leeuwen & Wodak, 1999; Vaara et al., 2006)

What needs to be considered in reference to my sample material is whether the authority can, in fact, be given to someone within the company – does it create a sense of reliability to the reader? Vaara et al. (2006) consider the neutrality of the authorities in their work, as some of them may have business or personal interests involved when giving comments.

Authorization can also be given to someone not holding authority in other situations but in that particular one only. E.g. giving voice to employees could be an example in the case of legitimizing sustainability actions.

Managers' personal values have been studied as a source of sustainability motives, i.e. *altruistic* motivations. Individual managers' personal values can act as drivers of CSR adoption and implementation and this can help explaining why actions may seem irrational. Findings also suggest that individuals hold a chance in making a difference – at least individuals working on the corporate management level. (Hemingway and MacLagan, 2004) These altruistic motivations can also be used as a source of legitimation by appealing to the authority of managers. In this case, moralization and authorization are used together.

Unsurprisingly, corporate managers have been found to be more likely to put effort into CSR if it looks like it will pay off in the future. Consequently, CSR can improve reputation among consumers, which may make them pay more for the products or buy the product more often. This seems to apply especially in the retail sector (Van de Ven and Graafland, 2006). A combination of rationalization and authorization, hence, might be a way of using *extrinsic motives* as a source of legitimation.

Van Leeuwen and Wodak (1999) also present “conformity authorization” which refers to something being legitimate when “everyone does it”. In my work I, however, follow Vaara et al.’s (2006) division, in which this kind of legitimation would belong in *Normalization*.

Rationalization

In rationalization, legitimation happens through referring to the utility of the practice. According to Van Leeuwen and Wodak (1999), rationalization can be either theoretical or instrumental. Theoretical rationalization is described through “generally known facts” by Van Leeuwen and Wodak (1999). These, in fact, by Vaara et al. (2006) are viewed as a part of normalization, and hence, I will not consider them in this section, but concentrate on instrumental rationalization.

Instrumental rationalization considers purposes, functions, benefits and outcomes, for example, i.e. the positive things a certain action brings (in this case, to a company). According to Van Leeuwen and Wodak (1999), instrumental moralization often happens through straightforward or rational justification – explaining the positive effect an action will have in the future. These, however, often actually hold a moral decision to them, what they call “moralized activities”. In discourse, the moral logic is “hidden from view”. As Vaara et al. (2006) state, it is important to keep in mind that all rationalizations are based on moral and ideological grounds, which is why I find it necessary to understand the motives behind the actions. Vaara et al. (2006) find that these invisible moral frameworks are often neoliberalistic (emphasizing the shareholder value above all other objectives).

Instrumental rationalization can also involve numerical figures, and as Vaara et al. (2006) point out, it can be extremely difficult for someone outside the company to question these calculations. Sometimes in instrumental rationalization it can be emphasized that a certain action is the only way to achieve certain results.

Strategic, or *extrinsic*, motives suggest that CSR actions are taken because they (at least in the long term) contribute to the organization’s financial profit (Van de Ven & Graafland, 2006). This, again, reflects back to Porter’s (1991) idea of win-win situations of responsibility and profit, where sustainable actions can actually bring in money. Extrinsic motives, hence, are rather directly applicable to rationalization.

Strategic motives can be used in rationalization by explaining CSR efforts through the corporation’s strategic or commercial interest. This has been criticized of being image and reputation management and even stakeholder manipulation (Hemingway and MacLagan, 2004). This, again, comes down to the discussion that strategic interest could not also mean morally right behavior, or that responsibility and financial profit’s interests are always contradictory. Van de Ven and Graafland’s (2006) findings suggest the same, although not quite as strongly. According to them, strategic motives are *as important as* the moral ones with respect to consumer relations. They do not consider other stakeholders in their statement.

Also laws and regulations can be used to rationalize corporation’s CSR behavior. If something is demanded by law, the corporation obviously needs to engage in such

actions, and in legitimation of sustainability, they can use the fact that it was demanded by law although they don't have to state it.

Moralization

In moralization (or moral evaluation), legitimation draws on specific values. This should not be mixed with the moral values rationalization holds because, in moralization, the values are actually visible to the receiver, i.e. the values are explicitly stated.

According to Vaara et al.'s (2006) findings, the visible moral frameworks often were nationalistic (where national good was emphasized as core value) or humanistic (where the good of employees was prioritized). These, I believe, may also be applied to the research of legitimizing CSR. Van Leeuwen and Wodak (1999), on the other hand, find more values through which moralization can happen. These include "values of scientific objectivity and precision", "values of leadership", "values of health and hygiene", "economic values" and "values of public interest" (perhaps relatable to Vaara et al.'s (2008) nationalistic values).

Some ways of morally valuating the actions are direct valuation and comparing. Direct valuation refers to describing it with a positive adjective (or negative in case of delegitimation). An action can be compared to a subject awaking positive (or negative) connotations through, for example, metaphors. (Van Leeuwen and Wodak, 1999)

The use of *intrinsic motives* (Hemingway and McLagan, 2004; Graafland and Van De Ven, 2006) as a source of legitimation in moralization is rather obvious. Intrinsic motives hold that CSR is an obligation, a moral duty the company has to take. In other words, corporate sustainability is something that is morally inevitable because they "need to behave well" or "contribute to society's wellbeing". This should, however, not be confused with actual necessity or force to do something (i.e. it is not required by law to take action).

Narrativization

The last legitimation strategy Vaara et al. (2006) introduce is Narrativization, to which Van Leeuwen and Wodak (1999) refer to as mythopoesis. According to Vaara et al. (2006), mythopoesis can also involve some stories that are not narratives in that sense.

For example, the predictions for the future can be interpreted as stories (without a narrative side), which is why they choose to use the term *Narrativization* instead. In their division the non-narrative stories are included in their strategy of *Normalization*, while in this category they pay special attention to what they call “dramatic narrativizations”.

In these, legitimation is achieved through stories that provide evidence of “acceptable, appropriate or preferred behavior”. Stories can be either *moral* or *cautionary tales*. In moral tales, the main character of the story is rewarded for following the practices the storyteller wants to legitimize. In cautionary, as the name suggests, the main character behaves in a way that the narrator doesn’t find legitimate, and hence is punished for that. (Van Leeuwen and Wodak, 1999)

Texts in my research can, for example, include a history of the company with the current actions in CSR as the points of drama. The stories can also involve rivals – were the other companies are not behaving sustainably by e.g. producing emissions. Difficulties can be faced by the main character, the company, in for example trying to control the supply chain and so on.

As Vaara et al. (2006) find, narrativization is often not used on its own, but rather as a framework for using the other legitimation strategies. Presented below is a table by Vaara et al. (2006) that summarizes the legitimation strategies.

	Individual texts	Intertextual totality	Power implications
Normalization	Exemplifies 'normal' function or behavior	Establishes recurring examples	Institutionalization of specific examples
Authorization	Authorizes claims	Establishes recurring authorizations and authorities	Institutionalization of specific authorities and marginalization of others
Rationalization	Provides the rationale	Establishes recurring rationalities	Institutionalization of specific rationalities
Moralization	Provides the moral and ideological basis	Establishes recurring moralities and ideologies	Institutionalization of specific moralities and ideologies
Narrativization	Provides a narrative structure to concretize and dramatize	Establishes recurring narrative and drama structures	Institutionalization of specific kinds of narratives and dramas

Table 1: Discursive strategies for legitimizing organizational phenomena by Vaara et al. (2006)

The theoretical framework is presented in the chart below. It shows how intentional legitimization of sustainability on texts published by the corporation, among other things, can firstly, contribute to legitimacy of sustainability and secondly, to organizational legitimacy. Dashed arrows represent other things contributing to legitimacy of sustainability and organization's legitimacy, for example non-intentional forces from organizations' point of view, such as the media or the government.

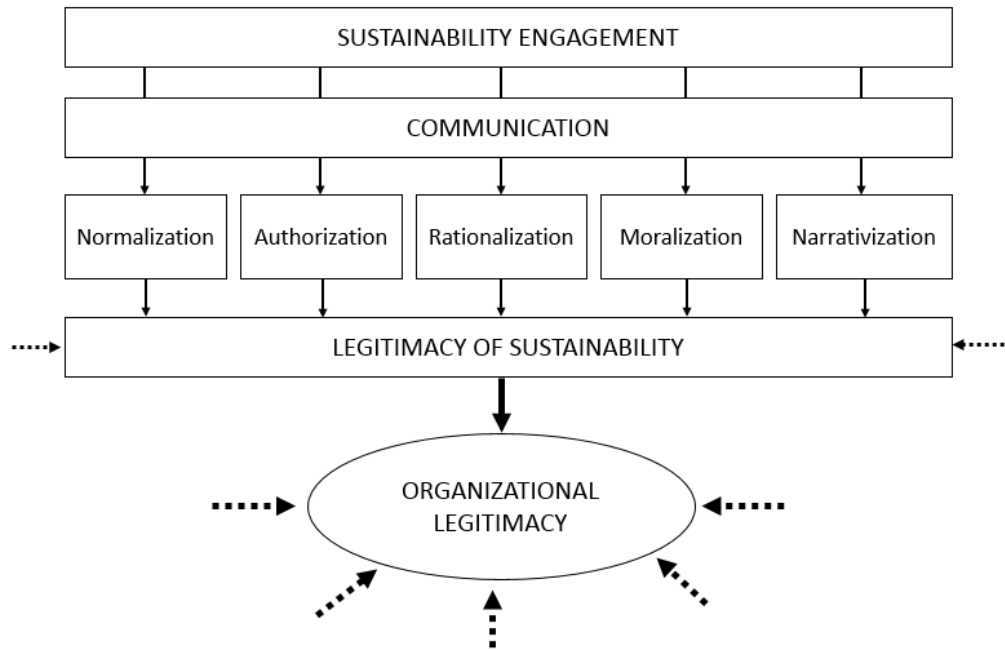


Figure 4: Theoretical framework on how legitimation of sustainability engagement contributes to organizational legitimacy

4. Research methods and data

In this chapter, I will shift my focus to empirical research. I will first present the concept of discourse analysis. Then I will discuss how I selected and collected the data, and, last, apply how discourse analysis was used in this research.

4.1. Discourse analysis

Discourses can be understood as structured collections of meaningful texts (Phillips, Lawrence & Hardy, 2004: 636). In the broad sense of texts, they don't just include actual written texts, but also things like symbols, speeches or body language. In my research of corporations' sustainability websites, my analysis mainly, however, considers written texts including some pictures, charts or video transcriptions. I concentrate on identifying discourses in texts.

There are many theoretical viewpoints concerning discourse analysis. For my research, I find the most applicable the viewpoints that discourses are *constructive*, *context-bound* and *intertextual*, which especially apply to *critical discourse analysis* or CDA. CDA is often used for studying social phenomena which are complex in nature (Vaara, 2010), which is why I also ended up using it as my method of study. Critical Discourse Analysis (CDA), compared to discourse analysis, holds a "constitutive, problem-oriented, interdisciplinary approach" (Wodak and Meyer, 2009). Vaara (2010) also emphasizes the constitutive nature of discourse.

The *constructive nature* of discourse means that discourse does not only reflect reality but contributes to the construction of it. In other words, while text is a part of reality, it also constructs, changes, gives meaning and redefines the social reality. (van Leeuwen and Wodak 1999; Wodak and Meyer, 2009)

Many scholars, including Vaara (2010) and Wodak and Meyer (2009), emphasize the importance of intertextuality in CDA. This means that texts are always seen as parts of longer communication, not only as individual texts. Social reality, hence, constructs of parallel and concurrent discourses. Instead of linguistic analysis only, in discourse analysis, the text should be viewed as a part of a set of different kinds of discourses that have an influence on each other (Fairclough, 2003). However, all these different kinds of

texts aim at reassuring the stakeholder of the corporation's legitimacy, and hence convince them to engage their own resources in the corporation.

