

THE SECRET ARCHITECTS OF CORPORATE SUSTAINABILITY

A CASE STUDY OF BIG FOUR SUSTAINABILITY
CONSULTANTS

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The Secret Architects of Corporate Sustainability; A Case Study of Big Four Sustainability Consultants

Abstract:

This thesis examines how Big Four sustainability consultants form corporations' sustainability work through a single case study of a Big Four division working with sustainability consulting. As the field of corporate sustainability has evolved dramatically in recent years, it is prominent to believe that the role of consultants has changed since prior scholars examined the area. This thesis aims to contribute to both practitioners and scholars in understanding how the urgent phenomenon of corporate sustainability is shaped. By studying the actions of sustainability consultants through the lens of institutional work, this thesis contributes to academia in three main ways. Firstly, this thesis provides a framework, forming institutions, for analyzing institutions that institutional agents are both creating and maintaining. Secondly, this thesis finds that consultants are not only affecting corporations' sustainability work through technical work, but also through cultural- and political work. Last but not least, this thesis illustrates how sustainability consultants use a hybrid identity to manage the dual aims of creating profit and impact, and show that consultants having been in the industry for long tend to lean more towards the profit side of corporate sustainability.

Keywords:

Corporate sustainability; Sustainability consultants; Big four; Institutional work

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1. Introduction

The so-called overshoot day, the day when humanity's demand for ecological resources exceeds what earth can regenerate during one year, occurred on the 22:nd of August in 2020 (Global Footprint Network, N.d), four whole months before the end of the year. Alarming as it is, facts like the above serve a purpose: raising awareness. Considering the urgency of sustainability, it is not surprising that it has become an important aspect for individuals, governments, investors and not least for corporations. Corporations are to a greater extent than ever before emphasizing sustainability as important due to branding and financial reasons (Galbreath, 2009) as well as personal and existential reasons. The area of corporate sustainability has evolved quickly in recent years and several regulations have been taken into force (e.g. TCFD, EU Taxonomy, GRI, CDP). The obvious actors who shape and frame corporate sustainability going forward are legislators, standard setters and corporations themselves, but how about external actors that help corporations to work with sustainability? What role does the less obvious actors have in forming how corporations work with sustainability? Are there any secret architects of corporate sustainability?

As sustainability is a relatively new and complex business aspect and practice, corporations are facing several challenges with regards to reporting, strategy development, control, etc. The large amount of sustainability related frameworks, standards and regulations and the fact that corporations are struggling to interpret and incorporate those, has created a market for consultancies to deliver sustainability related services (Sahlin-Andersson, 2006). Previous research has found that consultancies' reasons for offering the services are divergent; it can either be to make money or to change the world (Windell, 2006).

Although consultants may potentially greatly affect how corporations work with sustainability, only a few scholars have looked into the field. Windell (2006) has conducted studies on sustainability consultants in a Swedish context and finds that sustainability consultants are innovating the industry of corporate sustainability because of the lack of knowledge among corporations. Malsch (2013) and Sahlin-Andersson (2006) add to Windell's (2006) findings and claim that sustainability consultants have taken a role to form corporations sustainability work as states only take limited responsibility in making corporations more sustainable. Sustainability consultants hold expertise that is recognized and used to shape the reality within the industry, and as such their role is central in shaping the work (Malsch, 2013). However, Skouloudis and Evangelinos (2014) conduct a similar study on sustainability consultants with contradicting results. They find that sustainability consultants merely serve a financial purpose for professional service firms because there is a limited possibility for them to influence corporations as clients outline projects themselves and mainly use consultants as resources rather than transformative experts. As consultancies are potential key players

in forming the industry and research show divergent results, there is a need for more in-depth research in the field.

The concept of consulting is quite broad and merely describes that knowledge or resources is transferred to another party (Jacobson et al., 2005). Furthermore, Windell (2006) finds that different types of consultancies are competing to diagnose CSR as a business area related to their practice, thus it is prominent to believe that these consultancies differ in how they affect corporations' sustainability work. Therefore, there is a need for researchers to specialize studies on a specific group of consultancies. The Big Four auditing firms, which this thesis defines as PwC, KPMG, Deloitte and EY, are interesting giants in the business society that possess an oligopolistic position in the market (Shore & Wright, 2018) and have documented impact on corporations' sustainability work. For example, in 2020, the Big Four firms together with the World Economic Forum announced a new reporting framework for ESG standards to be used by companies internationally, aiming to set a more comprehensive standard (World Economic Forum, 2020). However, this type of impact only shows Big Four's influence on a macro level, not how sustainability consultants form corporate sustainability through their daily work on a micro-level. Gond and Brés (2020) emphasize this micro-level perspective and studies sustainability consultancies to gain insights in how they have created a market for management consultancies, but not how Big Four consultants form the practices, tools and processes of corporate sustainability.

This thesis aims to fill the knowledge gap with current research on how sustainability consultants' micro-level actions contribute to the macro-level field of corporate sustainability, and therefore examines the research question:

“How does the work of Big Four sustainability consultants form corporations' sustainability work?”

By examining the research question, this thesis aims to contribute to the academic field in three main ways. Firstly, as sustainability is such an evolving field, there is a need for more current research. It is prominent to believe that the role of sustainability consultants has changed since the studies of Windell (2006), Sahlin-Andersson (2006) and Malsch (2013) as sustainability is now seen as absolutely business critical for many corporations (Gond & Brès, 2020). Furthermore, several new regulations and standards have been taken into force, potentially affecting the relevance of prior studies. Secondly, the literature review shows contradicting results in if and if so, how consultancies form corporations sustainability work. Thirdly, if Big Four sustainability consultants affect corporate sustainability through their daily work as well as on a macro level, they have a great impact on how corporations' sustainability work will develop going forward. As sustainability is an urgent matter and several stakeholders are demanding corporations to be more sustainable, it is important to understand how different actors affect corporations' work. By understanding how Big Four consultants shape the industry, there might be

opportunities for more co-operations and negotiations between the actors to actually change and improve the corporate sustainable development.

Sustainability can cover several different aspects, and it is important to clearly define how it is understood to operationalize the concept (Purvis et al., 2019). This thesis defines sustainability as building a society with a proper balance between economic, social and governance aims and leans towards the definition of sustainability development as “*the development that meets the needs of the present generation without compromising the ability of future generations to meet their own needs*” (United Nations, 1987). Furthermore, this thesis defines corporate sustainability, derived from Montiel and Delgado-Ceballos (2014), as “*the ability of a firm to nurture and support growth over time by effectively meeting the expectations of diverse stakeholders*”.

This single case study is conducted with a qualitative, inductive methodology through semi-structured interviews directly with sustainability consultants at a Big Four firm. The results are analyzed in the light of institutional work, which has been defined as the vast amount of purposeful activities by which agents aim to create or modify institutions on a micro-level (Lawrence & Suddaby, 2006; Lawrence et al., 2011).

This thesis starts with a review of prior literature in three areas; first a section about sustainability related challenges that corporations face, then a review of prior literature about sustainability consultants followed by a description of this thesis’ method theory, institutional work, and theoretical framework. The third section outlines the research approach followed by the fourth section which presents a thorough review of the empirics combined with detailed analysis. The fifth section offers a discussion on the results of this thesis relation to prior studies in the field. This thesis ends with conclusions and suggestions for further research.

2. Theory

The following section will give a review of the relevant scholars in the field of corporate sustainability and institutional work. The section sets out to describe the domain theory both in terms of the challenges that corporations are facing with regards to sustainability as well as sustainability consultants and the industry that they operate in. The section then goes on to review the method theory of institutional work and finishes with describing the theoretical framework used in the empirical analysis later on.

2.1. Domain Theory: Corporate Sustainability

2.1.1. Sustainability Challenges for Corporations

Perhaps the most apparent sustainability challenge is that of sustainability reporting and companies try to navigate among the many frameworks to present information (KPMG, 2017; Lozano et al., 2016; Mooij, 2018). To not only be able to report but also to make sure that reporting measures are fulfilled or improved, there is a need for a proper control system (Adams & Frost, 2008; Kolk, 2008). Furthermore, as sustainability has become such an integral part of business (Gond & Brès, 2020), sustainability must be constantly evaluated and integrated in the business strategy for corporations to stay competitive. The section follows this structure as outlined above.

Sustainability Reporting and Associated Challenges

Many Swedish companies present sustainability reports much more detailed than the statutory sustainability reporting requirements regulated in the Swedish Annual Accounts Act (KPMG, 2017). Lozano et al. (2016) find that there are several main objectives for presenting a sustainability report; one objective is transparency of the sustainability performance; a second objective is assessing sustainability; a third objective is promoting sustainability efforts; a fourth objective is fostering stakeholders dialogue; a fifth objective is improving sustainability reputation, and a last objective is fostering change.

In 2017, there were at least 120 different ESG reporting standards that vary widely in structure, areas and relevance (Mooij, 2018). Despite the complexity and amount of sustainability reporting standards and frameworks, 90% of the largest companies worldwide report using the Global Reporting Initiative (GRI) (KPMG, 2017), thus this seems to be the most used standard. GRI is an independent, international organization that helps organizations take responsibility for their actions by providing a common language to communicate companies' impacts (GRI, N.d). Furthermore, there are several other standards and frameworks than just reporting standards. One of the most recent new regulations is the EU Taxonomy, which is a classification system of environmentally sustainable economic activities aimed to direct investments to sustainable alternatives (European Commission, N.d). Companies have to report on their taxonomy alignment,

and it can be a challenge for companies both to make these new classifications and to report on those.

The development of sustainability reporting is generally considered to be a positive trend in the development of attracting capital to sustainability businesses (KPMG, 2017). However, a growing body of literature has criticized the transparency and usefulness of sustainability reporting practice (Boiral & Heras-Saizarbitoria, 2020; Cho et al., 2015) based on that sustainability reports are not regulated by any cohesive and comprehensive standards, giving companies leeway in choosing what to report on and how to disclose information externally. Adams and Frost (2008) discuss that reliable integrated sustainability reporting could contribute to a better-informed basis for internal decision-making. Though, there are still concerns about the credibility of the information provided as a large part of the motivation behind sustainability reporting is to contribute to positive change, and this could potentially skew the design and choices of the sustainability reporting process (Adams & Frost, 2008).

Furthermore, Lozano et al. (2016) define that clear and consistent communication is one of the main challenges in developing and publishing a sustainability report, which problematizes the balancing act between producing an understandable and interesting read, whilst being clear enough to avoid misinterpretations. However, Cho et al. (2015) discuss the discrepancies between firms' talk and actions, and argue that organizational facades and organizational control are necessary tools for firms to manage contradicting claims from stakeholders. The authors also point out that the use of facades and hypocrisy is limited, as the firm at some point needs to perform in line with the talk, or risk to be accused of greenwashing (Cho et al., 2015).

Sustainability Control and Associated Challenges

Following multiple scandals and crises due to compliance and environmental issues, the demand for transparency has grown (Kolk, 2008). The regulation aimed at avoiding any recurrence of past scandals have focused mostly on the internal processes to increase the transparency for stakeholders. The situation for firms is complex as shareholders and stakeholders present a multitude of systems and demands to be met. Furthermore, as one driving force in the development of this area comes from the shareholders doubting the reliability and validity of voluntary reports (Kolk, 2008), it is important that the processes of control are assured in a suitable manner to avoid future problems.

Adams and Frost (2008) reflect on the implementation of management control systems with sustainability measures included, and conclude that the complex procedure is further complicated by the need for new additions to cooperate with any pre-existing processes within the organizational structure. This leads to the implementation and design of the control measures to a large extent depend on the firms' capacity to build and manage integrated systems. Traxler et al (2020) states that the design of a management control system for sustainability has to ensure that the decisions and behaviors realized in the

organization are in line with the sustainability objectives and strategies. The findings of Bolis and Morioka (2021) show that in addition to encouraging employees to act more sustainably, the values of the organization must be continuously reassured with the employees. This means that for a control system to be successful in controlling sustainability aspects, it needs to firstly consider the complexity of measurement, secondly the complexity of quality and control, and lastly the complexity of designing and implementing a system that continuously steers the behavior of the actors involved.

Strategic Sustainability and Associated Challenges

Despite the challenges described above, researchers find evidence that companies that are aligned with sustainability can gain brand and financial benefits (Galbreath, 2009), thus sustainability is becoming a critical part of business strategy. Galbreath (2009) has developed a framework of six dimensions that needs to be evaluated to form a successful strategy around sustainability issues: mission, strategic issues, markets, customer needs, resources and competitive advantage, which shows the complexity of developing these strategies.