Language in discourse analysis is seen as an essential part of the reality and is bound to the environment where it is produced (e.g. Fairclough, 2003), in this case, for example, the period of time and the physical environment, i.e. the website.

Vaara et al. (2002) and Vaara (2010) propose exemplary frameworks for conducting CDA, which are used as a basis for this research's approach. Vaara et al. (2002) suggest to focus on discursive elements of legitimation processes. Ideal types, typical patterns and processes are searched from the material by first categorizing and then re-categorizing it. After this, a more micro-level analysis is conducted for specifically selected texts, based on which the patterns will be found (and applied to other texts). Vaara et al. (2002) also point out that research questions may need to be reviewed throughout the process based on findings.

The framework by Vaara (2010) is, though very similar, more of an iterative process. The first step is, again, defining research questions. Step two is an overall analysis of all material, after which specific texts need to be selected for close reading, and where the patterns are searched for. On step four, findings and generalizations should be made. Finally, one needs to review the initial research questions and start the process again. While this process goes around, another iterative process about interpretation of theory and empirical research is flowing between overall analysis and findings and generalizations.

After setting research questions, the data was categorized by using the ideas of thematic analysis (Braun and Clarke, 2006). This helped in approaching the wide and somewhat varying data and conducting an overall analysis in a more structured manner. As the data was categorized under the themes found, some texts were selected for a more micro-level analysis. Patterns of, for example, the use of different kinds of legitimation strategies were found, after which categorization was reviewed a few times. In other words, thematic analysis (Braun and Clarke, 2006) was used to conduct the phases of categorization and legitimation patterns of Vaara's (2010) CDA framework. The analysis process will be discussed in more detail in the sub-chapter Approach to data.

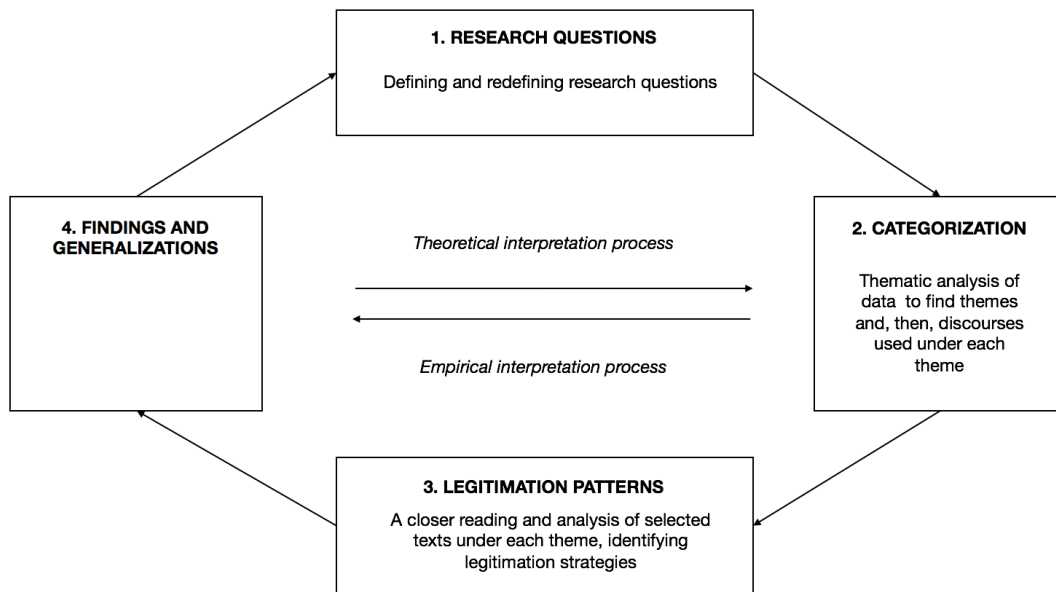


Figure 5: Modified framework for identification of themes and legitimization strategy use in corporations' own texts, based on Vaara (2010) and Braun and Clarke (2006)

4.2. Data

Internet is an important arena for disclosure of corporations' sustainability activities. Corporate websites are an essential part of this as that is one of the few places where corporation can decide what information to disclose. Interactivity and intertextuality are important things to consider when researching corporate websites as sources of information. Also the fact that the information is publicly available for anyone, i.e. even if one section is aimed at investors, customers can also read it, is something to keep in mind. (Moreno & Capriotti, 2009)

As stated earlier, my research context is Finnish corporations from (more or less) traditional fields of production. My main criteria for the selection of the companies holds that the corporations need to be somewhat comparable to each other (e.g. in size) but, at the same time, I wanted to get as wide a view as possible without being blinded by, for example, business field specific practices.

Keeping this in mind, the corporations were selected based on the following criteria:

1. Corporation has an extensive sustainability website which is updated regularly
2. Its turnover is +4 billion EUR in 2017
3. All corporations selected from different fields of business to each other
4. Each of them is a (rather) traditional Finnish production company
5. The corporation is Finnish in nature (no daughter companies of foreign MNE's selected)
6. The corporation operates in the global market

Based on these criteria, finally, the companies selected include Neste, Nokia, KONE, Outokumpu, Stora Enso and Wärtsilä. Nokia works in the field of information technology in areas such as mobile networks, digital health and virtual reality. Stora Enso, as a very traditional Finnish company, works in the pulp and paper industry. Wärtsilä produces and provides services for power sources and other equipment in the marine and energy markets. Neste is an oil refining and oil marketing organization. Its businesses are, in fact, separated, but in this research I consider both oil refining and marketing, as they have a common sustainability website. KONE is a global leader in elevator and escalator production and services. Outokumpu also works in a very traditional industry of high performance stainless steel. The criteria and reasoning for them are opened further in the following.

The first of the main criteria the companies needed to match was to have an extensive sustainability website that is updated regularly. A definition of a sustainability website was that it is built under the corporate website with a guiding URL-address such as /sustainability or /responsibility (see links to the websites at the end of this report).

Secondly, the corporations had to be comparable in size (on terms of annual turnover). It has to be noted that Nokia is, however, quite remarkably larger than the other five, which might also make their sustainability website more thorough.

To get as wide a view on the CSR legitimation practices as possible, but to still be able to compare the companies with each other, the criteria 3-4 were set. Other than that, I wanted the companies to be Finnish in nature (not daughter companies of foreign MNE's)

to be better comparable with each other. On the other hand, I also selected companies that operate in the global market (i.e. to have an international supply chain) because it brings more challenges and touch points for CSR, and if one of them only operated in the Finnish market, it would not necessarily be comparable with the others.

The data consists of texts on the *corporate sustainability websites*. These websites contain a lot of content and information, and the extensiveness of the websites varies between the corporations. In addition, some have chosen to link downloadable material while others have all the information on the actual site. Because of these reasons, I chose to use only certain texts for my research. Consequently, I limited my research to those sustainability website parts, which were comparable to each other in different corporations.

The locations originally selected were front page and content one click away from it, approach to sustainability (or equivalent page) and descriptions of sustainability areas which were, in fact, found to be described within each corporate sustainability website. Approach to sustainability and sustainability areas in most cases were linked on the front page. In other words, depending on the company, 2-3 navigation levels were researched. On some websites, the overall descriptions of the sustainability areas were more thorough while on others the main site only included links further. If a thorough description was given on second navigation level, only those were studied, and if only links were provided, then the sub-descriptions of the sustainability area were studied. See *attachment 1*. for further descriptions on navigation levels and content researched.

First, a page map was conducted of each website to identify which texts are given (somewhat) similar weight of importance on the different sustainability websites. Through this mapping, it was identified that all chosen corporations give a description on their approach to sustainability (although naming of the section varies across corporations, and some presented it already on the landing page), and define material sustainability areas (first level navigation on each sustainability website). Based on this finding, a decision to focus on texts concerning the overall approach to sustainability and the more thorough descriptions of sustainability areas was made. Focus was also given to the landing pages (i.e. the first page one opens as they enter the sustainability website). The landing pages were brought to focus because it gives a view on which things the company chooses to most emphasize in their sustainability. What was found gathering these texts was that website texts are truly intertextual, and hence, some exceptions within

the texts studied even came from external links on the website. An example of this is Outokumpu's approach to sustainability, which was actually behind a link to their YouTube channel, presented as a video. For most corporations, approach to sustainability actually means briefly introducing the different sustainability areas.

Another considerable thing is that all six corporations focus on environmental and social responsibility aspects in their sustainability approach or description of sustainability areas. Five out of six also discuss economic aspects, while Outokumpu decides to leave them out of consideration. This was another point of proof for the comparability of the selected navigation levels to use in this research.

Website texts are quite different to printed material because they can be continuously modified. In today's world, website reconstructions are very common and, especially in case of sustainability texts, many are updated once a year during the reporting period. To avoid the changes caused, for example, by financial year ending, when many corporations also renew their sustainability information, all material was taken to word documents from corporate sustainability websites at the end of February 2018.

4.3. Approach to data

As explained above, the categorization of data and finding legitimization patterns (see Vaara, 2010) was done through the following ideas of thematic analysis (Braun and Clarke, 2006) because a structured way for categorization was needed. It was done to complement the ideas of CDA and to make the process more structured, because the data was so varying.

As the relevant texts were selected and material derived from the websites, it was first categorized based on its location on the website, i.e. navigation level, so each content could be compared to the corresponding content on the other corporate sustainability websites. In this phase, navigation levels 2 and 3 were treated as one because the content was rather similar. This was done to correspond to Braun and Clarke's (2006) idea of organizing the data in meaningful groups comparable to each other.

Then, the data was tagged with various colors, according to which kind of approach is used in which piece of text. Braun and Clarke (2006) refer to this phase as coding. This was done to finally identify patterns used across the data and, consequently, identifying the actual discursive themes. A theme is something found within the data that is relevant to the research questions and it has to represent some kind of a patterned response or meaning (Braun and Clarke, 2006). In my research context this means that each theme had to be identified not only within corporation but especially between them, while obviously not all themes were used by all companies. The coded data was re-organized to fit in potential themes, which were then evaluated and re-evaluated until relevant themes across all six companies were found.

The third phase of the analysis concentrated on identifying the legitimation strategies used within the selected texts under these themes. In this phase, I critically viewed the legitimation strategies introduced by Vaara (2008), and considered if all of them are relevant in my research context. It was also reviewed whether corporate sustainability motives were used as a basis of legitimation. At this point, also the original research questions were reviewed and modified to some extent, to better correspond with the findings.

5. Findings

This research was conducted to understand how corporations legitimize their responsibility on their sustainability websites and, more thoroughly, what kinds of legitimation strategies corporations use to achieve legitimacy. In other words, I studied discursive legitimation of sustainability.

Two kinds of opposing discourses through which corporations legitimate their social responsibility were identified. In these, corporations consider sustainability as an *asset*, i.e. how CSR contributes to the business value, or as a *liability*, where it is seen as their moral responsibility or something that has to be done because of external forces (see figure 3 below).