In recent years, several new standards and frameworks for how to evaluate and develop business and strategy in a sustainable way have been presented by different organizations. One is the EU Taxonomy that, besides causing reporting challenges (as described in section 2.1.1) is meant to help companies to plan the transition towards becoming more sustainable (European Commission, N.d). Another framework released in 2017 is the Task Force on Climate Related Financial Disclosures (TCFD), which aims to help companies incorporate climate-related risks and opportunities into their risk management and strategic planning processes (TCFD, N.d). Considering the complexity, the amount of new regulations and the constant updates, it is a challenge for companies to navigate in these new standards and regulations, and incorporate them in their business models and strategic planning.

In addition to the difficulty for companies to stay updated on all standards and regulations, it is also a challenge for companies to interpret and use the frameworks and standards in their strategy development. One example is the GRI framework for materiality analyses, which provide a matrix approach but no clear guidance on how to actually conduct these analyses. Materiality analysis helps in determining what issues are material for sustainability, and in prioritizing the different topics from the perspectives of both organizational strategy and stakeholder interests (Font et al., 2016). A few researchers have tried to form a common way of conducting materiality analysis (Calabres et al., 2019), yet there is no common way in practice.

2.1.2. Sustainability Consulting

As discussed above, companies face several challenges related to sustainability and extensive expertise and specific knowledge would be required for companies to handle

and manage all these challenges in-house. The large amount of sustainability management methods, standards, regulations and frameworks have created a market for business consultants (Sahlin-Andersson, 2006).

The Sustainability Consulting Industry

Business consulting can take several different forms, but a common characteristic is that the services are mainly aimed to refine the effectiveness of organizational management techniques and operational processes. In this context, business consulting has been defined as “*a process of transferring expertise, knowledge, and/or skills from one party (the consultant) to another (the client) with the aim of providing help or solving problems*” (Jacobson et al., 2005).

Several professional service firms are offering sustainability related services, and Windell (2006) finds that there seems to be different reasons as to why firms developed sustainability services; some saw revenue opportunities in expanding their services while others wanted to change the world by adjusting corporations’ behaviors . The author further argues that CSR started as a “*fluffy idea attracting a diversity of actors*”, which has resulted in that the field consists of a diverse group of actors claiming to be experts in the field. The sustainability consultancy market is found to be quite heterogeneous as different types of firms such as accounting firms, management consulting firms, environmental consultancies, communication consultancies, etc. compete in the industry. As sustainability is such a broad concept, these different types of organizations are competing to diagnose and interpret CSR as a matter related to their area to be understood as the experts within sustainability (Windell, 2006).

Windell (2006) argues that in order for a management fashion to be long lasting, theorization and standardization is necessary, potentially resulting in a decreased need for any type of experts. As sustainability consultants want to maintain their position as experts, the author finds that the willingness of consultants to create a general understanding for sustainability seems to be limited (Windell, 2006). However, Sahlin-Andersson (2006) means that the expansion of management techniques and models cannot only be understood as demand driven by clients, but also as supply driven by consultants themselves. The author builds on the studies of Windell (2006) to examine the market of sustainability services and finds that when organizations that serve as providers of knowledge, i.e. consultancies, expand, they develop new services to stay relevant for clients even though there was no demand for that service initially. In this way the providers of CSR services create self-sustaining processes to stay relevant even though some of their knowledge is standardized.

More current research in the field of sustainability consultants have been presented by Gond and Brés (2020), who examine the development of the market for sustainability consultants in Canada. The authors find similar results as Sahlin-Andersson (2006), that the industry is partly supply driven and that all types of consultancies benefit from the

continuous flow of concerns and opportunities in the market created by other consultancies working with clients. They conclude that Big Four consultants' role in the development of this industry has been to reconfigure standardized tools that align CSR concerns with the broader market interests. Through bringing new services and opportunities to the field, consultants have increased the available service span and expanded the market for CSR consultancy services (Gond & Brés, 2020).

Several researchers claim that experts have strong influence on the development of practices (e.g. Subramaniam et al. (2011), Malsch (2013), Sahlin-Andersson (2006), implying that the practices of corporate sustainability are affected from many directions. Subramaniam et al. (2011) suggest that external experts have a strong impact and tend to drive the uptake of both simple as well as sophisticated methods of risk management and the extent of their use, hence the impact of these experts seem to be high. Malsch (2013) and Powers (1997) claim that Big Four firms, among other professional bodies, play a central role in both the production and the implementation of control measures for corporate sustainability practices. The professionals hold expertise that is recognized and used to shape the industry, and as such their role is central in aligning the market demand for rational corporate sustainability with the actions taken by corporations.

Sahlin-Andersson (2006) reflects on the same topic of experts and claims that since the responsibility for sustainable practices have been taken on by organizations instead of the state, the self-regulatory aspects within sustainability work has been emphasized. Malsch (2013) further discusses the limited responsibility taken by states and the implications for other actors: "*Deresponsibilizing the state implies responsabilization of the stakeholders*". The author reflects on that even though the transfer of responsibility from the state to stakeholders might be a good development on a democratic level, the process is at risk of resulting in unequal power between stakeholders (Malsch, 2013).

Despite the powerful role of non-governmental actors, only a few scholars have studied what role sustainability consultancies have in forming the industry. Young et al. (2003) studies this phenomenon and examines what purpose and interest CSR consultancies serve. The authors examine CSR consultancies in the UK and outline the pivotal, mediating role CSR consultants can hold in shaping the business society. They refer to the "*triangle of agency*" (see figure 2.1) illustrating that while a firm is accountable for its own actions towards the society, a CSR consultancy can influence the way the firm behaves towards the society. In the lack of legal regulations and requirements for sustainability matters, CSR consultants act as a medium through which societies and companies' interests meet. Both Young et al. (2003) and Skouloudis and Evangelinos (2014) show that the CSR consulting market is oligopolistically structured, thus the society has a derived interest in how the consultancies perform their services and thereby influences corporations' sustainability work. Hence, consultants can face a dilemma when the interests of the society and the client are not aligned (Young et al., 2003).

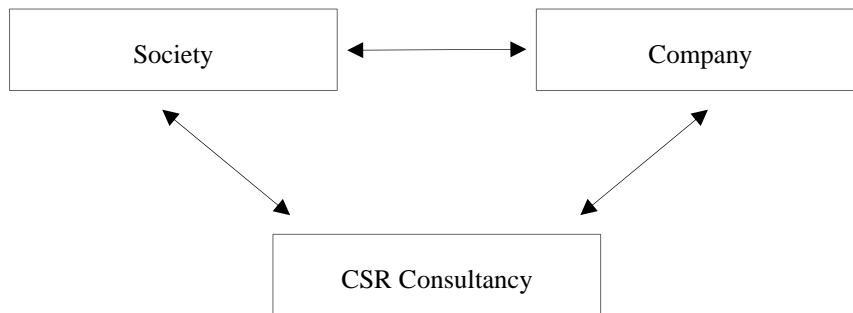


Figure 2.1 The Triangle of Agency from Young et al. (2003)

The Sustainability Consultants

Windell (2006) has studied consultants engaging in the CSR industry in a Swedish context. The author finds that consultants experience a lack of knowledge of sustainability among corporations, leading to consultants having innovated the industry with new practices. The consultants' involvement in conferences and networks is of essence to get the newest updated information and to form and improve their services. Windell (2006) thus shows that CSR consultants not only perform services, but rather are a part of forming the industry. Windell (2006) also finds that there are two types of CSR consultants: money makers and world saviors that have fundamentally different views on sustainability and corporations' role in sustainable development. Money makers are usually driven by the business opportunity while world saviors are driven by an ideological belief. An interesting find made by Windell (2006) is that these two types of CSR consultants exist in all types of consultancies, meaning that it is related to the individual consultants and not the firm. It is important to note that this categorization does not mean that CSR consultants leaning towards one dimension do not take any interest in the other dimension, rather that consultants have different motives for selling CSR related services.

Skouloudis and Evangelinos (2014) examine the aim dimensions defined by Windell (2006) and find that consultants strictly serve the profit-making aim and the potential to contribute to sustainable development with knowledge and organizational change is limited. The main reason for this is that managers tend to sketch out a project and consultants are just seen as resources to perform the project, not to formulate it. The pressure on consultants to earn profits and minimize complaints from clients results in consultants using proven methods, limiting their ability and effort to affect clients. It is important to note that Skouloudis and Evangelinos' (2014) study was conducted during the Greek economy's debt crisis which has most likely affected the results. The authors emphasize the importance of comparing results of CSR consultants with caution as they

operate in different environments and the countries have different levels of CSR embeddedness and maturity (Skouloudis & Evangelinos, 2014).

Ghadiri et al. (2015) study consultants' identities with regards to the same tension of profit and social responsibility as Skouloudis and Evangelinos (2014) and shed light on the so-called hybrid identity. The authors conducted a case study on CSR consultants, including Big Four consultants as a main interest, in the UK and find that professionals that have contradicting aims embedded in their work might engage in patterns of paradoxical identity mitigation. This concept means that consultants balance the duality of the two aims through simultaneously embracing and distancing themselves from the contradicting aims. Through this approach, consultants use the hybrid identity to be able to continue their work without creating coherence between the paradoxical claims (Ghadiri et al., 2015), which would be the opposite behavior. They conclude that consultants need to make use of the hybrid identity in order to simultaneously be able to work with a profit aim and an impact aim.

Professionals engaging in CSR consulting are not only facing the challenge of serving both for profit firms and the society, consultants also face a general consulting challenge of working for one company and being hired by another company. Czarniawska and Mazza (2003) show that the consulting role is associated with the consulting anxiety, meaning that consultants are torn between constantly pursuing new business opportunities, thus finding problems and at the same time providing efficient business solutions for clients. Even though consulting professionals are operating in an industry that is facing several paradoxes, they are first and foremost striving to maintain and expand the scope and size of the demand for their services (Skouloudis & Evangelinos, 2014). Sahlin-Andersson (2006) stresses that CSR consultants represent a driving force in the development of companies' sustainability work.

The Knowledge Gap

Although a few scholars have researched the subject of sustainability consultants' influence on corporate sustainability, most of the studies were conducted several years ago (Windell, 2006; Sahlin-Andersson, 2006; Malsch, 2013; Young et. al, 2003; Subramaniam et al., 2011). It is prominent to believe that the work performed by these consultants has changed as the area of corporate sustainability has developed in a high pace (Gond & Brés, 2020) and several new standards and regulations have been taken into force (e.g. TCFD, EU Taxonomy, GRI, CDP). Furthermore, scholars show contradicting results in to what extent sustainability consultants are driven by the profit seeking- or world saving dimension (Windell, 2006; Skouloudis and Evangelinos, 2014; Ghadiri et. al, 2015). As consultancies are potential key players in forming the industry and research show divergent results, there is a need for more current research in the field.

Sustainability consulting can be performed in different forms and by different types of organizations. Therefore, it is essential to specify which type of organizations are of

interest. The Big Four auditing firms are interesting giants in the business society that possess an oligopolistic position in the market (Shore & Wright, 2018) and have documented impact on corporations' sustainability work (World Economic Forum, 2020). However, this type of impact only shows Big Four's influence on a macro level, not how sustainability consultants form corporate sustainability through their daily work on a micro-level. Gond and Brés (2020) emphasize this micro-level perspective and studies sustainability consultancies to gain insights in *how they have created a market* for management consultancies, but not *how Big Four consultants form the practices, tools and processes of corporate sustainability*. This thesis aims to fill the knowledge gap with current research on how sustainability consultants' micro-level actions contribute to the macro-level field of corporate sustainability, and therefore examines the research question:

How does the work of Big Four sustainability consultants form corporations' sustainability work?

2.2. Method Theory: Institutional Work

Corporate sustainability can be seen as an institution including the tools, ways of working, practices, etc. of people and organizations working with sustainability. Sustainability consultants are part of this institution in the way that they perform work towards the institution and help companies frame and shape their sustainability work (Gond & Brès, 2020). Institutional work is a useful lens in analyzing the behaviors of the institutional agents, i.e. how the actions of sustainability consultants professionalize and institutionalize the field of sustainability.

2.2.1. Institutional Work Theory

The concept of institutions comes from the idea that there are "*enduring elements in social life - institutions - that have a profound effect on the thoughts, feelings and behavior of individual and collective actors*" (Lawrence & Suddaby, 2006). The research on institutional work has its origins in studies of institutional entrepreneurship, a concept initially discussed by DiMaggio (1988) who states that "*new institutions arise when organized actors with sufficient resources (institutional entrepreneurs) see in them an opportunity to realize interests that they value highly*". Through this, focus was brought onto how agents work to influence institutions (Lawrence & Suddaby, 2006), i.e. which strategies and techniques agents use. By investigating the vast amount of purposeful activities by which agents aim to create or modify institutions, the theory of institutional work has developed in an attempt to address the knowledge gap in institutional theory regarding agency (Lawrence et al., 2011).

Lawrence and Suddaby (2006) define institutional work as "*the purposive action of individuals and organizations aimed at creating, maintaining and disrupting*

institutions". Institutional agents are thereby the actors assumed to have the ability and the means to engage in institutional work with one of three intentions: to create, maintain or disrupt institutions. In creating institutions, the main focus is on how interested actors take part in forming new institutions. In maintaining institutions, the main focus is on how actors contribute to the upholding and reproduction of existing institutions. In disrupting institutions, the main focus is on the actions undertaken when actors' needs are not met by the organization, often leading to "*attacking or undermining the mechanisms*". (Lawrence & Suddaby, 2006). This thesis emphasizes the same perspective taken on by Lawrence and Suddaby (2006) and Scott (2008), who present an agent-based view and define institutions as a product of intentional or otherwise purposive action. From the agent-based view, institutionalization is created through political efforts of agents to accomplish their goals (Scott, 2008). These goals or interests can derive from self-interest, services to other actors or on behalf of "*non-factor entities recognized in the cultural system*", such as the environment or socially disadvantaged groups (Meyer & Jepperson, 2000).

Perkmann and Spicer (2008) builds on the research of Lawrence and Suddaby (2006) and examines how management fashions become anchored as institutions through institutional work. The authors argue in line with the agent-based view and claim that fashionable practices can become institutions through the directed and skilled work of multiple actors. The effect of the institutional work performed by institutional agents seems to accumulate over time, thus management fashions become gradually accepted as institutions. Contrary to prior research suggesting that institutions are created through centralized effort undertaken by one institutional agent, the authors highlight "*partaking*", meaning that it is the collective work of several different actors that affects institutions (Perkmann & Spicer, 2008).

Gluch and Bosch-Sijtsema (2016) find that the professional role is strongly shaped by the work tasks and that the concept of professionalism refers to the way the work tasks should be conducted. The practice of the experts becomes the institutionalized way of doing the work as well as being an expert within a certain institution. In other words, professionalization and institutionalization can be considered as situational, simultaneous and inseparable processes. To conceptualize the role of environmental experts, institutional work can be used to connect the actions made by professionals on the micro-level with the workings of the professionalization and institutionalization processes on the macro-level (Gluch & Bosch-Sijtsema, 2016).

2.2.2. Corporate Sustainability as an Institution

As described above, institutions are considered to be enduring elements in social life that have a profound effect on the thoughts, feelings and behavior of individual and collective actors (Lawrence & Suddaby, 2006). On the basis of this definition, corporate sustainability as a phenomenon can be seen as an institution, as it is a socially constructed

element that has an effect on feelings and behavior of employees, companies and society. The institution of corporate sustainability includes the techniques, tools, ways of working and ways of behaving. To study Big Four sustainability consultants as institutional agents is of special interest considering the complexity in the sustainability related challenges as many areas within corporate sustainability are still undefined both in terms of practice and performance. Sustainability consultants may therefore greatly impact how companies work with these matters.

To gain insights of the institution of corporate sustainability, it is central to understand which phase the institution is in. As discussed in section 2.2.1 above, there are three broad categories of institutional work: creating, maintaining and disrupting institutions, which run parallel to the life cycle of institutions: habitualization, objectification and sedimentation (Lawrence and Suddaby, 2006). Tolbert and Zucker (1999) study the process of institutionalization and their findings can be summarized as in figure 2.2. The process of habitualization involves creating and generating new structural arrangements as a response to a specific organizational problem deriving from, among other factors, legislation, technological change or market forces. In this phase, the creation of new structures is to a great extent an independent activity. The next process, objectification, is leading to a more permanent status. In this phase, there is a development of a social consensus among organizational decision makers of the value of the structures. The last process, sedimentation, rests on a continuity and on the institution's survival across generations of organizational members. In this phase, there will be actors whose interests are not served by the current structures, thus the institutions will be altered and refined by agents (Tolbert & Zucker, 1999).

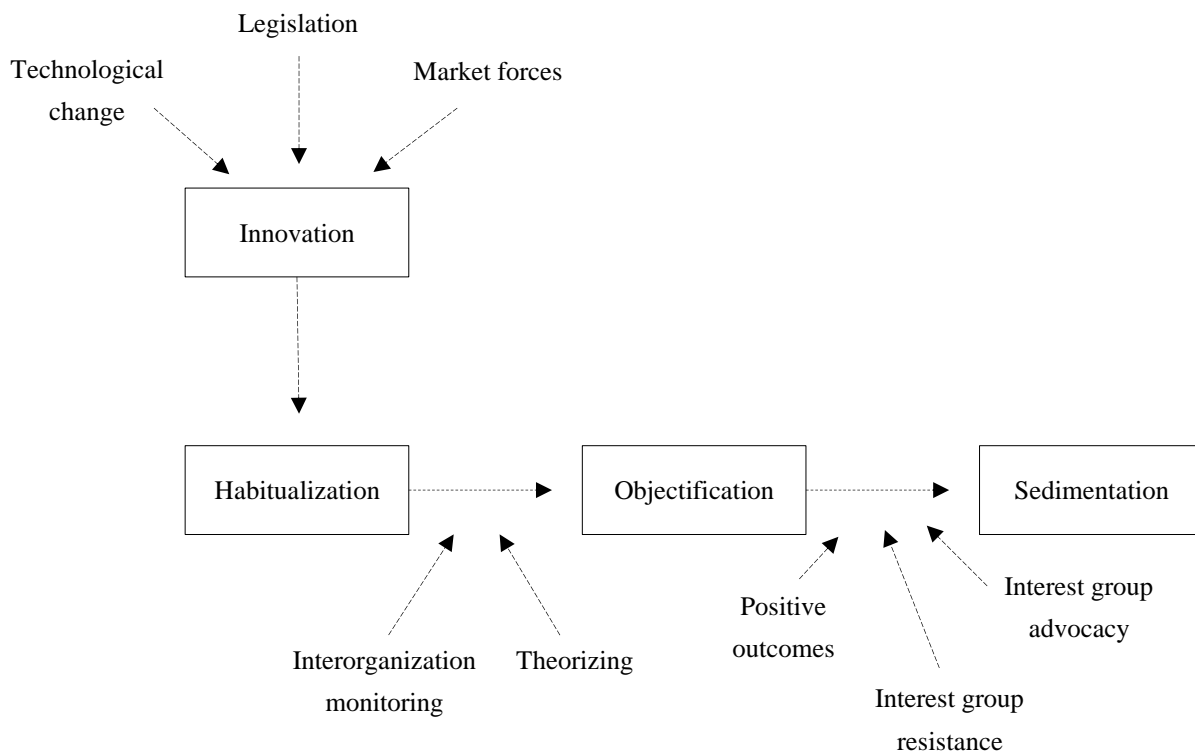


Figure 2.2 The process of institutionalization from Tolbert and Zucker (1999)

It is important to determine which phase and process the institution of corporate sustainability is currently in to analyze the tools of institutional work that sustainability consultants use. On the one hand, the 120 sustainability related standards and frameworks (Mooij, 2018) and the lack of a cohesive way to conduct materiality analyses can be seen as proof for the institution of corporate sustainability being in the habitualization phase. On the other hand, the fact that 90% of companies worldwide report on GRI (KPMG, 2017) can be seen as proof for the institution of corporate sustainability being in the objectification phase. The institutionalization of corporate sustainability therefore seems to be both in the habitualization- and the objectification phase. It is important to note that the institution is not in between the phases, rather some characteristics of the institution are within one phase while other characteristics are in the next phase.

2.2.3. Theoretical Framework: Forming Institutions

The institution of corporate sustainability is, as argued above, in both the habitualization and the objectification phase at the same time. As the stages of institutional work mirror the phases of institutionalization, institutional agents are both creating and maintaining the institution at the same time, as can be seen in figure 2.3 below as well (Lawrence & Suddaby, 2006). In institutional work research, no scholars have conceptualized how institutional agents form institutions when the institution is in between or in two or more

phases at the same time. This thesis thus emphasizes a new category, forming institutions, defined as institutional work when the institution is in both the creating- and the maintaining phase.

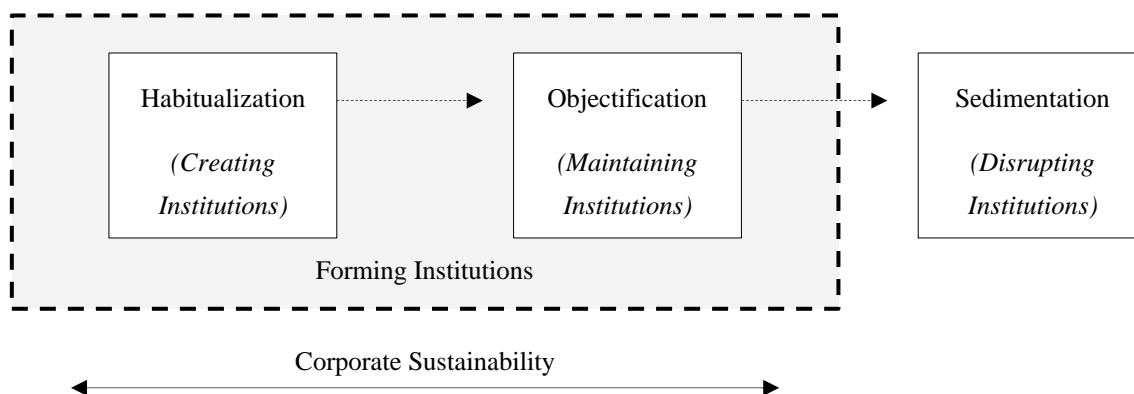


Figure 2.3 Illustration of the Theoretical Framework Scope, based on the process of institutionalization from Tolbert and Zucker (1999) and life cycle of institutional work by Lawrence and Suddaby (2006)

As the new phase of forming institutions has not yet been studied, the framework is based on existing literature on forms of institutional work in the already defined phases. Lawrence and Suddaby (2006) examine the institutional work used by institutional agents in the three phases of creating, maintaining and disrupting institutions and define specific forms of institutional work pertaining to each phase.

Perkmann and Spicer (2008) further categorizes the forms of institutional work in the phase of creating institutions into three categories: political- cultural- and technical work. Political work includes influencing and building rules, regulations and standards that affect the broader social system of the institution. Technical work involves constructing a general understanding and forming practices within the institution and the last category, Cultural work includes forming the values, beliefs and behaviors of institutional actors and affecting others in the institution to behave in a similar way. These three categories together with their underlying forms of institutional work will be used as the basis for the theoretical framework. However, as the phenomenon studied in this thesis is in the forming phase, the underlying forms of institutional work of maintaining institutions must be classified into the three categories suggested by Perkmann and Spicer (2008). Table 2.1 below shows the forms of institutional work that makes up the basis for the analysis. Section 3.3 offers a more detailed description of the reasoning behind the categorization done by this thesis.

Table 2.1: Theoretical Framework

Institutional Work Category , inspired by Perkmann and Spicer (2008)	Forms of institutional Work , inspired by Lawrence and Suddaby (2006)	Definition
Political Work	<i>Constraining</i>	Creating, formulating and questioning new and already existing standards, regulations and boundaries that define, structure and shape the institution. Institutional agents can perform this work on behalf of either their own interests or the interest of other specific institutional actors.
	<i>Enabling</i>	Ensuring compliance to standards and regulations through enforcement, auditing and monitoring. This work is performed to enable and maintain rules.
Technical Work	<i>Theorizing</i>	Developing an understanding and sense making of complex information and abstract categories. This type of work involves shaping a general and often simplified understanding of complex matters.
	<i>Educating</i>	Educating actors in skills and knowledge necessary to support the new institution. This work involves sharing information and an understanding for complex issues.
	<i>Mimicry</i>	Associating new practices with existing sets of practices used in other institutions. Through this work, the institution being formed can be shaped by institutional agents' knowledge and experience from other institutions.
	<i>Embedding and Routinizing</i>	Developing and maintaining routines and ways of working taken for granted in the institution. This work involves creating or maintaining a generally accepted way of doing things.
Cultural Work	<i>Constructing Identities</i>	Shaping a collective identity of institutional actors and participants. Sharing and forming beliefs, values and status among institutional participants.
	<i>Constructing Associations</i>	Constructing normative associations and networks to form the understanding and culture of the institution.