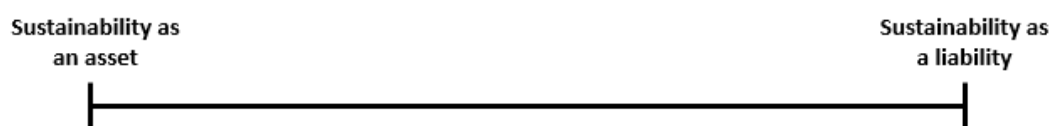


Figure 6: Opposing discourses

Six discursive themes the corporations of focus made use of in legitimation were identified. The themes were:

- **Business core:** Legitimation through strategic advantages, economic benefits, sustainable product innovation
- **Stakeholders:** Extracting the decision of what is important to stakeholders, emphasizing the importance of stakeholders' opinions'
- **External valuation:** Using external evaluations such as certifications and success in rankings to legitimate behavior
- **Impact:** The operations' influence on surrounding world, counting together positive and negative impacts in value chain and product life cycle
- **Moral obligation:** Appealing to emotion or morals, stating something has to be done and judgement of wrong behavior
- **Laws and regulations:** Appealing to necessity of sustainability actions

Consequently, all the themes identified were placed on the *asset-liability line* according to which of the opposing discourses they mainly represent (figure 4 below). This helped in reforming the final themes as well as presenting the findings in a structured manner.

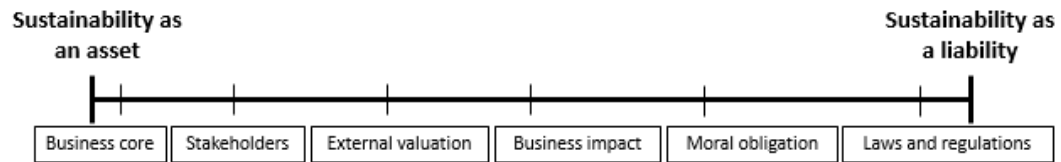


Figure 4: *Opposing discourses and discourses and discursive themes*

Finally, the use of legitimation strategies was identified under these discursive themes. Out of the legitimation strategies presented by Vaara (2006), all apart from narrativization were found to be used within this research context to a wide extent, while also some aspects of narrativization were identified. Strategies in many cases were used together to create a stronger legitimacy (Van Leeuwen and Wodak, 1999). The figure below presents which legitimation strategies were mainly used under which identified theme.

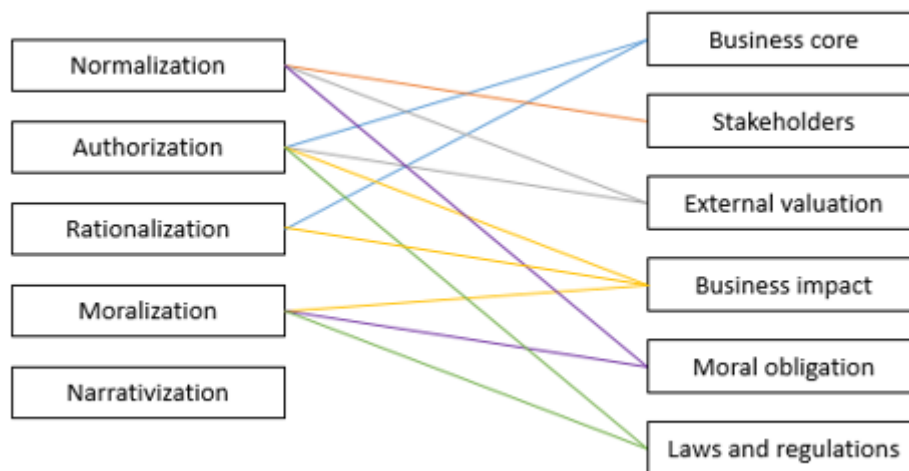


Figure 5: *Legitimation strategies used under discourse themes*

These findings will be discussed in more detail in the following subchapters, arranged under the discursive themes.

5.1. Business core

Through placing sustainability in business core, corporations seem to try to tell their audience about the strategic advantages engagement in sustainability might have. Through this kind of discourse, corporations seek to assure the audience that through sustainability they are not only minimizing the downsides (such as emissions), but also advancing the business value and, through that, the societal development to more sustainable direction. In other words, corporations seek to prove to their audience that sustainability will bring (monetary) benefits for the business.

Placing sustainability in business core definitely leans more towards the discourse of *sustainability as an asset*. This is because within this discourse, corporations seek to find strategic advantages, i.e. enhancing business value, through sustainability actions. This reflects to stakeholders because, as discussed previously, investors, for example, see a sustainable organization to be a more reliable investment than a non-sustainable one. What is *not considered* within the strategic advantages in the data, however, is what actually has been studied to motivate corporations to engage in sustainability. None of the corporations studied explicitly state that strategic advantages of sustainability include for example the attractiveness as a partner, employer, investment or supplier - even though stakeholder engagement is exactly what promotes the business value. Consequently, it seems that genuine motives cannot be interpreted from texts.

Turning the threads of the future into opportunities is a major part of this theme. All the studied organizations use some forms of this discourse. An example of this is how Nokia explicitly states that these risks create a business opportunity:

“Climate change and sustainable management of resources have a medium and long-term impact on our business as their effects are wide-ranging, from inhibiting global economic development and increasing the risk of natural disasters, to contributing to rising energy prices and leading to changes in regulations. Although these effects may have a long-term impact on our business, they also create a business opportunity for us.” Nokia

Nokia first states the biggest risks concerning the company’s own business and then begin seeking for solutions through using the word ‘*opportunity*’. Another form of stating this

is to explain how sustainability contributes to the company's economic gain through innovation, for example, and how, on the other hand, that innovation contributes to the society. That contribution is used as a means of legitimation of such sustainability actions. For example, Neste's approach to innovation stems from the sustainability needs, and the other way around:

“Our most efficient way to combat climate change is our Neste MY Renewable Diesel™. Advanced biofuels made of renewable raw materials are a key means of increasing the share of renewable energy in traffic – particularly on the ground and in the air. Besides traffic, we offer renewable solutions also to other industries, such as the chemical industry.” Neste

Here Neste first emphasizes the statements with a “common fear” of climate change, but quickly give their own innovation as a solution for it. Legitimation is achieved through *rationalization*, i.e. referring to the utility of creating a solution for climate change. Neste first explains it through an example easy to relate to for anyone, i.e. one in customer business: The innovation could be used by any of us in daily life as it reduces traffic emissions. Neste then advances the impact of the innovation with an example from the business-to-business side, which makes it feel like the impact is even larger than one consumer can understand. This leaves the reader feel like Neste's innovation actually will solve (a part) of the large societal problem. Nokia uses similar kind of discourse:

“Connectivity increases productivity and economic growth, improves access to knowledge, information and education, a healthier life, and plays a key part in reducing carbon emissions.” Nokia

Here Nokia appeals to their business core being the solution for big societal problems. Nokia makes the audience feel like through increased connectivity, problems on several levels can be solved – problems varying from equal education opportunities to carbon emission reduction. In other words, Nokia applies sustainability in their business core, through *rationalizing* that their product is the solution.

Consequently, placing the actual product in the core of sustainability is a part of the sustainability in business core theme. While many organizations do this through their latest innovations as discussed before (especially Neste and KONE), those from even

more traditional industries all the more rely on the sustainability of their current product, although it has not been modified to be more sustainable:

”Outokumpu strongly believes that stainless steel is the key building block for a sustainable development of global infrastructure. It is in many ways the perfect answer to such global megatrends as urbanization and mobility and global challenges like limited resources and growing demand for clean energy and pure water. Renewable energy solutions such as solar power, biofuels and wind energy require components and materials that can be sustainably sourced and yield low life-cycle costs. Stainless steel is an optimal choice in such areas.” Outokumpu

Although not relying on new product innovations, Outokumpu states here how its product is essential for developing a more sustainable world, and how it “perfectly fits” for use in sustainable innovations of other industries – again, legitimacy is achieved through *rationalization* as stainless steel is viewed as a function, an important piece in other sustainable solutions. Another example of such discourse is the one used by Wärtsilä. In these kinds of production industries, the contribution to sustainability is mainly achieved through customers. Consequently, Wärtsilä appeals to the customers by stating that their offering is the solution for customers’ sustainable business:

“Climate change and scarcity of natural resources call for innovative and creative solutions. As a technological enabler our responsibility is to develop such products and solutions that allow our customers to develop their own business in a sustainable way.” Wärtsilä

Here Wärtsilä states that, as the one who enables certain technologies to the customers, the corporation needs to help the customers to contribute to sustainability through their own innovation. Again, innovation discourse arises to be important.

“Stora Enso's customers also benefit from the information provided by the numerous ecolabels and certificates granted to our units and brands, such as the EU Ecolabel, the Nordic Ecolabel, and the Blue Angel (Blauer Engel).” Stora Enso

Here while Stora Enso follows similar kind of customer benefit discourse as Wärtsilä does, it also gives authority of the benefits to institutions. This makes it sound more reliable than if the company had decided themselves that their products are sustainable. In other words, both of the companies use *authorization*, where the writer gives the authority to state something to someone “who is supposed to know better”.

An interesting way of legitimation of sustainability is giving reasoning for economic performance. While through other discourses discussed above the companies tried to explain how sustainability brings strategic advantages, in this one Wärtsilä actually explains why the company *is allowed to create economic benefits*.

“Wärtsilä aims to meet the shareholder expectations and contribute towards the well-being of society. This requires efficient, profitable and competitive company operations. Good economic performance establishes a platform for the other aspects of sustainability – environmental and social responsibility.” Wärtsilä

In the above example, Wärtsilä does not try and tell how sustainability creates profit but actually the other way around – if the company didn’t make profit, it wouldn’t be able to contribute to the overall wellbeing of the society, i.e. take care of its environmental and social responsibility. *Rationalization* is in the core of this discourse – one understands immediately the polarity between profit and using the profit for good deeds. Some aspects of *narrativization* are also used here – engagement in sustainability is rewarded, although the text doesn’t hold an actual storyline.

What was placed surprisingly little emphasis on was *rationalization* through numerical values. Explanation for this, however, may be that corporations choose to use “humanly terms” on the first and second level pages (which were mainly considered in this research) and leave the “hard data” for the stakeholders who seek for deeper knowledge. As for example for Wärtsilä, the third level navigation had to be studied as there was so little information on second level (if any), they actually did provide numbers of performance throughout the years.

The main legitimation strategies used under the Business core discursive theme are, consequently, *rationalization* and *authorization*. As found, *authorization* is mainly impersonal, meaning that authority is placed on, for example, another organization or the

company's general knowledge. *Rationalization*, on the other hand, is used through facts about innovation as well as the future state of the environment. Placing the Business core theme on the liability-asset line, the argumentations hold that there are strategic advantages and, hence, possible monetary benefits to sustainability. Consequently, sustainability is seen as an asset rather than a liability.

5.2. Stakeholders

The Stakeholder theme's aim is to emphasize the importance of the audiences' of corporations by stating that their opinion matters to the company and drives their sustainability work. Although, as discussed in the previous chapter, corporations do not legitimate their engagement in sustainability through stating that they do it because stakeholders demand it, they still often "outsource" the decision of what is most important to stakeholders. By doing so, the corporations ensure the relevance to the audience and hence, contribute to the legitimation of the company's existence.

The decision of which information is relevant to disclose is often outsourced to stakeholders through so-called materiality analysis. This helps companies to identify which aspects of sustainability are the most relevant to various groups of stakeholders, and hence, put effort to advancing them and communicating about them. On the three levels of pages researched, all companies apart from Wärtsilä refer to their materiality assessment. Deeper investigation of the sustainability pages shows that also Wärtsilä actually has done a materiality assessment but, for some reason, chooses not to disclose it in as visible a role as the other companies.

"Neste's materiality matrix describes the key sustainability topics from the point of view of our business operations and stakeholders. The matrix is based on a materiality assessment conducted once every two years by engaging our key stakeholders in the process" Neste

"The results of the materiality assessment helped us to identify the key topics and focus areas and set the long-term targets for the most material areas." Nokia

These statements by Neste and Nokia are found in their description of approach to sustainability. Materiality assessments are raised as an important part of the overall

sustainability. Here both companies use *normalization* to give a foundation for usual way of behavior judged by their most important stakeholders. In other words, the acts are made normal by stating that stakeholders expect them. Also KONE, Outokumpu and Stora Enso mention their use of materiality assessment/analysis either through using these words explicitly or describing how the material aspects were found. Outokumpu even explicitly states which stakeholders were involved in the analysis:

“Outokumpu has surveyed its stakeholders opinions on what are material aspects in sustainability in 2015. A total of 438 stakeholders participated, including 85 customers, 59 suppliers, 231 employees as well as investors, authorities and NGOs, through different actions.” Outokumpu

This kind of an approach can also be seen as a risk if some relevant stakeholders are not considered in constructing the analysis. On the other hand, such transparency can bring further legitimacy for the materiality assessment, and through that to sustainability and finally for the corporation’s existence.

An important part of the stakeholder discourse is making the reader feel like what is important to them is also important to the company. This is done through statements of how all sustainability work is driven by stakeholder opinion. Once again, sustainability is *normalized* through outsourcing the decision to stakeholders from the corporation itself.

“We work actively together with our customers to improve the material efficiency and environmental impact of our products and the related production processes”
Stora Enso

“Customer feedback plays an essential role in developing our products, services, and processes. We also cooperate with our customers by exchanging expertise on various sustainability topics. -- Stakeholder relations and materiality guide our sustainability work.” Stora Enso

“Our sustainability and corporate responsibility activities focus on the topics that are most important, or material, to our business. We use a combination of factors to identify material topics, analyzing the shared value for people, the planet, and our company.” KONE

What I found interesting was the lack of giving the *authority* to stakeholders as well as the lack of telling stakeholder stories through *narrativization*. This is surprising because if the corporation states that stakeholders are the most important judges of legitimate behavior, wouldn't they also be the most reliable sources to refer to when disclosing information? None of the corporations were actually found to use this on the pages in this research's scope. Possibly, however, if the websites were researched deeper, some cases with stakeholder opinions and comments might have been found.

To draw together, *normalization* seems the most used legitimation strategy under the theme of stakeholders. As discussed above, normalization is achieved through firstly giving normality to certain kind of behavior through stakeholder opinion, which often is done through materiality analysis, and then using this to legitimate that the approach to sustainability is appropriate.

5.3. External valuation

The theme of external valuation refers to the cases where company relies on someone else's opinion about their sustainability. The situations identified within this research scope include external rankings, i.e. success in for example competitions or rankings done by organizations who measure companies' sustainability, as well as certificates given by external organizations. The main difference between these is that while rankings are done independently from the corporation itself, the companies can directly influence on what kinds of certificates will be tried to acquire – or in many cases even purchase.

External rankings are emphasized a lot by companies who have achieved a good ranking – in fact, KONE, Neste and Nokia bring the information already on the landing page, making it as important as e.g. their approach to sustainability or the sustainability areas.

“We ranked 56th in the Forbes list of the world's most innovative companies”

KONE

“Neste the 2nd most sustainable company in the world on the Global 100 list. In 2018, the company was ranked the 2nd most sustainable company in the world, and the best in the Oil and Gas Industry.” Neste

“Nokia has been honored by Ethisphere as one of the 2018 World’s Most Ethical Companies in the telecommunications category.” Nokia

All these companies legitimate their sustainability through giving the *authority* to an external organization. None of them mention though, if they have actually applied for the competition or not. In other words, companies seek for a *neutral judgement*, a form of *authorization*, from these organizations. As something companies write about themselves may not be perceived as genuine by the audience, if an external organization ranks them sustainable, that is more believable. Reading these announcements further, giving a description of the authority seems to be an important part of legitimation:

“This award is given annually by Ethisphere, the leading organization for corporate ethics and compliance, following a rigorous and objective evaluation of the company’s policies, processes, social responsibility, governance, and compliance culture. The World’s Most Ethical Companies® designation honors companies who recognize their critical role to influence and drive positive change in the business community and societies around the world and work to maximize their impact wherever possible.” Nokia

As there are so many kinds of awards and rankings, companies obviously find it important to disclose who the ranking was given by, and why this organization actually is a neutral judge. This is also an opportunity for the corporations to *normalize* their own sustainability through showing that other organizations have similar targets or viewpoints, by using *prospective naturalization*.

Another way of external legitimation found are external certifications – these do not necessarily legitimate that “correct” actions are taken, but rather *how the company performs* in sustainability. The use of certificates seems to be especially popular when discussing one’s supply chain:

“The first company to achieve the best A-class energy efficiency classification for an elevator installation, according to the ISO 25745” KONE

“All of Outokumpu’s production units and service centers have certified ISO 9001 quality management systems and all production sites have certified their Environmental Management System according to ISO 14001. Additionally, several sites are certified according to ISO 50001 Energy Efficiency Management System.” Outokumpu

“Environmental work at our mills, including water and energy management and resource efficiency, is supported by third-party-certified Environmental Management Systems. For example, all our board, pulp, and paper mills are certified to ISO 14001, and all our sawmills and corrugated packaging facilities are certified or are in the process of being certified to ISO 14001.” Stora Enso

Here KONE emphasizes certification with the score it has achieved, and especially that it was the first company to achieve it. Stora Enso even explicitly states, for the audience not familiar with the ISO certifications, that they are third party certificates – i.e. emphasizing that the company does not control such things internally. Outokumpu decides to only mention which kinds of certificates its operations hold. Besides *authorization*, also a form of *retrospective normalization* can be identified here. As other companies, whether in the same field of business or not, are using such certificates, it makes it more legitimate for other companies to use them, too, to show how the company is performing. This also makes the company more comparable to others, which also advances legitimation through transparency – in other words, retrospective normalization is used to achieve legitimation.

Another way of legitimation through external evaluation is memberships in various programs and committing to certain targets set by someone outside the organization:

“We are the first telecoms vendor to have signed the commitment letter and submitted our emissions reduction targets. The targets are at the time of publication of this report under verification against a set of criteria developed by the Science Based Targets initiative.” Nokia

“Wärtsilä Finland Oy is a member of the Cleantech Finland program, which unites the top Finnish cleantech companies and experts, with products, services, processes and technologies that prevent or reduce the impact of harmful actions on the environment” Wärtsilä

Nokia states that no other vendor in its industry has previously committed to the targets the company has. Wärtsilä, on the other hand, establishes a more long-term and future-oriented cooperation with an external partner. The main legitimation strategy used in both of these statements is, however, *authorization*, as the companies seek to show how it is an advantage for them to be a part of such programs by giving the authority to the program itself.

Placing oneself as a forerunner of the industry seems to be an important part of this theme. Perhaps it seems like too big a statement to disclose without an external evaluation, but both Nokia and KONE do it with an external actor as a legislator. As one could expect, *authorization* is by far the most used legitimation strategy within this theme. Giving the authority to an external actor gives the company a possibility to “wash their hands” of the subject – if the external organization thinks sustainability is legitimate, it has to be so. Also a *retrospective normalization* was identified to be used, as similar certifications for operations, given by the same authority, are used across organizations. *Normalization* then, also further legitimates the position of the authority, which makes this theme an excellent example of how two legitimation strategies are used in order to end up with a more credible legitimation.

Under the external valuation theme, therefore, the most used legitimation strategies were *authorization* and *normalization*. Placing external valuation on the asset-liability line, the spot sets quite middle of it, however leaning more towards the asset end. One easily gets an impression that, as other companies are using external valuation, all companies see it as an obligation, which then moves the spot towards a liability – sustainability *has to be* legitimated externally to be believable. On the other hand, rankings and success in competitions is definitely seen to be a business asset, which keeps the spot quite middle of the line.

5.4. Businesses' impact

Under the theme of impact on society, the corporations emphasize what kind of an influence or *footprint* their operations actually leave in the surrounding world. Most importantly, the emphasis is given on how their actions contribute to not only minimizing the downsides but also maximizing the upsides of the impacts their operations have on environment and society. For example, emissions count in negative contributions while education is on the positive side. The aim, obviously, is that when counting together positives and negatives, the corporation's impact remains positive, or close to zero if on the negative side. The actual use of the word "impact" seems to be trending among corporations. In fact, out of the corporations in scope, Wärtsilä is the only one that doesn't use the word in that specific context.

Legitimation of activities under the impact theme seems to be especially popular when talking about the environmental impact. All corporations in the research scope were found to rely on this theme, i.e. bringing both positive and negative impacts into discussion, when talking about their environmental contribution.

"Reducing the impact urban areas make on the environment is essential for a more sustainable future. That's why we are investing in innovations and resource efficiency." Neste

"We cannot focus solely on minimizing negative environmental impact and improving resource efficiency in our own operations; we must also help our operator customers meet the growing demand for communication in a sustainable way." Nokia

"What we develop, manufacture and deliver represents our biggest contribution to a more sustainable world. On top of that, our firm objective is to minimize the environmental impact of the Group's operations as much as is economically and technically feasible." Outokumpu

Sustainable future is here considered as a norm – corporations *normalize* that they need to contribute to it, and acknowledge that their operations may, or do, bring negative environmental effects. Legitimation is also achieved through *nationalistic moralization*,

as the “more sustainable world” can be seen as a corporate, though generalized, value. To contribute to the positive side of total impact, all three companies above appeal to innovations made. Although the impact discourse is mainly used concerning environmental impacts, some companies spread it to consider other, i.e. societal and economic, impacts, too:

“KONE directly contributes to economic development in the countries where we operate. As a responsible corporate citizen and business partner, we are committed to making a positive impact throughout the whole value chain.” KONE

“Our aim is to ensure a positive total contribution to society. -- Stora Enso's mills are heavily dependent on energy and raw materials, and they generate emissions that may impact neighbouring communities. Our tree plantations in China, Brazil, and Uruguay influence local land use, livelihoods, and ecosystems. Our socio-environmental impacts must be managed responsibly to maximise their positive influence, maintain cooperative community relations, and ensure our long-term license to operate.” Stora Enso

While KONE uses the actual word impact also in this context, Stora Enso talks about the same subject through using the term “total contribution”. By Stora Enso, this is further reasoned through examples of why the sustainability of societies is a vital part of the overall contribution to sustainability, while KONE chooses to especially highlight the impact on the operating areas’ economy. One can notice, though, that KONE chooses not to disclose further information on *how they contribute to the societies*, which creates an image of lack of transparency.

Considering the whole value chain (upstream impact) and product life cycle, especially after the product has been taken to use and will, eventually, be demolished (downstream impact) is a vital part of the societal impact theme. For example, Wärtsilä and Outokumpu use the sustainability of their customers’ supply chain, and the fact that the corporation becomes a part of it, as the tip of their sustainability communication.

“Nothing to hide stands for our own supply chain, which emphasizes high standards and transparency. When we become a supplier for our partner, our

supply chain becomes a part of theirs. They benefit, and so do their customers.”

Outokumpu

“Increasing environmental awareness and changing energy needs are affecting the way that our customers operate. With our integrated offering of services and products, we are well positioned today to respond to the need for energy efficient, innovative, and flexible solutions.” Wärtsilä

Outokumpu legitimates its part in the customer’s value chain through transparency of its own one, using *prospective normalization*. Outokumpu concludes that choosing it as a partner will contribute to everyone’s sustainability in the value chain – hence the company uses the actual concept of sustainability as legitimation. Outokumpu seems to assume that each member of the value chain believes that sustainability will influence their legitimation and hence stakeholders’ engagement. Wärtsilä, on the other hand, takes the approach to legitimate directly through their offering – using its products makes the customer’s operations more sustainable.

Circular economy and recycling are also popular means for legitimating sustainability through the business impact discursive theme. Out of the companies and scope studied, Neste, Nokia, Outokumpu and Stora Enso seemed to use this kind of discourse in legitimation. Again, KONE does not contribute to this discourse, which makes one feel as if the company does not put effort into, or consider its products’ impact wider than the production phase. Wärtsilä does not use the actual words but does consider the products’ impact (though mainly positive) once it is in use.