Perkmann and Spicer (2008) identify specific actors engaging in specific forms of institutional work. As an example, they find that it is consultancies that engage in theorizing and professional associations engage in constructing normative networks. This reasoning would make it irrelevant to look at sustainability consultants' work within all

forms of institutional work as the basis for analysis. However, Silvola and Vinnari (2021) study the Finnish sustainability assurance market from an institutional perspective and find that Big Four auditing firms engage in both political, technical and cultural work, although not all specific forms within the subcategories. Silvola and Vinnari's (2021) findings together with the fact that the corporate sustainability institution has not been studied in the forming phase yet, motivates this research to analyze all specific forms of institutional work.

3. Research Approach

The following sections will describe the research design, data collection and data analysis of this study which attempts to in a reasonable and contributing manner answer the research question:

“How does the work of Big Four sustainability consultants form corporations’ sustainability work?”

3.1. Research Design

In order to answer the research question as stated above, this thesis has used a qualitative research approach based on a single case study.

Firstly, a qualitative approach was chosen as qualitative research provides in depth explanations and nuances of a studied phenomenon. Ahrens and Chapman (2007) state that qualitative research, in particular field studies, strongly connects the empirics and the theories: “...*With qualitative methodology goes an acknowledgment that the field is itself not just part of the empirical world but is shaped by the theoretical interests of the researcher*”. The authors discuss the ongoing and iterative process of data and its relation to theories, which in the end is given significance by the study’s research question. As Bryman and Bell (2015) explains further, the process of interpreting the empirical data and the theoretical framework is an iterative process which steers further collection of data and contributes to the development of the research question.

As the aim of this thesis is to contribute to the research field of how actions affect the phenomena of institutions, a qualitative approach is beneficial as this allows for an iterative approach. The iterative approach allowed for the scope to initially be broad and for the empirics to guide the research with the help of the theories. Letting the research evolve and emerge as empirics were gathered have helped to guide the research focus towards deeper insights and more in-depth aspects of the dynamics observed within the case company.

Secondly, the approach of a single case study was chosen. Dryers and Wilkins (1991) argue that there are many benefits of doing a single case study compared to a multiple case study. The authors state that the most important trade-off is between “*the deep understanding of a particular social setting and the benefits of comparative insights*”. While a multiple case study can give broader insights, single case studies tend to give deeper insights as the context in which the behavior occurs must be considered and explained in more detail. Following this, the clarity and detailed storytelling often seen in single case studies makes it easier for others to find similarities, and thus the contributions can be easier to generalize even though the study is more specific. As the aim of this thesis is to contribute to the understanding of how actions affect the

phenomena of a certain institution, a single case study is beneficial as this gives a better chance of reaching a deep understanding of how a group of sustainability consultants work.

The research design chosen has been proven to be useful in investigating similar research questions by earlier scholars using qualitative single case studies and institutional work theories to look into how different types of professionals affect institutions. To mention a few, Gluch & Bosch-Sijtsema (2016) investigates how environmental experts affect the practices of the construction industry with the help of institutional work. Silvola and Vinnari (2021) look into how Finnish sustainability auditors use institutional work to form an institution of sustainability assurance.

3.2. Data Collection

To capture as rich and detailed empirics as possible, data was collected through an explanatory case study with semi-structured interviews. An interview guide was developed and used as a base for the interviews and was revised as the interviewees illustrated what questions yielded more or less useful insights to answer the research question. As the aim is to understand how the sustainability consultants' actions affect the institution of corporate sustainability, the deeper meanings and true opinions of the interviewees were of interest. Thus, follow-up questions were frequently used and "*rambling*" was encouraged as a way to get a clearer understanding of the interviewees perspective and experiences. An interview guide overview can be found in the appendix.

The case company is the Swedish branch of one of the Big Four firms. As this study goes into detail of how the sustainability team handles their business, the firm will remain anonymous throughout this thesis and the specifics regarding the choice of Big Four firm cannot be explained. However, the choice of firm was not of essence when choosing a case company. Rather, choosing in which setting to study sustainability consultants was the relevant choice as the aim of this thesis is to see how sustainability consultants affect the institution of corporate sustainability. In line with the previous discussions in section 2, the Big Four firms have an important role in the corporate world, thus, the authors of this thesis identified that it would be interesting to study sustainability consultants within a Big Four setting.

In total, 15 interviews were held with members of the sustainability team at the Big Four firm. The interviews were all held digitally and in English, and varied in time between 45- and 60 minutes. Following permission from the interviewees the interviews were recorded. The interviewees are anonymous throughout this thesis, and were informed of their anonymity to adhere to ethical aspects, to facilitate the cooperation and to ensure that the interviewees would dare to contribute with honest insights during the interviews. They have given consent GDPR aligned treatment of their professional role and background as well as their personal opinions, experiences and thoughts.

3.3. Data Analysis

The data analysis started with all interviews being transcribed. As empirics were collected the transcriptions were reviewed in search for interesting aspects, tensions, and unclarities with regards to institutional work. These insights were used to slightly adjust the interview guide to facilitate the interviews and put more emphasis on the aspects that related more strongly to the theoretical scope. The empirics were then analyzed in a systematic manner with the help of this thesis' new theoretical framework developed from the research of Lawrence and Suddaby (2006) and Perkmann and Spicer (2008). The transcripts were inspected for any implications of any of the forms of institutional theory as presented in table 3.1, 3.2 and 3.3 below.

Perkmann and Spicer's (2008) framework only uses the institutional work defined by Lawrence and Suddaby (2006) aimed at creating institutions. As this thesis finds that the institution of corporate sustainability is in a state of forming phase rather than only habitualization and objectification phases, the types of institutional work aimed at maintaining must be added.

Firstly, this thesis classifies deterrence, enabling work and policing as political work. These types of work aim to alter and maintain rules and boundaries, although these forms take on a micro-level perspective rather than the pre-included forms of political work in creating institutions: advocacy, vesting and defining. See table 3.1 for an overview of all types of political institutional work.

Table 3.1: Types of Political Work, inspired by Perkmann and Spicer (2008)

Forms of institutional Work, Lawrence and Suddaby (2006)	Definition, Lawrence and Suddaby (2006)
<i>Advocacy</i>	The mobilization of political and regulatory support through direct and deliberate techniques of social suasion.
<i>Defining</i>	The construction of rule systems that confer status or identity, define boundaries of membership or create status hierarchies within a field.
<i>Vesting</i>	The creation of rule structures that confer property rights.
<i>Deterrence</i>	Establishing coercive barriers to institutional change.
<i>Enabling work</i>	The creation of rules that facilitate, supplement and support institutions, such as the creation of authorizing agents or diverting resources.
<i>Policing</i>	Ensuring compliance through enforcement, auditing and monitoring.

Secondly, this thesis classifies embedding and routinizing work as part of the technical work as it aims to create routines and underlying understanding for the institution. See table 3.2 for an overview of all types of technical institutional work.

Table 3.2: Types of Technical Work, inspired by Perkmann and Spicer (2008)

Forms of institutional Work, Lawrence and Suddaby (2006)	Definition, Lawrence and Suddaby (2006)
<i>Theorizing</i>	The development and specification of abstract categories and the elaboration of chains of cause and effect.
<i>Educating</i>	The educating of actors in skills and knowledge necessary to support the new institution.
<i>Mimicry</i>	Associating new practices with existing sets of taken-for-granted practices, technologies and rules in order to ease adoption.
<i>Embedding and Routinizing</i>	Actively infusing the normative foundations of an institution into the participants' day to day routines and organizational practices.

Thirdly, mythologizing as well as valorizing and demonizing is classified as cultural work, as these forms are aimed to form the identity, beliefs and values of the institution. See table 3.3 for an overview of all types of cultural institutional work.

Table 3.3: Types of Cultural Work, inspired by Perkmann and Spicer (2008)

Forms of institutional Work, Lawrence and Suddaby (2006)	Definition, Lawrence and Suddaby (2006)
<i>Constructing Identities</i>	Defining the relationship between an actor and the field in which that actor operates
<i>Changing Normative Associations</i>	Re-making the connections between sets of practices and the moral and cultural foundations for those practices.
<i>Constructing Normative Networks</i>	Constructing of interorganizational connections through which practices become normatively sanctioned and which form the relevant peer group with respect to compliance, monitoring and evaluation
<i>Mythologizing</i>	Preserving the normative underpinnings of an institution
<i>Valorizing & Demonizing</i>	Providing for public consumption positive and negative examples that illustrates the normative foundations of an institution.

In addition to the additions of types of institutional work, the framework of this thesis calls for a final adjustment. The empirics show that some types of institutional work originated from the same or similar actions made by the sustainability consultants. Actions sometimes had several effects on the moderation of the institution, and could therefore be viewed as several types of institutional work at once according to the institutional work theory. Following this, this thesis has merged some of the types of institutional work as defined by Lawrence and Suddaby (2006) into combined categories. Thus, this thesis defines Constraining Work as the actions connected to advocacy, defining, deterrence, vesting and policing and Constructing Associations as actions connected to changing normative associations, constructing normative networks, mythologizing and valorizing and demonizing.

The final theoretical framework is thus a product of definitions of institutional work by Lawrence and Suddaby (2006), Perkmann and Spicer's (2008) framework and the additional aspects derived from the current state of the institution of corporate sustainability as well as the empirics collected by this study. Table 2.1 in section 2.2.3. shows the final theoretical framework.

As a final step of the analysis, illustrative quotes were chosen and clustered together in line with the theoretical framework to show the variances as well as the similarities shown in the consultants' behaviors. The quotes were then used for the empirical analysis, which aims at illustrating the empirics found in a clear and condensed manner. The empirical analysis takes an interpretive approach and searches for the underlying meaning of the emically told opinions, behaviors and experiences from the interviewees. The ontology of constructivism as defined by Bryman and Bell (2015) is an underlying assumption as it is a foundational aspect of institutional work theory.

3.4. Assumption and Limitations

This thesis makes the assumption that sustainability consultants can be part of the corporate sustainability institution and affect it at the same time. This is important, as scholars treating institutions as something adjusted and affected by institutional agents face the embedded agency paradox. One of the first scholars to reason around this paradox was Holm (1995), who questioned: "*How can actors change institutions if their actions, intentions, and rationality are all conditioned by the very institution they wish to change?*". The concept of institutional work is assuming that actors can actually alter institutions and for this concept to hold one has to address the embedded agency paradox (Battilana & D'Aunno, 2009). Although more recent studies show evidence for institutional agents not only being "*prisoners in the iron cage*" rather they can form institutions based on other beliefs, Battilana and D'Aunno (2009) find that the paradox is still not resolved.

The decision to study only consultants working directly with sustainability comes with certain limitations. This paper is limited to the work of sustainability consultants, and hence does not cover all types of sustainability work made by different types of consultants. The latter would include an unfathomable amount of professionals and aspects which would indeed give insights into how the institution of corporate sustainability is formed. However, it would not be useful in investigating how sustainability consultants, specifically, form the institution of corporate sustainability.

This thesis emphasizes only the sustainability consultants' role as advisors and not as auditors, even though most consultants work within both business areas. The reason for this is to narrow the scope and to generate deep insights into the area studied. However, the characteristics of consultants pursuing a diverse role is emphasized in this study, as it increases their knowledge base and legitimacy. Therefore, this thesis considers the knowledge stemming from consultants' involvement in assurance services, but does not consider the procedures and practices of assurance services as a central part.

4. Empirical Analysis

This section illustrates the empirics collected through interviews with Big Four sustainability consultants as described in section 3.2. The empirics are analyzed through the suggested framework of framing institutions inspired by Lawrence and Suddaby (2006) and Perkmann and Spicer (2008). The section starts with a brief overview about what the empirics shows about sustainability consultants at Big Four firms, followed by the empirical analysis based on the theoretical framework structured in the following order: Political, Technical and Cultural Work.