“Stainless steel fits perfectly into circular economy. Recycling saves resources, and stainless steel is both made of recycled materials and fully recyclable, without any quality degradation. Durability is also important from the life-cycle point of view. Using Outokumpu stainless steel can help to decrease your carbon footprint and that of your customer.” Outokumpu

“Our product development processes include four key design-for-environment principles: Minimize material and energy use, Minimize the use of materials detrimental to the environment, Design equipment to be easily or remotely maintainable, or maintenance free, Maximize reuse and recycling.” Nokia

Outokumpu seeks to prove the customer that choosing its product is sustainable due to its durability compared to other solutions in the market. Outokumpu strengthens the argument by stating that the product, though already durable and hence sustainable, is also made of recycled materials. Outokumpu then concludes by explicitly stating that the use of its product helps to reduce the carbon footprint, i.e. something to measure tangibly. Here the company also uses *moralization* by appealing to nationalistic values towards the audience – Outokumpu calls the customer and their customer to reduce their footprints. Nokia, on the other hand, takes an approach where it introduces how all of its products are designed – obviously through the sustainability advancing principles. In both cases, however, the companies legitimate why it should be chosen as a partner through how sustainable their product is, i.e. try to *rationalize* the audience why its product should be chosen. In fact, the only corporation to consider the negative downstream (use-phase) impact of the product is Neste.

“We calculate the carbon footprint of our products over their entire life cycle, from the production of the raw materials they are refined from to their end-use. The use of our Neste MY Renewable Diesel™ helps reduce greenhouse gas emissions by 50–90% compared to conventional crude oil based diesel.” Neste

“Reducing the impact urban areas make on the environment is essential for a more sustainable future. That’s why we are investing in innovations and resource efficiency.” Neste

Also Neste, though, considers this from the point of view that it’s investing to solve the negative impact. The company uses *instrumental rationalization* to achieve legitimacy, by stating that by using their solution (instrument), something good, in this case a smaller footprint, can be achieved. Although Neste calculates the carbon footprint over the whole life cycle, none of the companies have actually found a way to count the total impact, and how close to zero it is (total impact including also economic and social responsibility). Especially the social impact can be extremely difficult to quantify, while environmental and economic impacts are measured very differently. If one could think of a way to quantify all these impacts in the same units of measurement, it actually might be the most transparent and hence, believable discourse.

Although a quantifiable way to measure impact has not been found (at least by the companies in scope), some companies legitimate sustainability through numbers. Factual numbers about performance are especially used in legitimation of environmental responsibility. While the companies usually first *normalize* that they should be contributing to certain sustainability areas, they then emphasize the statements through numerical facts, i.e. *rationalization* of actions.

“Between 2008 and 2016, we reduced our carbon footprint relative to orders received by over 60%.” KONE

“With Neste MY Renewable Diesel it is possible to reduce greenhouse gas emissions by 50–90% compared to conventional crude oil based diesel.” Neste

“As the world’s most recycled material, stainless steel fits perfectly into the circular economy – and our recycled content is the highest on the market at 87%.”

Outokumpu

Out of the companies and the scope studied, KONE, Neste and Outokumpu used this type of *rationalization* in their arguments. It has to be taken into account, though, that only three navigation levels were under the scope of study, so also others surely disclose some information about environmental numbers. However, I find it interesting that only so few have decided to emphasize numbers in the sections studied, as they seem like the “easiest” way of legitimation. On the other hand, it may give the reader an impression that the companies who don’t disclose such numbers or highlight them on the approach or sustainability area descriptions, might actually not have such great numbers to disclose (even if they actually did).

Under the impact theme, the most used legitimation strategies seem to be *moralization*, *rationalization* and *normalization*. Moralization is especially used in statements that it is the corporation’s and their customers’ moral responsibility to choose sustainable products. Normalization is used to emphasize that there is no business in the future unless it is done sustainably. In addition, the need to be transparent about one’s operations is normalized. Rationalization is used to emphasize the other two through facts about, for example, innovation.

Corporate impact is seen as both a liability and an asset – while corporations normalize that they need to contribute to the sustainable future (liability) they see their part in customers’ value chain as an asset for their business. Consequently, impact was placed in the middle of the asset-liability line.

5.5. Moral obligation

The moral obligation theme emphasizes corporations’ moral responsibility of their sustainability – to what extent do they see it as their job to be sustainable. This theme also holds the values of an organization – what do the corporations themselves consider as sustainable behavior. Legitimation through underlying moral values and, rather obviously, *moralization*, seem to be the most used legitimation strategies within this discursive theme. Moral motives seem to be especially visible in two contexts considering human wellbeing – when talking about the company’s employees, and when disclosing the human rights in the supply chain. Also for the companies contributing to community work, moral motives seem to be a source of legitimation.

Nearly all of the corporations emphasize the importance of employees and some even explicitly state that this is done to increase attractiveness as an employer. In fact, Outokumpu is the only corporation out of the six who does not raise either social responsibility overall or employees as one of their sustainability areas (apart from work safety). This does not seem to increase its attractiveness as an employer as the only employee related thing considered is their safety, discussed further later. The other companies emphasize both their own attractiveness as an employer and the importance of the people for their operations.

“We want KONE to be a great place to work, and we aim to inspire, engage, and develop our employees to deliver great results. Our employees have the right to a safe and healthy working environment where discrimination is prohibited and personal well-being is promoted” KONE

“The companies that are able to attract, keep, and motivate the best talent are usually the most successful ones. Skillful and engaged employees have a direct impact on our business success” Nokia

KONE chooses to emphasize people's well-being as the key asset of their image as a responsible employer. Here the company clearly uses *moralization* with *humanistic values*, in which they include the health, safety and well-being of employees. Nokia, on the other hand, takes a bit different approach through emphasizing people as the whole company's key asset. Hence, the moralization happens through that it needs to be a good employer to keep the best people, to contribute to business success.

All the companies in the studied scope discuss employee safety. In fact, many companies state it is their first priority, the most important responsibility theme. Also this discourse holds humanistic values to it – each employee should be safe and be able to return home in good health after a day of work.

“Safety is the first priority – for every person, every day and everywhere.”

Outokumpu

“The company also endeavours, by applying high standards of occupational health and safety, to offer hazard-free workplaces to its employees, contractors, and others working in different parts of the corporation.” Wärtsilä

A means of safety discourse used is the aim towards zero accidents. Here companies *normalize* the fact that no accidents should be tolerated, and *moralize* that, as all of them can be prevented, they actually should be. Both KONE and Neste rely on the *zero accidents* discourse:

“Our ultimate goal is zero accidents - for all of our employees, partners, and the users of equipment made or serviced by us.” KONE

“We want to make sure that all of our employees and partners return home in good health after a day's work. We believe that all accidents can be prevented, and the only way to go is towards our goal of zero accidents.” Neste

Human rights discourse holds the idea of each employee having the same opportunities regardless of their, for example, demographics (diversity), as well as human rights in for example the supply chain. Here the companies, again, legitimize through humanistic

values, i.e. use *moralization*. *Normalization*, as it is in the zero accidents discourse above, is used through stating that employees are essential for company's success.

“Sustainability at Stora Enso is divided into nine focus areas with human rights integrated in all of them” Stora Enso

“Health and safety is a key priority for us, both with our own employees and for our subcontractors. Creating a company culture where diversity, innovation, and continuous learning are encouraged is paramount to our success.” Nokia

Another subject that corporations seem to think to have a moral obligation to contribute to is community work. That refers to non-obligatory contributions especially in the societies where the companies have operations in, or the overall extra contribution to society through, for example, cooperation with NGO's without a strategic agenda. Although deeper investigation suggests most of the companies studied contribute to some kind of community work, only Stora Enso and KONE disclose any information on that on the three navigation levels studied. This is, again, a question of prioritizing what is the most important to disclose already in the approach or sustainability area descriptions.

“The KONE centennial foundation's mission is to support developmental activities for children and youth around the world” KONE

“Local communities living near our mills and forestry operations are one of our most important stakeholder groups. We aim to promote economic, environmental, and social development in these communities.” Stora Enso

While KONE contributes to wellbeing not directly related to their business, it appeals to emotions of stakeholders – the company makes it seem like it wants to be a responsible player in the society. Stora Enso, on the other hand, links community work more directly to its operations, as it discloses how important its contribution to the societies the company is present in, is to the actual society. Obviously, for example in small cities with a factory, the corporation can be a very important employer and it legitimizes their position as one very well. Surprisingly, not other companies seem to use such discourse. Here both corporations show their *humanistic values*, and hence, use *moralization* to achieve legitimation.

The moral obligation to be sustainable is legitimized through customers' and stakeholders' changed desires as well as stating what the most sustainable choice is that they can make, or how they help customers to act sustainably.

"We want to contribute to better urban living by helping people move around in and between buildings, in ways that are smooth and safe. A great deal of that is about sustainable practices." KONE

"At the same time, consumer awareness of the scarcity of natural resources and their sense of social responsibility are increasing, which drives brand owners to focus more on supply chain responsibility. Together with legislation, this encourages Stora Enso's customers to use renewable and recyclable raw materials to create more sustainable products." Stora Enso

This finding, in fact, was rather difficult to place between the moral obligation discursive theme, and the impact theme, as similar way of *moralization* through nationalistic values is used. However, here the companies don't consider the impact as the reason to contribute.

Consequently, the most used legitimation strategies under the moral obligation theme are *moralization* and *normalization*. Moralization seems to be especially used based on humanistic values a company holds – people are seen as the companies' key asset. Placing the moral obligation theme on the asset-liability line, this discourse actually moves it towards the asset end. However, moral obligation to engage in sustainability is more seen as a liability of the corporation, because they *are required to do it*.

One can see there is a very fine line between *moralization from nationalistic perspective* and *normalization*. While in moralization the corporations' own values are visible, the same statements can be made under normalization where, although values are held, they are not stated explicitly but rather taken as norms – generally shared values, not company's own ones. *Narrativization* was used surprisingly little, if at all, as Stora Enso was the only corporation in scope to use it to legitimate their community work.

5.6. Laws and regulations

Laws and regulations seem to be the discursive theme furthest away from the Sustainability as an asset -discourse. Although it is obligatory for corporations to follow these, not many choose to legitimate their sustainability through them. This, in fact, makes sense: when trying to legitimate one's existence to audience, something you are required to do does not reflect your opinion or effort – in this case, it only reflects compliance of rules.

An interesting way of approaching this is through negation, as Stora Enso does in their disclosure:

“For Stora Enso, business ethics means much more than merely complying with regulations. We strive to promote ethical behaviour, and we openly discuss any ethical dilemmas that arise in relation to our work. We believe this approach will help us succeed in business, foster accountability, and enhance our good reputation.” Stora Enso

Here, Stora Enso creates a context in which it is not enough to comply rules, but further effort needs to be taken. The company, however, makes the audience read between the lines that they do comply with all the regulations. In other words, they use *normalization* to give a ground on why the company behaves ethically, without actually stating its own values.

Some laws to comply with were further discussed within the research context. Although Stora Enso legitimates its law compliance through negation, it in fact uses this theme by far the most out of the companies researched:

“Stora Enso’s Investor Relations are guided by several laws and regulations, including the EU’s Market Abuse Regulation (MAR), the Finnish Securities Markets Act, Nasdaq rules in Helsinki and Stockholm, and the standards of the Finnish Financial Supervisory Authority.” Stora Enso

“Various governments and authorities have shaped effective legislation to combat corruption. These laws place high demands on companies’ controlling

mechanisms, but they also help to build accountability and trust among employees, partners, and other stakeholders.” Stora Enso

This is a surprising approach as they first state that sustainability needs to be taken further than just complying with laws, i.e. Stora Enso *normalizes* law compliance to the extent that they need to be complied with anyway. Then, the company still introduces which laws and regulations they follow. Although disclosure of these may be something required by law, one definitely would not have to disclose them already on its sustainability approach or introduction of sustainability areas. This kind of legitimation can be categorized as *impersonal authorization* – the authority to state that this kind of behavior is correct, is given to the actual laws.