4.1. Sustainability Consultants at Big Four

As a response to the sustainability related challenges that today's corporations face, Big Four companies have developed sustainability teams, designated to help clients with sustainability related challenges. An interviewee expresses that the sustainability field is becoming so broad and complex that there is limited room to be a generalist, rather people working with sustainability are moving towards becoming specialists. This statement partly explains why companies cannot have all specialists in house, but rather have to look for external providers to cope with sustainability challenges.

One of the Big Four firms, PwC Global express their sustainability services:

"PwC's Sustainability practice helps organizations plan, source, deliver, finance and measure the wider impact of products and services. We're helping to future-proof businesses by making them more resilient, agile and sustainable. (...) We provide guidance on a wide variety of issues, working with clients from the corporate, private equity and public sector. We're specialists in how organizations can spot the risks and harness the opportunities" (PwC, N.d).

KPMG Global describes its sustainability service portfolio:

"Our portfolio of services includes assurance of a wide range of disclosures including environmental and social performance, climate-related financial risks, carbon footprints and greenhouse gas inventories. We also offer a wide range of advisory services from renewable energy to human rights, sustainable finance, impact measurement and sustainable supply chains" (KPMG, N.d).

The interviewees of this study believe that there are two main reasons why companies choose Big Four companies instead of other smaller, specialized boutique firms to perform sustainability related advisory services. The first is the strong brands that are associated with legitimacy and premium quality. Although there have been several mergers and acquisitions in this industry and the constellation is not the same as when founded, the Big Four firms have been around for a long time and are associated with a robustness in society. However, Big Four are often more expensive than competitors, thus when price is the most important factor for a potential client, the client will most likely

go to a smaller firm. One interviewee expresses that if a client chose to go to another consultancy instead of Big Four because of the price, then they are not competing on the same market anyway, as Big Four is striving towards offering high quality services rather than cheap services.

The second reason as to why companies choose Big Four is that it is convenient for companies to get different external services from the same service provider. Even though it happens that corporations come to the Big Four specifically wanting sustainability services, it is common that clients are multi-service clients and use the same Big Four firm for several services. Furthermore, as Big Four firms provide services ranging from tax and financial assurance, to consulting, a client may be linked to the sustainability team through internal referencing when a need for sustainability services occurs.

Big Four's sustainability teams provide both assurance of sustainability reports as well as advisory relating to sustainability topics, and most employees work within both service areas. Although the focus of this thesis is on the advisory services, it is important to understand in which context these consultants operate and that they are knowledgeable within both areas. The consultants are updated on different reporting frameworks and know how sustainability activities will be audited. It may further be legitimizing for the advisory business that the Big Four sustainability consultants provide assurance services. However, the empirics shows that it can also be a challenge to take on both these roles simultaneously as advisory requires a more commercial and strategic mindset while assurance requires a more legal and regulatory mindset.

4.2. Political Work

Political work involves “*generating social support for a practice by recruiting relevant actors into coalitions and networks and establishing rules and regulations*” (Perkmann and Spicer, 2008).

4.2.1. Constraining

Constraining work involves the creating, formulating and attacking of standards, regulations, ways of working and barriers. It is important to note that constraining work can be both statutory requirements as well as un-regulated normative ways of doing things both within organizations and in the whole institution. This type of work can be performed on behalf of the interests of both the sustainability consultants themselves and other institutional actors. As constraining work includes several different aspects, it is important to first understand whose interest sustainability consultants serve, second how they engage in constraining work on a macro level, and third how they engage in constraining work on a micro level. All these three dimensions form the constraining work by Big Four sustainability consultants.

When evaluating the constraining work, it is first important to determine whose interest the Big Four sustainability consultants serve as this most likely affects what role the consultants take in constraining work. The empirics show evidence for sustainability consultants both working to generate profits, thus serving the interest of their company as well as working to create a long lasting impact on societal and environmental matters, thus serving the interest of a broader set of institutional actors. It is important to be aware that these two reasons do not have to stand in conflict with each other, however, the consultants express that there are situations in which they do not feel like they are creating any impact, but rather they are working only towards generating profits:

“I would say it leans more towards profits. Because it's still very corporate and you help a lot of large companies to grow or to do better. But at the same time, you also get to help a lot of really big clients who can actually make differences, see, and help them drive the kind of the change where you can actually see results (...) Sometimes I feel like, now we actually do something really cool. And we can actually help with change and drive something forward. And sometimes it just does not feel that way. Because in another type of project, which is more... it could be about compliance, or you're working with maybe a big polluter, and you are just making sure they are compliant.” - Senior Associate

It thus seems like it is dependent on the situation if the consultants are mainly working as agents to create an impact or if they are purely a resource to generate profits. The empirics also shows that the drive to make an impact differs widely between different consultants and seniority level; more senior employees tend to be less eager to create an impact than more junior employees, which seems to be due to the fact that more senior consultants have reflected more on and has doubts about how much impact they are able to make. Two consultants with different length of experience reflect on the matter:

“Personally, it is extremely important to make an impact. I always wanted to have a job or to do something where I can actually feel like it makes some kind of difference or at least contribute to something bigger.” - Junior Consultant

“We always need the business perspective, it has to be the highest priority, both personally and firm wise. Daily, we can discuss ‘Well, what is it in for us’, you know, and all these KPIs we need to follow on results and netting.” - Senior Consultant

Although junior and senior consultants may have had similar intentions for pursuing a career in sustainability, this thesis shows that senior employees are leaning more towards the profit dimension of sustainability and question how great impact consultants can actually have.

Secondly, it is important to examine how Big Four sustainability consultants perform constraining work on a micro level through the macro level through their involvement in FAR. This has direct implications for how other actors work with sustainability and thus the work shapes the institution. Perhaps the most apparent way by which the Big Four

sustainability consultants perform constraining work is through their contribution in FAR. A few consultants are members in FAR, in which the members discuss, interpret and analyze sustainability related disclosures, standards and frameworks. Although assurance is the main area of discussion and is out of scope of this thesis, the empirics shows that the interpretations discussed in FAR have implications for sustainability advisory services. A FAR member describes:

...”we work a lot in FAR to just make sure that we have kind of the same vision on everything, and also that everyone knows the latest stuff. Just this week, we had an email thread with ‘did you see this? It came from this organization; will this affect the way we do our assurance?’. Or ‘here's the latest draft of this regulation’. Or whatever. So, I think we have very good conversations in FAR, just to make sure that everyone knows the latest.” - Director

As FAR members are discussing and creating a common sense for certain regulations and rules, the members engage in constraining work. This thesis shows that the Big Four sustainability consultants are both affecting how FAR-participating firms are working with these matters and are formed by other FAR-participating firms.

Thirdly, there is a lot of evidence in the empirics on how the sustainability consultants perform constraining work through their services offered to clients. An apparent way that the consultants perform this type of work is with regards to whom they offer services, prices and availability. The interviews show that the firm makes a structured and formal risk analysis of each client before performing services, and if the client does not pass that test then it is excluded from potential clients. Further, an interviewee expresses that it has happened that the firm has ended a business relationship because a client was discriminating against the consultants or the firm. However, one interviewee mentions that they rarely turn down clients depending on industry or that the firm is working with sectors that are problematic from a sustainability perspective. Lastly, the price that the firm is setting for their services has an impact on which companies can afford sustainability services. These findings altogether strengthen that Big Four sustainability consultants are defining the institution of corporate sustainability through having certain standards, contracts and prices.

When having accepted a client, the sustainability consultants perform constraining work through their services and discussions with clients. One way by which the consultants engage in constraining work is when they are setting targets and aligning the positioning with regards to sustainability for clients. The sustainability consultants can help clients to set science-based targets and thus be a part of deciding what corporations should focus on which further affects the forming of the institution. Furthermore, the empirics shows that as the understanding and definition of sustainability differs among clients, the consultants shape their work in defining and framing sustainability. One interviewee expresses:

“...There’s still a lot of people who mix up sustainability with the environment, and there’s no real consensus in this area. The knowledge is quite low sometimes and there are a lot of opinions and not facts about the area as well. [...] Sometimes you really have to dig in from the beginning and start to explain from the start, what is ESG, and then take it to where you need to be and the details in reporting or whatever.” - Senior Manager

The consultants often have to create alignment with the client regarding aspects ranging from the general definition of sustainability, to what actions would be relevant for the client’s organization. The interviewees describe that at times when clients are not satisfied with the deliverance of a project, they might argue for another method or another scope for the project. A commonly used approach by the consultants is then to reestablish the aim of the project and return to the contract to explain what was agreed upon, and discuss that the result from the consultants’ point of view is in line with that. As there is still a lot of leeway in choosing how to report on sustainability issues, the consultants might have to adjust their approach to each unique project, but the basic structures and regulations they use are the same. Through using widely accepted frameworks and basing their work on validated and accepted knowledge, the consultants create barriers towards other methods and ideas to be established within the institution. Otherwise, the varying initiatives could affect the institution if an amount of actions sums up to an impactful level. The consultant’s actions of deterrence are therefore aimed at limiting the scope of the institution, maintaining its boundaries and creating barriers for other initiatives that could potentially affect the forming of the institution.

Another way of creating and maintaining barriers and rules at the client is through the internal audit services that the Big Four sustainability consultants provide. The internal audit function is essential for companies to ensure that risks are managed and any governing policies within the firm are upheld. The sustainability consultants provide several services with regards to internal audit, either by actually performing the internal audit, or by controlling or designing the internal audit function, but of course there are limits to their involvement in more than one of these areas connected to independence. The first step is always to go through the internal policies and processes of the firm to make sure these are compliant with legislation and standards. The next steps depend on the project, but often involve controlling how the policies are upheld in the organization. It could also include forming measurement systems and processes for managing sustainability related risks. An interviewee describes a project that the team is currently working on:

“We’re doing that now in the project that I’ve been discussing, implementing how they should work with sustainability risks and how to have a process for that. You cannot maybe see it if you wouldn’t be in the company. But that is to actually structure the way they work and how they report on it and also, again, educating them, going from a regulatory perspective and actually seeing a strategic perspective.” - Senior Associate

The methodology of the internal audit projects is thus quite standardized even if the exact actions taken vary. However, in all types of projects there is a report in the end that concludes the findings and recommendations regarding how well the client is managing the relevant risks. This thesis thus finds evidence of Big Four sustainability consultants engaging in constraining work through their internal audit related services. By designing or controlling the systems, sustainability consultants affect how companies control for sustainability, which forms the institution of corporate sustainability.

4.2.2. Enabling

Enabling work includes actions aimed at creating systems and rules that facilitate and support the institution (Lawrence & Suddaby, 2006). One type of enabling work that the interviewees seem to do, is having a way to stay on top of new developments within regulations and important aspects of the field. As the area is constantly producing new material, it is crucial for the consultants to keep up with the latest items, even if this is expressed as a constant struggle:

“But of course, it's a feeling of ‘Am I missing something?’. [...] And then you kind of reach out with all your octopus-arms in the network and in Sweden as well. Like, ‘have someone heard about this’ and it's always someone who knows something.” - Director

Even if it is not a very formal or organized way of covering the material, the team members manage to stay updated. The interviews show that the team both cooperates on covering the general basis of new regulations and developments, but also makes sure to be up to date on their individually most relevant topics. This leads to that the team has knowledge, at least on a consolidated level, about all the important factors of the field and are able to help their clients with comprehensive support in how to handle challenges regarding both reporting, control and strategy. Through the enabling work that facilitates and ensures their overall knowledge uptake, the institution can be formed even though the field constantly evolves with regulations, services and actors.

Another type of enabling work are the long-lasting systems that the consultants create for their clients. Through their advisory projects aimed at managing challenges in reporting, control or strategy helps the clients to implement systems that facilitate the sustainability work going forward. Examples of this work include the recommendations given in connection with sustainability assurance on what could be valuable to change or add in the following reports, as this is a recurring and automatic way for improving the reporting. Furthermore, in working with multi-service clients there is also a natural system of both following up on previous projects as well as offering more services. As one interviewee put it, it includes building measurement systems that the client can use by themselves over time:

“...setting up like a KPI library for the company; which KPIs do they have, which do they need to have for the whole company to be able to report on that, and then structuring whether that should be

like a build-yourself-system or if there's a system in place where you can measure and report on sustainability.” - Senior Associate

Through these different automatized processes, there are long-lasting features created by the consultants that will enable the moderation of the institution even when the consultants have finished the project and left the client's organization. By helping clients to practically interpret how to approach sustainability, the institution of corporate sustainability is formed.