The only specific law or regulation discussed by more than one company in the research context was the General Data Protection Regulation by EU, coming to action in 2018 (EU, 2018):

“New regulations such as the EU Data Protection Regulation set requirements relating to the processing of personal data. Cybercrime meanwhile represents a major challenge for companies.” Stora Enso

“While increased connectivity improves people’s lives in many ways, privacy concerns are also increasing with the rapid growth in sensitive, private data being transmitted across telecommunications networks. As a company that provides technologies and services that fuel our information society, getting privacy right is critical for Nokia.” Nokia

This law is probably discussed because it is such a current topic to any company who has ever collected any personal information of their stakeholders. Hence, it is also something a stakeholder wants to hear – how the company has prepared for the change. Nokia actually takes the discussion further because the legislation is so closely related to its business – not only does Nokia state to comply with the law but expresses its concern towards data privacy. Here Nokia does state its values, or more specifically concerns, and since it can be interpreted as *moralization*.

As under all the themes, but especially in laws and regulations, one has to remember the research context – the fact that the laws complied are not discussed on these three navigation levels studied, does not mean that the companies don't use this kind of legitimation or that they don't disclose such things. It is, again, a question of prioritizing what is the most important to disclose for the website's audience.

Although this theme was not as widely used as the other five were, some legitimation strategies were identified to be used. Authorization was used mainly for giving the laws the authority to state what is correct behavior, and then legitimating one's sustainability through that. Moralization, on the other hand, was used to express concern towards something that is tried to be corrected by law, i.e. stating why it is actually important to comply with a law becoming to action. As discussed above, on the asset-liability line, legitimation through laws and regulations theme would be placed quite far towards the liability end. However, as companies make the laws sound as if they are, in fact, good for the company, moves the theme a bit towards the asset end.

6. Discussion

In this chapter, I will review the findings of this research and their contribution to existing literature under the light of the initial research questions. I will first discuss the ideas of seeing sustainability as an asset and liability, i.e. how the corporations legitimate their existence through sustainability discourse, and then delve into the use of legitimation strategies and how it corresponds with the previous research.

6.1. Legitimation of existence

As stakeholders pay all the more attention to corporations' operations' influence in society (Ihlen et. al, 2011, p. 3) and it has been found that stakeholders reactions to corporations CSR awareness is positive (Sen et al, 2006), corporations have an increasing need to legitimate their sustainability to stakeholders. This study aims to contribute to the discussion on how corporations legitimate their existence through engagement in sustainability. More specifically, the research focused on the legitimation strategies corporations use to assure their audience that, as they positively contribute to the society, they are a legitimate societal actor, and therefore should be supplied resources to (cf. Suchman, 1995 and Sen et. al, 2006).

The main findings of this research include that, in their legitimation, corporate responsibility is viewed rather as a business asset than a liability, although in some specific cases corporations also appeal to their liabilities to contribute. The discourse of seeing sustainability as an asset includes the idea of sustainability as something to bring positive things, usually monetary benefits, to the corporation's operations - that engagement in sustainability will benefit the company in long term (see Van de Ven & Graafland, 2006 and Porter, 1991). As diverse stakeholders, such as investors, customers or suppliers, are more likely to supply resources to an organization they find legitimate, sustainability in fact brings legitimation to the corporation (see Sen et. al, 2006, Turban and Greening, 1996, Viswesvaran and Ones, 2002, Moore, 2001 and Richardson, 2009). Considering sustainability as an asset in legitimation supports this finding, as increased supply of resources contributes to the corporation's success. Therefore, using strategic motives as a basis of sustainability legitimation confirms the stakeholder that CSR actions are taken because they, at least in the long term, also contribute to the organization's financial profit (Van de Ven & Graafland, 2006).

Whilst the importance of acceptability of operations increases and sustainability, as discussed, plays a major role in this legitimation (see Mikkilä, 2005), corporations increasingly engage in communicating about these efforts. The problem has been identified to not be corporations' engagement but rather the lack of awareness among stakeholders (Sen et al., 2006) while sustainability communication is the only means of advancing the awareness. This study's findings indicate that corporate sustainability websites are used, if not built, for this exact purpose – to legitimate the corporation's sustainability and, through that, corporation's existence to diverse audiences. What, however, remains unclear is whether these audiences find the information on corporate sustainability websites – are they interested enough to search for that information themselves? (See Moreno and Capriotti, 2009)

Stated motives to engage in sustainability were identified to be used as means to achieve legitimation within this research context (cf. Campbell, 1970 and Kallio et al., 2007) as, especially, strategic motives were applied as reasons for engagement. Using strategic motives, corporations within this study discussed sustainability as an asset. While according to previous research (e.g. Sen et. al, 2006, Ihlen et. al, 2011), stakeholders' growing interest seems to be the main motivation for engaging in sustainability, none of the corporations in this research in fact legitimated their contributions through stating that stakeholders' interest is growing. Assuming that stakeholders' interest, in fact, is the main motivation, this finding supports the idea that a genuine motive cannot be interpreted from text, but stated motives can be used as reasoned discourse to assure the audience (Campbell, 1970) of the corporation's sustainability.

On the contrary, corporations did legitimate the selection of what to engage in, contribute to, or prioritize, through their *stakeholders' desires*. In all cases apart from one, legitimation was done through a materiality analysis, which, according to Eccles et al. (2012) helps emphasizing a business-centric view in sustainability communication. This, again, reflects back to the finding of talking about sustainability as an asset, as the business contributions are viewed as the most important outcome of sustainability. This also contributes to the discussion, begun by Crane et al. (2008), that CSR does not only describe organizations' societal contributions but also defines what these organizations should be responsible for, or if they should have responsibilities in the first place. As this

study's findings suggest, in this context the corporations decide to outsource the decision of their responsibilities to stakeholders.

Considering the underlying assumption of many studies (such as Graafland and Van de Ven, 2006, and Sen et al., 2006) that growing stakeholder demands are the actual motive for engaging in sustainability, it is surprising that, on this research scope's sustainability websites, only two of the corporations explicitly state who are included in their stakeholders. Moreno and Capriotti (2009) find it surprising that less than a half of the companies they studied explicitly identify the audiences their website texts are aimed at. Consequently, this research supports the finding that not many do identify the audiences, as even fewer do than in Moreno and Capriotti's (2009) research. This is especially surprising as on actual corporate websites (which are outside of this research's context) information is, in fact often divided according to which stakeholders should be interested in the certain content (i.e. own sections for investors, customers and suppliers). On two of the sustainability websites studied, however, information under economic responsibility was divided according to the stakeholder groups while other information wasn't. One might question why the sustainability websites overall are not structured in a similar manner?

Some scholars have argued that CSR only serves the interests of external stakeholders, as the main positive advantages of it are seen to be improved company and brand image (see e.g. Banerjee, 2008 and Hopkins et al., 2009, p.23). My findings argue against this through three points. Firstly, corporations in this research moralized their employees' importance to a wide extent. Hence, it seems like employees actually are one of the most important stakeholder groups corporations aim to satisfy through engagement in sustainability and, therefore, not only external stakeholders' interests are served. Secondly, improved company image has been proved to contribute to attractiveness as an employer (Viswesvaran & Ones, 2002) which contributes to the company's success. Corporations also in this research legitimated their sustainability through highlighting employees as their key asset. Thirdly, and perhaps most importantly, this research's findings indicate that there are further advantages of CSR in addition to those mentioned by Hopkins et al. (2009), such as attractiveness as an investment or business partner (see also Moore, 2001 and Richardson, 2009) and, especially, innovation capacity, as sustainability is also legitimated through all of these.

CSR communication has transferred from only environmental conservation towards overall responsibility including also social and economic contributions (Dahsrud, 2008). What comes to this research context, all corporations apart from one consider all three aspects, and also the last one considers both environmental and societal contributions. This supports the idea of transition towards a wider understanding of CSR. While according to Finkbeiner et al. (2010) CSR is about seeking for a balance between these three aspects, my research shows that most of the corporations are seeking for a positive total contribution in these areas. Quantifying and then comparing the positive and negative impacts across these three different areas, however, seems to be something the organizations struggle with. Consequently, when legitimating their sustainability under the impact theme, most companies still only concentrate on environmental impacts as they can be quantified. While the actual balance can not yet be quantified, this research does support Finkbeiner's (2010) finding that a balance is tried to be found.

Whilst this research's findings suggest that organizations mainly legitimate their sustainability under the discourse of sustainability as an asset, in some cases they also refer to liability – the need to contribute to the wellbeing of environment, economy and society. This approach was noticed especially under the impact theme, where corporations identified their important role in solving pressing societal issues (see Kolk & Van Tulder, 2010). Moral obligation on the other hand was especially identified in legitimation of why the corporations need to contribute to employees' wellbeing, while one might question if this is done to increase employer attractiveness (cf. Viswesvaran & Ones, 2002).

The criticism CSR has faced holds that companies will never take the responsibility of their actions unless they are forced to do so, and hence, universal laws for responsibility are called for (Banerjee, 2008). As my findings rather speak for corporations seeing sustainability as an asset, this research presents an opposing view for Banerjee's (2008) ideas. In fact, the only corporation who uses several different laws in legitimation of sustainability within this research, also explicitly states that their responsibility goes beyond laws and regulations. Other companies did not consider laws as important sources of legitimation at all. In addition, when laws (while only to narrow extent) were used in legitimation, they were applied very near to the business core, and discussed as an actual benefit, so even this theme did not directly present sustainability as a liability. While laws and regulations were used in legitimation to some extent, it was not very wide – the reason

for this was found to be that law compliance does not reflect one's voluntary efforts and hence the legitimation would not be as strong.

Although language and discourse can be used to construct reality, corporations need to be careful not to lie in their disclosure (Joutsenvirta, 2009). As this research suggests, some corporations choose to only disclose information on a very general level, not delving deeper into anything on their sustainability website, although they probably disclose more information on, for example, their sustainability reports. This may be due to a fear of accidentally disclosing something untrue, while to the audience it may produce a sense of lack of transparency. On the other hand, Joutsenvirta (2009) and Kallio (2008) discuss the risk of the audience believing everything they hear as they are not familiar with corporations' sustainability. Vaara et al. (2006) reflect on this by stating that it is extremely difficult for an external audience to question calculations a corporation publishes. In this research, however, corporations were not identified to use rationalization through numerical values to a wide extent, which may suggest that Vaara et al.'s (2006) concerns are unavailing.

6.2. Legitimation strategies

Out of the five legitimation strategies presented by Vaara et al. (2006), four were identified to be used in this research, while parts of the fourth one, narrativization, could also be spotted. As discussed, this research assumed that through legitimation of sustainability, corporations contribute to legitimation of their existence.

Vaara et al. (2006) consider neutrality of authorities in their work and find that an authority external to corporation creates a stronger sense of legitimation than an internal one. Unlike one might expect based on Vaara et al.'s (2006) findings, authorization and narrativization through stakeholder stories is not used at all within this research scope, although perhaps a deeper research of the websites might prove otherwise. What is interesting here is, however, that while sustainability is done to engage stakeholders, the corporations decide not to emphasize peer-valuation on the most visible sustainability context they have control over, i.e. their sustainability websites top navigation levels.