4.3. Technical Work

Technical work involves designing frameworks that suggest, recommend or prescribe certain courses of action (Perkmann & Spicer, 2008).

4.3.1. Theorizing

One of the most apparent forms of institutional work in this study is theorizing, which is not very surprising considering that Perkmann and Spicer (2008) identified consultancies as the main actors that perform theorizing. Theorizing involves work aimed at crafting categorizations and definitions, making sense of information and interpreting information to operationalize it (Lawrence & Suddaby, 2006).

The interviews reveal that it can be a challenge for the sustainability consultants to contextualize regulations and standards considering their complexity and there may be room for different interpretations. The sustainability consultants theorize sustainability related theories, frameworks and standards and naturally interpret them based on both their own experiences and beliefs of what is important and the knowledge that they have. It is important to understand how the sustainability consultants stay updated and how they share information with each other, as this type of theorizing likely affects how they present information to clients or perform services. In turn, how clients have been presented with information from the consultants naturally affects how companies work with sustainability and manage sustainability challenges.

To perform technical work, institutional agents need a high level of analytical skills (Lawrence & Suddaby, 2008) and the way they analyze and make sense of situations and information is likely affected by their background, experiences and prior knowledge. Although the sustainability team's members perform both advisory and assurance services, the advisory services is a relatively new area that started to grow in revenue in 2018, and most consultants have a background within both financial- and sustainability assurance. This means that when performing advisory services, many consultants have in mind that some outcomes of the project will in a later stage be audited. One potential consequence of this could be that Big Four's sustainability consultants think and theorize

more inside- than outside the box, as they, in their thinking processes, have a habit of staying within the frames of standards and regulations.

The sustainability consultants receive information both through subscription to different authorities' websites, newspapers, conferences, networking and through expert- and focus groups that they are a part of. Sustainability consultants should be updated on EU Taxonomy, TCFD, Carbon Emission Trading, GRI and many more standards and regulations to be able to help clients with the challenges they are facing. Interviewees express that to stay updated and make sense of information is one of the greatest challenges as a sustainability consultant, as there is an information overload of sustainability related information. Interviewees express that it is impossible to know everything new about sustainability, but it is beneficial to be part of a Big Four company because there is always someone who knows at least a little bit about everything, if not locally then at least globally within the firm network. It is probable that companies face an even greater challenge to navigate in the information overload, thus the consultants play an important role in theorizing. Their role is also strengthened by the wide knowledge base that exists within the Big Four firm network, allowing the consultants to have a great impact across several different dimensions of sustainability.

Something that has changed in the team and is, according to the interviewees, believed to continue to change, is the shift towards becoming specialists instead of generalists. A reason for this is the increased complexity calling for specialized expert knowledge. As is already the case, it can be that a few team members are the only ones in Sweden with a specific expertise, thus their interpretation and understanding will greatly affect how companies handle related sustainability challenges. However, participants of this study have expressed that even though specialization is preferred, it is not always possible due to the availability of consultants. When a project is initiated, the firm has to use the resources available and an expert resource might not be available at that time. The consultants thus need to have basic knowledge across all topics covered by the services which contradicts the movement of sustainability consultants becoming more specialized.

Information discussed in different focus groups (e.g. FAR, global networks, internal groups) is shared to the rest of the Big Four sustainability team through meetings and emails, and it is likely affected by how the member of the focus- or specialist group interpreted it. The empirics shows that as it is mainly senior employees that are part of focus- and expert groups, it is the senior team members that affect what and how information is presented to a great extent. Furthermore, the junior employees put a lot of trust in the senior employees to theorize and share information and knowledge necessary for them to know. One junior interviewee expresses:

“I get my information through the senior people, and I assume that they get it from attending market and networking conferences, etc., etc. And a lot of it feels like it's just magic. Suddenly, someone just knows something, and I usually don't question that.” - Senior Associate

Even though the team members are not formally responsible to stay updated within a specific framework, field or regulation, interviewees express that it is logical to be the most updated within the areas that you work the most with. In this way, the team manages to stay updated and theorize sustainability related information through the micro level ways of working.

4.3.2. Educating

Although consultancies are not typically the main actor to educate in forming institutions (Perkmann & Spicer, 2008), this study finds several ways by which the Big Four sustainability consultants educate actors in the institution. The Big Four sustainability consultants provide education both in forms of workshops, reading material, etc. as well as in their communication with the clients. Education can be about everything from standards such as TCFD, EU Taxonomy, carbon emission trading, etc. to how to make sustainability matters business critical and how to make them permeate business activities. An interviewee expresses that it is actually a part of the role as a sustainability consultant to educate:

“Our role is, as a firm and as sustainability consultants, to inform and educate and also interpret the market to our clients. So, I guess that that is one of the roles that we have, to take what we know to the market” - Senior Manager

The degree to which sustainability consultants educate and thereby shape the sustainability work among clients tend to differ depending on how mature the company is with regards to sustainability. One part of consulting is to provide knowledge that the clients do not have, but the interviewees described a knowledge gap wider than that, referring to that clients do not always understand the complexity of sustainability matters. When the sustainability consultants help clients that are in the beginning of developing a sustainability profile and alignment, the consultants have a great effect on how the client formulates and works with sustainability. One reason for this is the mindset of jobs to be done, a strategic concept used by Big Four firms to express that consultants should perform services that clients need, not necessarily services that the client initially asked for or services the team already has structured processes for how to conduct. Through this, the consultants make sure to solve the issues that the clients need to manage to move forward. One interviewee expresses:

“The mindset of a consultant is to always find problems” - Senior Associate

The consultants are thus suggesting what the client should focus on and what is most essential to become more sustainability aligned. It thus seems that the consultants are educating these companies in how to start or continue working with sustainability.

Furthermore, the Big Four sustainability consultants actually perform educational work for clients unintentionally and without payment. In procurements and in formal- and

informal- client meetings, the consultants have to explain how they have planned to conduct a project. These kinds of conversations are not binding and the client can do whatever it wants with that information. It does happen that the client itself proceeds to solve a problem the way the Big Four firm presented it, or hires another consultancy firm to perform the exact same task, potentially at a cheaper price. The empirics shows that there are thus more companies and consultancies using the Big Four way to solve a problem than only Big Four firms, as the firms to some extent spread their solutions in discussions and procurements. Even though the consultants believe that it is a part of their role to educate, the firms are still for profit and need to sell their services. The members of the studied sustainability team express that they are facing a challenge of sharing too much information with the client. The team has taken several measures to limit this unintentional education, nuancing the picture and limiting the extent to which the Big Four sustainability consultants educate the institution:

“...And then we talked about this during one of our team meetings (...) keep your client meetings to half an hour, because then you have enough time to provide your knowledge but not give them everything. And if they want more, then you can start to charge, because then you are providing services. Of course, it does happen that clients have been taking the whole thing that we provided and then went to our competitor and said, ‘Hey, we want to do this. Can you provide us with all the different steps?’” - Associate

This thesis thus finds that the Big Four sustainability consultants, through their educational work, have a great impact in forming the institution, greater than just through the actual work that they perform. However, this work is limited through the measures taken to minimize unintentional education.

4.3.3. Mimicry

Mimicry is a form of institutional work in which structures of the new institution are created based on the structures of old institutions (Perkmann & Spicer, 2008). The empirics of this study shows that the Big Four sustainability consultants are using a lot of mimicry to form the institution of corporate sustainability.

To understand how the sustainability consultants use mimicry, it is important to understand their professional and educational background. A majority of the team members have an educational background within business administration and/or a professional background within financial assurance, most commonly within a Big Four firm. This means that Big Four sustainability consultants working with advisory have knowledge within accounting, management, finance and marketing. It is prominent to believe that this forms their ways of thinking and affects how and what kind of solutions they provide to corporations. An interviewee expresses that one of the main challenges as a sustainability consultant is to show how sustainability is important for each part of an organization, and it is possible that this mindset is colored by the consultant's prior

experiences and knowledge in business administration. This study thus shows that through the institutional work of sustainability consultants, the institution is formed with logics arising from business administration.

Although the most common background among the team members is business administration, the team is quite diverse with several different professional and educational backgrounds. A few team members are engineers, within either a sustainability related field or a different field, however often related to sustainability in some way. The knowledge and ways of working in the engineering field is likely to affect the way the sustainability consultants with that background work, thus the institution is also partly formed based on that field. Thus this thesis finds that as sustainability is becoming broader and covering more aspects, the expertise and background of the team is getting more diverse and Big Four sustainability consultants are influenced by several other institutions in their institutional work towards corporate sustainability.

4.3.4. Embedding and Routinizing

Embedding and routinizing, as a form of institutional work in forming institutions, is a form of technical work as it is work aimed to maintain patterns and characteristics of the institution (Lawrence & Suddaby, 2006).

The studied sustainability team has grown quite fast in number of members in recent years, and recruiting has become a way to maintain characteristics of the institution. Although interest and personal drive to make a difference is an important factor, senior members of the team express that education is a prerequisite and still most important when recruiting, meaning that all members of the team have at least three years of post-secondary education. Furthermore, all the consultants have also taken similar external and internal trainings and educations during their time in service. This thesis thus finds that there is a lot of embedding and routinizing in the recruitment process and trainings, in turn affecting the sustainability consultants work towards clients and the institution.

Although it is mandatory to finish some trainings, several interviewees express that they mainly learn by doing. It could be that the consultants actually learn by themselves and figure out how to do things, but it can also be that the senior colleagues informally transfer the working ways without the junior consultants realizing that this is part of the teams' internally embedded routine of educating new recruits. This would imply that the internal learning is affected by senior employees, not the least because they are, many times, project leaders and delegate and divide the work. This thesis thus finds that what the interviewees express as learning by doing, is an example of institutional work in the form of embedding and routinizing as it is a set and routinized system for how employees learn and develop.

To evaluate how the Big Four's sustainability consultants use embedding and routinizing to perform institutional work, it is important to understand the practices they use in their

daily work. It seems that the tools, processes and techniques are very standardized for some projects, while almost completely unformalized for others. For example, when conducting a materiality analysis the team has a quite strict template that they use which is based on the GRI framework. The GRI framework does not provide a concrete way to conduct the analysis, rather the Big Four firm has, based on the framework, formed its own way to do it and has thus engaged in theorizing. Furthermore, the team has handbooks for how to conduct certain types of projects and several interviewees have done individual handbooks for themselves to take advantage of prior projects. The empirics reveals that as several employees have worked within other departments of the same firm, they often use templates and handbooks that they used in their prior position if the projects are similar. One interviewee expresses:

“I probably am a bit brainwashed as well. Because I mean, at some point, I probably forget how you can do things differently than we do here. You get used to how we do it here, and how we solve problems, and what type of projects we do, and what type of issues we can handle.” - Senior Associate’

As the quote suggests, interviewees of this study express that they have been fostered into the Big Four way of working, conducting projects, etc. and are thus unconsciously doing things the same way as other employees. The embedding of the processes of the Big Four firm simplifies the work of the consultants, but it might lead to their thinking being constrained.

4.4. Cultural Work

Cultural work includes institutional work aimed at framing practices to make them available to broader audiences (Perkmann & Spicer, 2008).

4.4.1. Constructing Identities

Institutional work in the form of constructing identities defines how actors relate to the field or fields they are within (Perkmann & Spicer, 2008), and has been associated with the development of professions (Lawrence & Suddaby, 2006). The creation of the identity can be affected by actors both inside and outside of the professional group, and the importance of the collaborative effect of many smaller actions has been recognized (Lawrence & Suddaby, 2006). The development of the sustainability consultant profession has resulted in some common traits illustrated among the team members through the interviews. This section will illustrate how the traits promoted by the sustainability consultants shape the identity of institutional actors who aim to be within the institution of corporate sustainability.

Firstly, the sustainability consultants of this study all have similar interests for the topic of sustainability. Their strong engagement in sustainability issues often comes from childhood experiences and memories involving nature and the ocean, leading to caring

deeply for issues related to the environment. Similarly, wanting to create justice for parts of society and the environment that have no voice and are incapable of protecting themselves has driven them towards the field. One interviewee reflects on their most common characteristic:

“...the most common thing that we all have is the interests of the questions that we are working with. We need to have that sort of drive and the interest for sustainability in order to do a good and honest job I would say. Passion is the best word, I think.” - Senior Associate

However, although all the consultants are united by their interest in the field, the empirics shows that the consultants have different reasons for why they are working with sustainability. This thesis finds that the junior consultants have chosen to pursue a career within sustainability because they want to achieve a change in the world, while the more senior consultants seem to be more concerned with generating money for the company, than emphasizing the dimension of saving the world. The senior consultants reflect on their impact and claim that their possibility to change the direction of sustainable development is limited:

“Now I'm soon getting too old to realize that I can't change the whole world anymore, but that was the drive I think from the very beginning when you're a 15 year old, teenager that wants to understand the world and do something about it. Now I'm here.” - Senior Consultant

Furthermore, the senior consultants express a bigger drive to “*feed their families*”. However, it is important to note that this finding does not mean that the senior consultants do not care about sustainability, rather that other aspects have taken over the main intention for working with these matters. One might believe that this should create a cultural tension within the team, but the empirics of this study shows that the team members unite through their common interests and not through their intention for offering these services.

A second common characteristic of the sustainability consultants is their attraction to the fields' challenging complexity. The institution of sustainability has developed but also evolved from many parts of society and business, and it calls for expertise that is broad and detailed simultaneously. As projects grow bigger and the need for professionals willing to become multi-specialists grow, being attracted to the complexity of the field and being eager to tackle new challenges becomes a key trait of sustainability workers. Through the sustainability consultants' work of using cross-expertise professionals to a larger extent, the pursuit of complexity becomes an identity trait of sustainability professionals, or at least, actors within sustainability should not be scared of the complexity. As the institution of corporate sustainability connects many fields and institutions, it is crucial that complex work is feasible to form the institution. The continuous effort from the sustainability consultants and their work to reinforce and re-adjust their skills is a key component in forming the institution as the field evolves. One interviewee describes that a key role of sustainability professionals is to be on top of

upcoming strategic challenges, in this particular example regarding the client's business model, and to use their position as sustainability experts to push for that changes are needed:

“...the [financial] auditor asked me to be a bit more quiet and not scream out that their business model is bad in the future. I'm not able to balance that. I will continue to scream. [...] I guess you can be kind of an alarmist consultant, and that's okay. [...] As a sustainability consultant you need to be further aware of risks that are coming, and you need to be on the edge. You're not interesting if you're only talking about [something] that was a risk for that specific company 10 years ago or so. You need to be on the new issues all the time.” - Director

A third common trait aspires from that in addition to managing their own knowledge level, the consultants also need to manage any knowledge gaps towards the clients as well. There are examples of this happening both in the proposal phase of the projects, and when the results are not in line with the clients' expectations. It often comes back to a combination of the client's lack of knowledge and the expectation of the consultants to know everything and to be much more efficient than the client's own employees. The consultants describe that in these situations they need to be professional, as with all positions within the Big Four firm. They make an effort to communicate clearly and respectfully, try to reason with the client, as well as showing their integrity and discretion which is associated with Big Four professionals. Being an expert also helps in building a good relationship as the consultant can use the terminology of the industry and in this way illustrate their understanding of the clients' business. However, the educational role is not obvious as one interviewee reflects:

“Our goal is to get more people to understand sustainability. (...) Will my profession exist in 15 years? I hope so. But on the other hand, maybe I've succeeded with my goal and to get people to understand sustainability. So on the other hand, I'm pretty happy if I'm not having any specific sustainability consultant etiquette on me anymore.” - Director

Taking on a professional and educating role, even though it might not be seen as part of their job description, promotes the traits of being eager to spread the knowledge and skills of the corporate sustainability field. Even if this means that in the end, the consultants are not needed as specific experts, they engage in the educational aspects as this is the main action in order to spread the knowledge they have. In forming the institution, these are important components as the sustainability workers need to continuously balance their roles to be able to do work in a constantly evolving area to form the institution.

A fourth common trait among the sustainability consultants is their rational and business-oriented approach to sustainability services. All team members hold advanced educational degrees and are highly skilled in their areas of expertise. This allows them to take different roles in the projects, such as expert, member or manager, and some hold such unique knowledge and experience that they are the foremost experts in Sweden in their respective fields. Promoting a scientific way of working, rather than solely a

passionate way, shapes the sustainability professional's identity further as being well-educated, rational and cooperative. This indirectly excludes other traits such as emotional, rebellious and individualistic. Through these identity traits, the institution of corporate sustainability is formed to become more scientific and economic, shaping the field to be more aligned with the business world and business professionals. As one interviewee expresses:

"We always come from a business perspective and not a moral perspective. We should still have integrity and feel that we're doing something that's actually... I mean, that's part of the purpose of our firm, to actually contribute to a better society. But we should always have that [business perspective] in the back of our mind." - Senior Associate

The understanding of the business perspective is clear and crucial. Even though the consultants, as many other actors who value sustainability, have a passionate side, they realize that their actions need to be based on business-oriented values as well. One interviewee described that early on in the career, it was apparent that the business world is missing out on value and opportunities because they have not yet integrated the sustainability aspects into their business. Another interviewee explained that an essential reason for joining the Big Four firm was the opportunity to actually come close to clients who want to work with sustainability issues, and have the possibility to make an impact. Seeing the multiple ways organizations are affected by sustainability issues and further being able to see the business opportunities available has become part of the work the consultants do, and as such, the aim to realize the business potential has become a core reason for the actions of a sustainability worker.

4.4.2. Constructing Associations

Institutional work in the form of constructing associations includes the actions that construct normative associations and networks to form the understanding and culture of the institution. In this type of work, this thesis includes the work that changes the interorganizational connections create the basis for the new institution, something that often happens alongside pre-existing institutional activities and structures (Lawrence & Suddaby, 2006). Compared to many other professionals within the Big Four organization, the sustainability team is composed of professionals with very varying educational and professional backgrounds. Their diversity becomes their most important strength as a wide range of expertise is needed to tackle and deliver their projects:

"Can you say that the common characteristic is that we are different? That is sort of a philosophical answer to it, I would say. Because we need to have these kinds of differences, because we need certain expert knowledge within different kinds of subjects which make us able to deliver the results that we are there for. So we need to put in this knowledge from different parts in order to combine them to have a great deliverance." - Senior Associate

The team also tries to mirror what composition the clients' team have, and similarly includes engineers, financial experts, economists, and business experts. The consultants need to spend a lot of time and resources to understand the business of the client, and a large part of that includes meeting many people in different parts of the clients' organizations. The range of issues that needs to be covered from not only the clients but also the clients' stakeholder perspective, calls for the consultants to have a wide knowledge base creating a need for diversity in the team. Further, as projects become more integrated into the whole strategy of clients' businesses rather than side projects, the projects including sustainability grows and becomes even more complex. The collaboration with other teams within the Big Four firm also increases as the projects calls for more cross-departmental cooperation than before:

“And that's due to the fact that I think our clients have started to see a much broader picture of what sustainability actually is. It's about total mind change, total strategy change, total... everything needs to change from strategy down to transformation down to reporting. And finally, we are there, we are not only reporting. Finally, we are in strategy. Finally, we are in transformation. And in reporting. We are in all three boxes.” - Director

It is thus evident that the value of having a diverse team is entering the whole field as sustainability is now affecting several areas of the clients' business to a larger extent than before. This leads to professionals from different fields being needed even though they are not primarily part of the corporate sustainability institution. Through the work of constructing associations, corporate sustainability allows other institutions to be combined under its umbrella (Lawrence & Suddaby, 2006). As such, several institutions are able to come together as they have a common reason which legitimizes their cross-field cooperation. As one interviewee reflects, the sustainability consultants are not the only one's working with sustainability:

“Many ask, for example, how many sustainability consultants do you have, and the answer to that is that in the sustainability department we are [a number of] people. But in sustainability work or sustainability-driven work, there are many more consultants. This is what drives transformation and normal consulting services. It is also sometimes what drives deals and inorganic growth or spin-offs. So then it is driven by sustainability issues, but it is not sustainability consultants”. - Director

As the quote illustrates, the core of consultancy work is driven by new innovations and demands from customers, who in turn are trying to meet demands from various stakeholders. Through constructing associations across fields and organizations, the sustainability consultants connect areas that need to align in order for the institution of corporate sustainability to expand and form.

5. Discussion

This thesis finds that sustainability consultants act as the secret architects of the institution of corporate sustainability. This section will discuss the implications of three aspects of their effect on the field. Firstly, the implications of who shapes the foundational understanding and innovational path of the field is discussed. Secondly, this is followed by a discussion on the growing importance of cross-expertise educators and specialists. Lastly, the contextual considerations should be reflected upon.

5.1. Shaping the Innovational Path

Windell (2006) argues that since corporations lack knowledge of the sustainability field, sustainability consultants are innovating the industry through their services. This thesis finds that through transferring their own knowledge, interpretations and opinions, sustainability consultants create an understanding for what corporate sustainability is and shapes how companies interpret sustainability work. As such, consultants' services directly innovate and affect the field. Furthermore, consultants have been argued to greatly impact what methods are used for risk management (Subramaniam et al., 2011) and many firms report above the minimum requirements (KPMG, 2017), suggesting that consultants are influential players in shaping the innovative path of corporate sustainability.

However, the amount of sustainability related regulations and standards (Mooij, 2018) makes it difficult for sustainability consultants to know everything about every standard. Following this, consultants' activities that shape the field might be based on a limited amount of knowledge. In managing the challenge of simultaneously coping with their own knowledge level as well as handling their clients demands for support services, the consultants seem to, among other strategies, use organizational hypocrisy and facades, as defined by Cho et al (2015). They carefully maneuver the different stakeholder demands they meet to give themselves time to adjust their skills and be able to deliver on their projects. This seems like a reasonable response, as the field is developing a vast amount of material quickly. However, there is a risk that the intended purpose is lost or changed as material is interpreted and communicated further by consultants. Regulators should consider the implications of not even the most specialized and knowledgeable professionals being able to completely comprehend the regulations and standards of the area. This seems to illustrate how sustainability consultants have come to have such a central role in forming the institution of corporate sustainability

For a fashion to become long-lasting, Windell (2006) describes that there is a need for standardization and theorization. As the sustainability consultants of this study all present the wish to change the world permanently, there is reason to believe that the consultants would be generously sharing their knowledge with all actors. However, this thesis finds,

similarly to what both Windell (2006) and Skouloudis and Evangelinos (2014) finds, that there is a limited will among consultants to educate without proper compensation. This thesis adds a new perspective to the findings of Windell (2006) and claims that the reason why consultants are hesitant to share knowledge is not mainly because they want to continue to stay relevant, rather that they are feeling a pressure from the firm and want to make money.

Even though the consultants value the educational aspects of their consultancy work, they are struggling with the contradiction of wanting to create impact but also having to be profitable. In balancing this, the consultants become hesitant as they need to find the correct level of education to both be profitable but also spread enough knowledge to encourage the demand of corporations wanting to engage in sustainability issues. The consultant's hesitation can be seen in the light of the findings of Sahlin-Andersson (2006) who claims that the market is not only demand driven but also supply driven. As the findings show that consultants are constantly innovating the industry, they should not need to be so hesitant in sharing their knowledge, as they will continue to create new services attracting a demand. Furthermore, it could potentially be that through sharing more knowledge than they are doing today, consultants could gain more legitimacy and thereby increase their impact and demand for their services.

Skouloudis and Evangelinos (2014), who admittedly might be affected by their specific crisis context, only find the profit aim of consultants within their study. According to the results of this study, there is no such unitary aim that all consultants in a certain context emphasize, but rather it seems to be linked to specific consultants, in line with the findings of Windell (2006). This thesis adds to the field and claims that all consultants face the profit versus impact paradox, but how they manage this tension seems to depend on their seniority level. Both types of consultants manage this through a hybrid identity as suggested by Ghadiri et. al. (2015), but tend to lean more towards one side or the other. The junior interviewees show passion and drive to change the world, while the senior employees seem to have been disappointed throughout their career when they have realized that their possibility to make an actual impact is limited, and therefore emphasize the profit dimension to a greater extent.

One explanation for this could be their different experiences and years in the industry, but it can also be a result of the time in which the consultants have grown up. Junior consultants have most likely had a greater emphasis on sustainability throughout their life, not the least in their education, potentially affecting their intentions for pursuing a career within sustainability. This is not to say that senior consultants do not care about the world savior dimension of their work. This can be seen through the hybrid identity defined by Ghadiri et. al. (2015), which the authors explain as consultants' action of both embracing and distancing for the different values simultaneously. The results of this thesis suggest that senior consultants have more of a hybrid identity, while junior consultants have mainly one interest in focus: to change the world.