Instead of people, authorization in this research was found to be mainly impersonal (cf. Van Leeuwen and Wodak, 1999 and Vaara, 2006). This legitimation strategy was primarily used under the theme of External valuation, where sustainability is seen as more of an asset than a liability. Especially corporations who have achieved a high score or ranking by an external evaluator, tend to emphasize this in legitimation of their sustainability. Especially here, legitimation is strengthened through the neutrality of the judge of sustainable behavior – that the corporation itself, apart from its actions and communication of them, has no chance to contribute to how their sustainability is perceived by the external organization (see Van Leeuwen & Wodak, 1999 and Vaara, 2006). In this research, the corporations emphasized the neutrality of the judge further by explaining in detail who the judge, i.e. the organization giving the ranking, in fact is and what they do. As Van Leeuwen and Wodak (1999) state, using legitimation strategies together strengthens their influence, and this seems to happen also in this research context.

The impersonal authority (Vaara et al., 2006) was given to external organizations in this research context also when legitimating the responsibility of the supply chain, by using certifications. Again, here legitimation is strengthened through the judges' neutrality. However, also normalization (Vaara et al., 2006) is taken advantage out of here as certifications increase comparability to other companies. This idea answers to Banerjee's (2008) critique, as he suggests that comparability needs to be achieved through laws. In the light of this research's findings, either competition is a strong enough motivation for corporations to acquire certifications, or companies actually want external proof of their sustainability, as all companies were found to use some kinds of certifications although they are not required by law. The idea of legitimating sustainability through transparency also supports Sen et al.'s (2006) finding - the more reliable or genuine a company's CSR motives seem, and the more transparent they are, the more positive the stakeholder reaction is.

This research shows that, through placing sustainability in business core in discourse, companies seek to prove their audience that sustainability will also bring monetary benefits, i.e. using strategic motives as basis for argumentation. One of the organizations takes this further through legitimation of their own profit making by stating that, with the profit they make, they have resources to engage in sustainability. This finding answers to what Crane et al. (2008) discuss – whether corporations should have responsibilities outside making profit. It seems like that at least from this corporation's perspective,

making profit is a secondary compared to other responsibilities. This also reflects to Vaara et al.'s (2006) idea of instrumental rationalization through stating that a certain result, here sustainability, can only be achieved through a certain action, here making profit.

While the actual benefits of engagement in sustainability seem to be strategic, organizations were also found to appeal to emotions through moralization especially when talking about people – in this research people meaning employees and communities – and through that seeing employees as their moral responsibility. According to Viswesvaran and Ones (2002) it is easier to find and keep motivated employees for a socially responsible company – i.e. engagement in sustainability makes a company more attractive to (potential) employees. In my research, organizations seek to contribute to their employer brand through statements that employee wellbeing is their moral responsibility. Moralization is done through appealing to humanistic values (Vaara et al., 2006) through e.g. zero accidents and human rights discourses, both used under the moral obligation discursive theme. Organizations, hence, find it to be their responsibility to ensure the wellbeing of their employees (cf. Crane et al., 2008).

Davidson (2000) finds a causality between individual and community needs and establishes an idea that corporations could perform as integrals of society. In this research context, corporations seek to place themselves as integrals of different societies through normalizing the idea that corporations should engage in sustainability. In these statements, however, stated values were not found, i.e. moralization was not used, and surprisingly few legitimated their community work any further in this research scope.

7. Conclusion

This chapter first presents a summary of the key findings and contributions to literature. Second, implications for management practice are reviewed and finally, limitations of the research and suggestions for future research are presented.

7.1. Summary

Due to stakeholder demands and increasing concerns of diverse responsibility issues, corporations can no longer legitimize their existence through creation of monetary value. This thesis was executed to extend the existing literature on how corporations legitimize their existence through engagement in sustainability. In addition, my personal interest towards digital communication and responsibility issues brought this issue close to my daily life, which made the collection of material and analysis enjoyable.

While in the global context, language use and CSR content on corporate websites have been studied before (see at least Coupland, 2005 and Moreno and Capriotti, 2009), firstly, sustainability communication has develop a lot after these studies which establishes a need for an updated study. More importantly, neither of these studies concentrates on legitimation of sustainability - an area found to only have been studied in texts published outside the organizations (see Joutsenvirta, 2009). Therefore, a research gap for legitimation of sustainability by corporations themselves was established.

This study aimed to answer the following research questions:

How do companies legitimize their CSR and hence, existence trough discourse?

What kinds of legitimation strategies do companies use to achieve legitimation?

To approach this issue, I decided to focus on six Finnish production companies' sustainability websites. The main criteria for selecting the companies was the extensiveness of their corporate sustainability websites, while they also had to be comparable to each other in other terms. In more detail, I focused on their landing pages, section of Approach to sustainability (or comparable) and descriptions of their Sustainability areas (or Responsibility areas etc.). A thematic analysis was unveiled to first find themes under which corporations legitimize their sustainability (research

question 1), after which it was reviewed what kinds of legitimation strategies they use to assure their audiences (research question 2) (Vaara et al., 2006 and Braun & Clarke, 2006).

Two opposing discourses were identified to represent the variety of discourse practices used. These were *Sustainability as an asset* and *Sustainability as a liability*. Six discursive themes under these were identified to describe the discourses through which corporations legitimize their engagement in sustainability. These, in respective order from Sustainability as an asset to liability, were *Business core*, *Stakeholders*, *External valuation*, *Business impact*, *Moral obligation* and *Laws and regulations* (see figure 4 below). The most used legitimation strategies under these themes were Authorization, Normalization and Moralization (respectively), while Rationalization was mainly found to be used under Business core –theme and only some aspects of Narrativization were used under Moral obligation –theme.

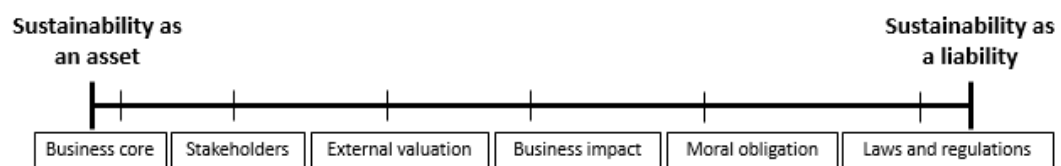


Figure 4: Opposing discourses and discourses and discursive themes

Through identifying the legitimation strategies used under these themes, my research suggests that corporations believe a stronger legitimacy is achieved if sustainability is legitimized through strategic implications (see Van de Ven & Graafland, 2006 and Porter, 1991). All the corporations of focus applied sustainability into their Business core, for example, innovation, in disclosure. In addition, they increased the legitimacy through outsourcing the decision of what to engage in to their stakeholders, both external and internal (cf. e.g. Sen et al., 2006, Ihlen et al., 2011 and Eccles et al., 2007).

Within this research, lack of transparency in sustainability legitimation seems to be an issue to tackle. Most corporations within the research scope seek to increase transparency through external valuation by using both rankings and certifications. Legitimation is rather future- than past oriented and considers the long-term impact, especially what comes to environmental responsibility (vs. Finkbeiner, 2010).

This research suggests that in some cases legitimation through the discourse of Sustainability as a liability can be in place. What comes to people, in terms of employees and local communities, corporations establish a moral obligation for themselves to contribute to their wellbeing. Only two corporations in this research used laws and regulations for legitimation of sustainability, and even in these cases, they either applied to the business core, or stated that responsibility goes beyond regulations.

To draw together, this thesis contributes to the discussion of how corporations can no longer only concentrate on shareholder value, but need to contribute to the society on a wider level. As my research suggests, corporations can enhance the legitimacy of their existence through legitimating their sustainability on corporate sustainability websites. My thesis indicates that a stronger legitimacy is achieved through concentrating in strategic advantages of sustainability, while only responding to laws and regulations may seem indolent and unresponsive.

7.2. Implications for practice

The findings of this thesis suggest that corporations should pay close attention to how they legitimize their sustainability on corporate websites. The most direct implications concern communications professionals and corporations' managers, who have a direct impact on the sustainability texts published by the company, as well as the corporate strategy, as something not done cannot be disclosed.

As strategic advantages, such as sustainable innovation, seem to bring a stronger legitimacy, corporations should concentrate on those in their website texts, and why not in other texts published as well. However, especially considering employees, one should not forget the more moral contributions and communication about them. Consequently, although the more strategic orientation, or *sustainability as an asset* discourse is more common, also talking about *sustainability as a liability* will produce legitimation.

The results indicate that managers should also consider stakeholders' importance even further. As it was found, legitimation through peer-authority was not used, while it could have a lot of potential in legitimation. In addition, only one corporation explicitly stated who their most important stakeholder groups are, and hence, this is a practice that could be adopted by more companies. Although corporate websites were out of the research

context, corporations could consider arranging the information on their sustainability websites respectively according to what interests which stakeholder group. It has to be pointed out here, though, that Stora Enso and Wärtsilä did arrange their economic contributions according to stakeholder groups, but perhaps the same approach could be applied to other areas of sustainability as well.

According to my research findings, External valuation to legitimize sustainability is something that should be considered. Unfortunately, for smaller companies it may be difficult to achieve a high ranking in competition, and perhaps too expensive to acquire a certification for example for their supply chain. Anyhow, it seems that corporations have a possibility to achieve a stronger legitimation if they give the authority of legitimation outside the company, and especially if they find a neutral judge.

Whilst impact discourse was mainly used for environmental issues, more corporations could adopt this to also other aspects of sustainability, as some corporations in this research context did. It could be argued that considering the positive and negative aspects of / contributions to responsibility together, including all three aspects of responsibility, stakeholders (both internal and external) might get a better idea of an organization's total contribution to sustainability.

My thesis findings indicate that the interest towards corporate sustainability is anything but decreasing. Consequently, corporations should pay all the more attention to what kind of information they disclose, how transparent they are, how they arrange the information on their website and, especially as found through my research, how they assure their audiences of their legitimacy. Without a deep consideration of *what* and *how* to speak about their sustainability on their websites, corporations are in a major risk of being perceived as non-transparent of sustainability in their operations. This will, at the end of the day, have an influence on the whole corporation's legitimacy.

7.3. Limitations of research

The main limitation of my thesis is definitely the amount of data. Only the front pages, Approach to sustainability and descriptions of Sustainability areas were reviewed, as the data had to be comparable between companies. On some websites, however, much more information was disclosed already in e.g. the Sustainability area descriptions while on

others the “same-level” information might have been, for example behind a link to their responsibility report. This selection, however, was done because I wanted to compare as visible or easily reachable information to one another, not as similar content as possible.

Related to this, also the selection criteria for companies of focus provides a limitation. Only six corporations were studied, and all of them were Finnish in nature, and rather large, global companies. As the selection of companies from different fields of production aimed to get as wide a view for the thesis as possible, the more companies that would have been studied, the wider view could have been achieved.

As data was collected and organized manually, some limitations may have occurred – for example when coding the data to find the themes, some quotes from companies may have gone missing, or when copying the data from the websites, some sentences may have remained uncopied.

Corporate sustainability websites are often renewed together with the publication of responsibility report. Therefore, as the data was collected in February and sustainability reporting period usually falls between January-June, some corporations may have just renewed their website before data collection, while others still may have had old information, which may have had an influence on the comparability of the data, as, for example, laws of disclosure have changed at the change of the reporting period.

As a communication professional especially interested in responsibility issues, my personal opinions may have had an influence on how I perceived or approached the data. Consequently, this may bring additional limitations for this thesis’ reliability.

7.4. Suggestions for future research

While this research contributed to filling the research gap in legitimizing one’s own engagement in sustainability on corporate sustainability website, there is plenty of room for further research.

Most importantly, it was found that corporations struggle with first quantifying and then comparing environmental, economic and societal impacts together. How these impacts

could be quantified in the same units of measurement is definitely an interesting area for future research. A quantifiable framework would help the companies to achieve more transparent and hence, believable discourse.