Consultants assumably also transfer the hybrid identity onto their clients as well as the profession, and further to the institution of corporate sustainability. This is in line with the development that has been seen in the field, where value-creation through sustainability work has become synonymous with creating both monetary and societal or environmental value, or at least a lack of negative contribution. Overall, this implies and confirms that sustainability is a wide issue that is important to consider as an overarching institutional phenomenon as it is both part of consultants' day-to-day actions and a long-term subject in the development of the field.

Consultants are not only facing a challenge in balancing the money maker versus world savior identity, but also the paradox of being hired by one company and working for another company. The struggle of balancing the educational role could be explained with the concept of consultant anxiety theory (Czarniawska & Mazza, 2003), which describes consultants' conflict of continuously and simultaneously both solving problems and identifying new issues that they can offer solutions to. This thesis finds that sustainability consultants do in fact struggle with simultaneously offering solutions and improving their reputation as experts. Further, it seems that the context of sustainability work complicates this anxiety even more. Parallel to wanting to stay relevant in the sustainability field, consultants also steer the business world towards fully integrating sustainability in their core strategies. This means that if consultants spread their knowledge well, at some point there will be no need for sustainability consultants. However, the field is continuously becoming more complex and therefore the consultancy services cannot yet be standardized

5.2. The Growing Power of Experts

Windell's (2006) claims about CSR being a "*fluffy, undefined area*" seem to still be relevant as this thesis shows that Big Four sustainability consultants must interpret and form information and little is coherently regulated, apart from a few minor statutory requirements. Sahlin-Andersson (2006) argues that in the absence of states taking a greater responsibility, other actors have taken on the role to form the industry. Malsch (2013) finds similar results and claims that the experts of bodies such as the Big Four firms have extensive influence over practice and regulations. Confirming what Sahlin-Andersson (2006) and Windell (2006) claimed 15 years ago, this thesis interestingly finds that consultants are still in a position where they have a strong influence in forming the industry. It thus seems that the impact of Big Four sustainability consultants have been present for a long time, strengthening the width and scope of their impact.

If the need for sustainability consultants would decrease however, Big Four sustainability consultants have a golden position of being experts in two practices: advisory and assurance. Big Four consultants could focus more on the assurance services in the case of a decreased demand for assurance services and would thereby continue to affect the

institution, but from the angle of another expert group. It thus seems that Big Four sustainability consultants are not only affecting the institution now, they are also in a position in which they will most likely affect the institution in the long run independently on how the market for these services develops.

Sahlin-Andersson (2006) and Malsch (2013) both reflect on the effects of the field of corporate sustainability being mainly driven by non-state actors. As the Big Four consultants studied are experts in not one but two areas, their influence is probably more extensive than this thesis shows. This thesis shows that Big Four consultants have a great impact on how companies practically work with sustainability as well as some impact on the regulatory system. Even if this study mainly focuses on the advisory services, the consultants have a great impact through their assurance services and involvement in FAR and other networks. As Big Four sustainability consultants are experts within more than one area, it is prominent to believe that their impact on the institution of corporate sustainability is even broader than this thesis shows.

Although this thesis assumes, like several other scholars, that institutional agents are actually capable of forming the institution, the potential impacts of the embedded agency paradox should be reflected upon. As defined by Holm (1995) and more deeply investigated and refined by Battilana & D'Aunno (2009), the paradox highlights the consultants' part in affecting the institution of corporate sustainability regarding to what extent consultants are affected by the institution that they are forming, and how that affects their forming capabilities and capacity. The empirics show that the consultants are theorizing knowledge and information based on their prior knowledge and education from other fields but also from the institution itself. They are thus both forming their own identities as sustainability consultants, and forming the identities of professionals in the field. Even though their institutional work might be influenced by them being part of the institution, this thesis clearly finds that they are able to form the institution nonetheless.

The question is how prominent the paradox is in the case of Big Four sustainability consultants. On the one hand, some of Big Four sustainability consultants have an educational and/or professional background within sustainability. A few consultants have worked in the field for many years, and it is reasonable to believe that their worldview has been affected by the industry. These statements could result in Big Four sustainability consultants being limited in their capability to form the institution. However, on the other hand, as the consultants come from a diversity of backgrounds, they are also formed by previous institutions that they have been part of and therefore have experience from areas outside of corporate sustainability as well. Additionally, sustainability consultants are not working in house with companies' sustainability work, but are outsiders allowed to make short visits into the institutions of their clients' areas. This would decrease the effect of the paradox issue on the consultants' relationship to corporate sustainability work.

5.3. Contextual Considerations

Skouloudis and Evangelinos (2014) highlight the importance of evaluating studies of sustainability consultants and institutional work in a contextual manner, examining both the characteristics of the nation, such as culture and religion, and the economic situation. This thesis finds that sustainability consultants are aiming both at generating profits as well as saving the world, which contradicts the findings of Skouloudis and Evangelinos (2014) who find a stronger emphasis on the profit dimension among CSR consultants. The findings of this study are more in line with those of Windell (2006) in the way that the paradox is handled differently by different individual consultants, which is not very surprising considering that those studies are also conducted in a Swedish context.

Furthermore, similar to Skouloudis and Evangelinos (2014) who conducted their study during the financial debt crisis in Greece, this study is conducted during the Covid-19 pandemic. Although both studies were conducted during times of crisis, the results of this study differ from those of Skouloudis and Evangelinos (2014) regarding the profit seeking and world savior dimension. One potential explanation for this is that Swedish economy has not been hit as hard as the Greek economy during the debt crisis. Therefore, individuals and corporations still have the possibility to emphasize the world savior dimension of CSR. Another potential explanation might be that the field of sustainability has evolved a lot since 2014 and media and governments are emphasizing the issues to a greater extent, thus sustainability has been attributed to an even more important role. The paradox might have been more conflicting previously, while in today's business society making money and saving the world are converging interests.

6. Conclusion

Corporate sustainability has evolved at a high pace in recent years with several new standards and frameworks becoming unregulated norms within the business world. Although several scholars have examined how different actors affect this development, limited research has been done to investigate the role of sustainability consultants. Further, due to the extensive and quick changes the sustainability field has seen over the last years, the research that has been done is quickly becoming unsatisfactory in describing the current situation (e.g. Windell (2006), Sahlin-Andersson (2006) and Malsch (2013), calling for more current research. Furthermore, studies show contradicting results of how consultants form corporations sustainability work (e.g. Skouloudis and Evangelinos (2014)). It is important for both scholars and practitioners to understand who shapes corporations' sustainability work as sustainability is such an urgent matter. This empirical research addresses the research gap by examining the research question: *"How does the work of Big Four sustainability consultants form corporations' sustainability work?"* By analyzing the results from interviews with Big Four sustainability consultants through the lens of institutional work theory, this thesis contributes to the literature on Big Four firms, sustainability consultants and institutional work in three main ways.

Firstly, this thesis contributes to the theory of institutional work and provides a new framework for analyzing institutions that are in both the habitualization phase (in which institutional agents create the institution) and the objectification phase (in which institutional agents maintain the institution) and has not yet been covered by scholars: *Forming institutions*. There is evidence for the institution of corporate sustainability having characteristics in both phases with certain characteristics being in the creating phase such as new standards and science about what is sustainable or not, while other characteristics are clearly in the maintaining phase such as assurance and sustainability reporting. Institutional agents are thus performing institutional work to both create and maintain institutions. If only one type of institutional work is examined, scholars face the risk of losing out on essential work done to form the institution. Building on the frameworks by Lawrence and Suddaby (2006) and Perkmann and Spicer (2008), this thesis presents a new way for analyzing institutions, having the potential to generate interesting insights of the institutional work towards other institutions as well. As there is evidence for the institution of corporate sustainability having characteristics in both phases, it is prominent to believe that other institutions might also be in the forming phase. Therefore, the contribution of this thesis presents an interesting tool for researchers in several other fields.

Secondly, this thesis adds to prior literature in the field of corporate sustainability and shows how Big Four sustainability consultants affect the institution of corporate sustainability through their political-, technical- and cultural work. Formed by their

education, beliefs and identities, consultants interpret, alter and affect the practices, tools and rules and cultures in the industry. Big Four sustainability consultants have the greatest impact in their technical work, which is in line with that Perkmann and Spicer (2008) identify consultancies to be main drivers in some subcategories to technical work. Technical work is the most apparent form of forming the institution, and this thesis finds that Big Four consultants both theorize and make sense of complex information, standards and regulations and educate the industry, thus forming a general understanding. This thesis also finds that the diverse backgrounds and education in the team results in that knowledge and processes from other institutions and professional areas are shaping the institution of corporate sustainability.

However, more surprising is that the consultants also perform cultural and political work. The empirical analysis shows that the Big Four sustainability consultants perform political work through their participation in networks and organizations, as well as through their involvement in defining and framing the industry. Furthermore, the consultants' involvement in internal audits and assurance assigns the consultants a role of controlling compliance. The Big Four consultants also engage in cultural work by shaping the identity of sustainability actors. A common characteristic among the consultants that permeates their work and thus forms clients' identities is found to be the delicate balancing between profit seeking and world saving aims. Furthermore, these different identities of the consultants have implications for which choices corporations make in conjunction with the consultants. This thesis thus adds to the studies of Windell (2006) and Sahlin-Andersson (2006) and shows that consultancies are still, 15 years after the publication of their work, affecting the institution and to an even greater extent than the previous studies find.

Thirdly, this thesis finds that all sustainability consultants use the hybrid identity to manage the paradox of being both money makers and world saviors, but they are leaning more towards one dimension depending on their seniority level. How consultants make sense of their role and their identity has implications for on what basis they make decisions, interpret information and guide clients, and is thus an important aspect of how they form the institution. Although all consultants balance this existential challenge, the senior consultants tend to lean more towards the profit dimension while the junior consultants tend to lean more towards the world saving dimension, adding to the findings of Ghadiri et. al.(2015) who first described this hybridity but not how different individuals balance it. This finding also adds to the findings of Windell (2006), who argues that consultants can identify with more than one dimension but have only one core motive for engaging in sustainability services. According to the results of this thesis, consultants can pursue more than one reason for engaging in the industry. These findings also contradict those of Skouloudis and Evangelinos (2014), who only find the profit aim within their study. As this study shows that sustainability consultants are impacted by their own beliefs and identities in their political, technical and cultural work, it is crucial

to understand that consultants have different scales on hybridity, as this affects consultants' work and therethrough corporations' sustainability work.

This thesis not only presents three contributions to the research field, but also highlights a few interesting avenues for further research. Although this thesis finds several ways by which Big Four sustainability consultants affect how companies work with sustainability, it only covers the consultants' perspectives, experiences and opinions. An avenue for future research would be to conduct a similar study from the perspective of corporations. How do they perceive consultants to affect how they work with sustainability? Is there any specific area of corporate sustainability in which Big Four consultants have a strong impact? Furthermore, it would be interesting to see how other actors within corporate sustainability form the institution, thus a similar study on boutique firms, management consultancies, NGOs, etc. could contribute to this field. By combining the findings of this study with perspectives of corporations and other actors forming corporate sustainability, even deeper insights into how the institution is shaped could be reached.

Lastly, the consultants interviewed in this study all work for the same Big Four firm. Although it is prominent to believe that the sustainability teams at all Big Four companies are similar in service offerings, educational background, organizational context, etc. culture and beliefs might differ between the firms as that is shaped by the people in the team. It would thus be interesting to conduct a multi case study of more than one Big Four firm, to see how and if so these firms form the institution in different ways.

7. Appendix: Interview Guide Overview

Although the questions were altered during the time of this project, this interview guide gives an overview of what subjects were covered in the interviews. Not all subjects were covered in all interviews, but this guide served as a tool to create semi-structured interviews.

Background

- Personal, educational and professional background
- Reason pursuing a career in sustainability consulting

Sustainability Consulting

- Thoughts about the profession of sustainability consulting
- The development of the role
- The most important current challenges

Team

- The effect of the teams diverse educational and professional backgrounds
- Commonalities between the consultants
- The recruitment and training of new team members

Knowledge

- Methods for staying up to date on developments of the sustainability field
- The most important challenges of being in a field that changes constantly
- Involvement in standard setting and creation of regulations

Clients

- Client relationships
- Consultants' role towards the client
- The general process of projects including standardization of practice and tools
- How to find the appropriate level of sustainability engagement for and with the client

Purpose vs. Profits

- The challenge of being in a purpose-driven field working for a for-profit company
- Perceived impact of their work

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