Closer fields to my research, also other ways of language use could be studied further than just legitimation. For example, what kinds of metaphors corporations use (and in which manner) to describe their sustainability might be interesting. On the other hand, also other outlets of discourse could be studied. It would be especially interesting to interview corporate management, perhaps apart from sustainability and communications managers, and compare their use of legitimation strategies to the official texts of an organization.

A historical approach to how this discourse and legitimation has developed in recent years would be an interesting point of research. Especially as digital communication itself has developed so much, as has sustainability communication, this might provide diverse results. Also as, what comes to sustainability, Finnish companies might be more progressive, so comparing Finnish communication to MNE's based in a developing country would be intriguing.

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Links to sustainability websites

KONE: <http://www.kone.com/en/sustainability/>

Neste: <https://www.neste.com/en/corporate-info/sustainability-0>

Nokia: https://www.nokia.com/en_int/about-us/sustainability

Outokumpu: <http://www.outokumpu.com/en/sustainability/Pages/default.aspx>

Stora Enso: <http://www.storaenso.com/sustainability>

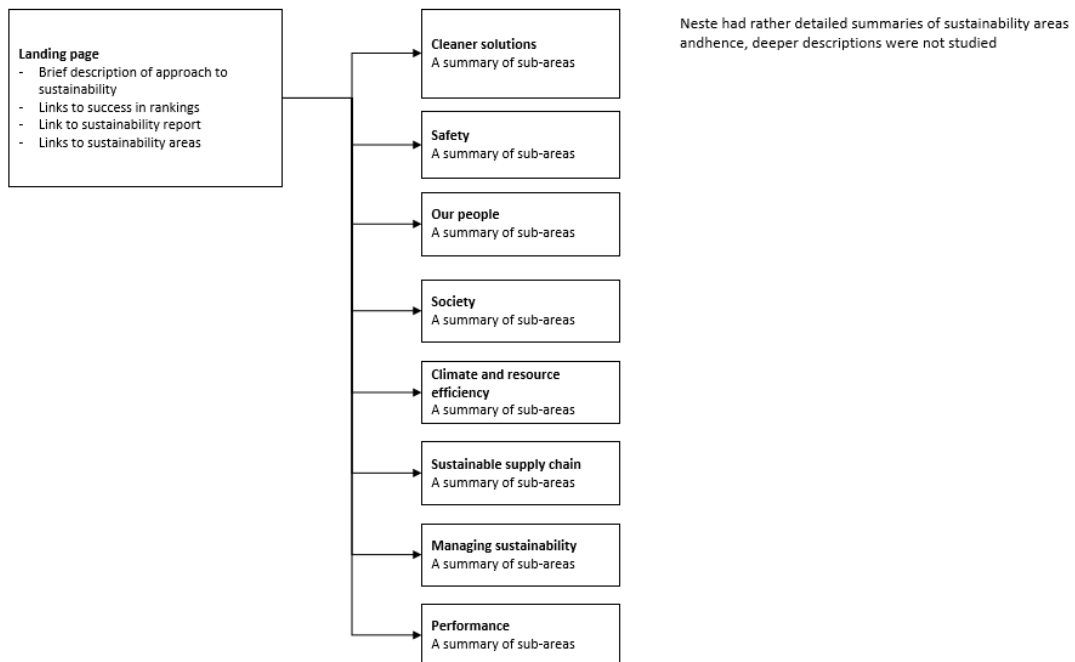
Wärtsilä: <https://www.wartsila.com/sustainability/>

Attachments

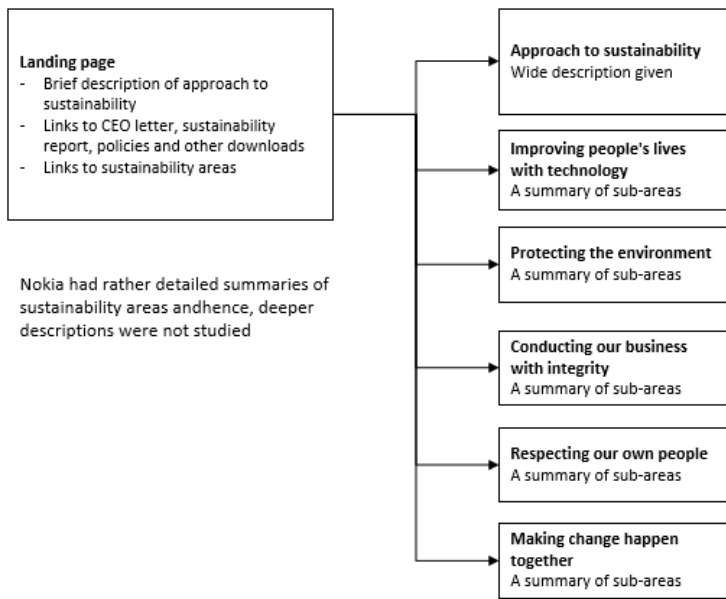
Attachment 1. Navigation levels

Charts below represent the navigation levels studied on each sustainability website. Arrows represent a change in the navigation level. Level three was studied if second level only provided very little or no information (e.g. only links to further on the page). A note on each website map is attached on why the third navigation level was chosen or not chosen to study.

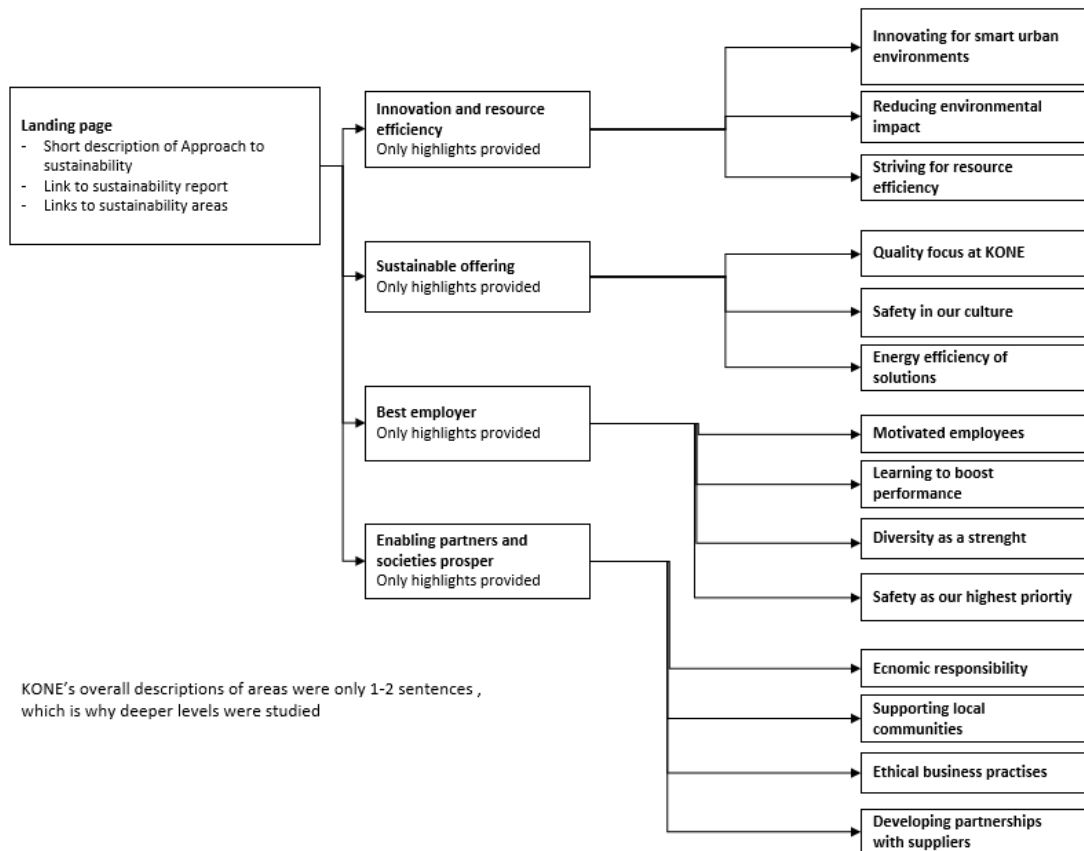
Neste



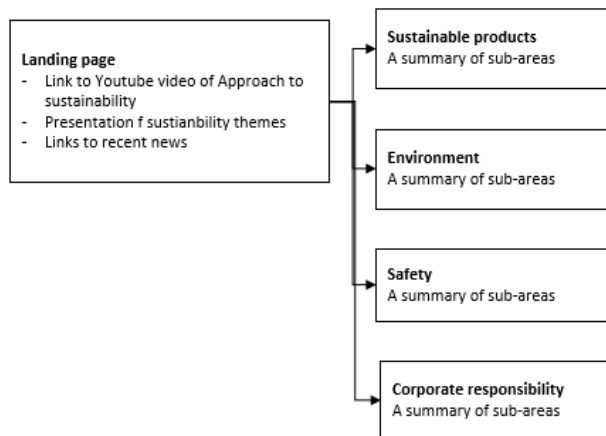
Nokia



KONE

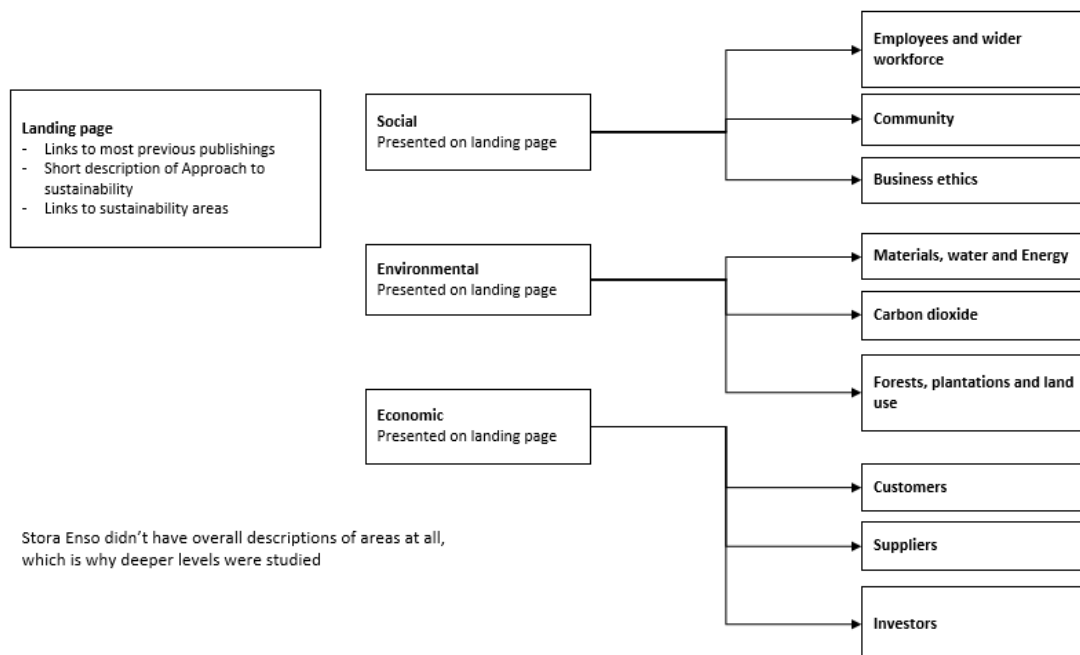


Outokumpu



Outokumpu had rather deep descriptions of sustainability areas on second level navigation, which is why third level was left out of focus. In addition their landing page was quite different compared to others as they presented four themes of sustainability (which were different to the actual focus areas in the navigation).

Stora Enso



Stora Enso didn't have overall descriptions of areas at all, which is why deeper levels were studied

Wärtsilä

