WITH GREAT POWER COMES GREAT (CORPORATE SOCIAL) RESPONSIBILITY

A QUALITATIVE STUDY ON WHAT DRIVES CSR INITIATIVES IN LARGE SWEDISH HISTORICALLY UNSUSTAINABLE INDUSTRIES

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Title: With Great Power Comes Great (Corporate Social) Responsibility

Abstract:

The interest in corporate social responsibility (CSR) has boomed over the past decades, and is still increasing in terms of relevance for businesses. CSR is a broad concept containing many possibilities of impact, and different companies as well as industries engage in it in different ways. This study investigates how large Swedish male dominated, historically unsustainable companies choose what CSR initiatives to engage in, how they are understood, and most importantly, why. This is done by following the Gioia methodology and collecting data from semi-structured interviews with individuals from top management in charge of sustainability initiatives. The data is then analyzed using two intertwined theories; System Justification Theory and Institutional Logics. Our findings show that top management mainly follow the market logic, and choose initiatives that benefit profitability and stock price. Concurrently, the initiatives are designed and chosen with the consequences being that the status quo of the companies are preserved - namely that of a company with necessarily unsustainable core operations. We argue that these findings benefit future regulation and incentivisation of CSR, as it brings greater understanding into the prioritization and the decision making process of large Swedish male dominated companies. Further, it gives implications into how to package initiatives in order to avoid resistance, while suggesting topics for future studies on connected areas.

Title: With Great Power Comes Great (Corporate Social) Responsibility

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1. Introduction

1.1 Background

1.1.1 Companies and Sustainability

Over the past decade, companies' engagement in sustainability has increased, clearly visible in marketing and the surge of sustainability reports. There is considerable support for this increased concern for sustainability and CSR. First of all, consumers are highly concerned with the CSR work of businesses. A report made by the Environmental Defense Fund (2019) states that a large majority of leaders say that they feel pressured to prioritize sustainability from consumers, investors, employees and regulators. All these actors are said to hold them accountable for their environmental impact. Also, several studies show that companies that thoroughly engage in sustainable operations tend to outperform other companies, and in a majority of the cases see an increase in stock price (Clark et al., 2015, Eccles et al., 2012). Further, a study made by MIT Sloan Management Review and The Boston Consulting Group (BCG) in 2016 shows that investors are deeply concerned with sustainability and that more than 70% of investors see it as essential to their investment decisions. This interest is said to be increasing still (Unruh et al., 2016).

However, the same study by MIT Sloan Management Review and BCG highlights that managers perceive investors to value sustainability lower than what is the case. Moreover, the study explains that few companies have a sustainability strategy, even though it is seen as highly effective (Unruh et al., 2016). This opens up for several questions. If leaders do not think that investors care to a great extent, then why do the companies still engage in sustainability? And why do they choose the specific sustainability projects that they do? In order to uncover what drives the sustainability decisions of the companies, people in top management positions - mainly people responsible for sustainability in different ways - will be interviewed regarding their view on sustainability and the CSR initiatives of their companies, which they are to varying degrees responsible for.

1.1.2 Male Dominated Industries

It is clear that people are becoming increasingly concerned about sustainability. However, how people define sustainability, and to what extent they value it, varies. For example, much research provides support for the case of women caring more about sustainability than men. Research has shown that women are more engaged in sustainability than their male counterparts, and that they also are more likely to support environmental protection and engage in pro-environmental actions (Brough et al., 2016, Desrochers et al., 2019, OECD, 2014, OECD, 2020).

It could therefore be assumed that traditionally male dominated industries, many of them historically unsustainable, should perform poorly at sustainability. Especially since there is

usually a need for a great portion of women in an environment in order for their values to have an impact on operations. A study made by Liu et al. (2014) showed that there has to be at least three females in a board of directors in order for them to have a positive influence. Because of this lack of females and the companies generally having less sustainable models, male dominated industries are potentially a highly fascinating area in terms of sustainability, and will be the focus of this study.

The companies interviewed in this study are all large, and belong to male dominated industries. They are companies in construction, mining, metallurgy, forestry and machinery, and can be seen as unsustainable, both from an environmental (due to i.e. fuel dependency or resource depletion) and social perspective. Also, all of them still today have considerably larger numbers of men in the workforce compared to women, with the total share of women in the companies ranging from around 10-23%. However, a general trend within the companies is that women are more prevalent higher up in the corporate hierarchy than in the bottom of it. Still though, the companies' top management (TM) were not equal in terms of gender diversity either, averaging at about 27% women in executive management.

In contrast with society's shift towards sustainable goals, the status quo of the business model and core operations of these companies necessarily remain the same, largely being built on resource depleting processes. However, as this study interprets the world as being socially constructed, we also acknowledge that on an individual level, the people working at the companies may perceive the status quo differently, as they have different views of the goals and operations of the company. This thesis will also investigate how TM engages in CSR considering the actual status quo, their perceived version of the status quo, and the perceived status quo of lower levels of the company.

1.2 Purpose and Expected Contribution

This study aims to contribute to CSR research, and will investigate how TM in charge of sustainability decisions view sustainability, and explain why they make the specific sustainability decisions for the companies that they do. As the companies are historically unsustainable, the nature of core operations and status quo are often fundamentally hard to combine with sustainable ways of working. Further, as this study focuses on male dominated industries, which also serves as a proxy of historically unsustainable industries, we also wish to understand how TM experience the process of implementing sustainability initiatives, and how they view the opinions and the perceived status quos within the industry.

We find this topic highly relevant for present society. Firstly, this study will shed light on what actually lies behind the decision of sustainability in large Swedish male dominated companies. A greater understanding of what drives these decisions will also highlight the priorities of companies, their means of justifying, and how they deal with challenging demands on sustainability. This could be valuable for society and politicians, as it could give

insights on how to best motivate companies to engage further in sustainability initiatives, in terms of future legislation and sustainability regulations/incentives.

1.3 Research Question

Given the aim to understand the reasons as to why sustainability initiatives are undertaken and understood, as well as TM's experience of the views of sustainability initiatives within the company, our research questions are as follows:

- *Why do top management at large Swedish companies in unsustainable industries decide to engage in the CSR initiatives that they do?*

Our sub question is then:
- *How are the decisions affected by the companies being male dominated?*

1.4 Empirical and Theoretical Gap

We find little previous research on the topic of CSR and sustainability in male-dominated industries. And the few that do, seem to focus solely on social issues, such as career growth for women (Franco et al., 2019), retaining female workers (Tunji-Olayeni et al., 2017) or occupational injuries (Jo et al., 2017). In large, there is a lack of conclusive research on the incentives, shape and focus of CSR initiatives of firms in historically unsustainable and male dominated industries, and none exploring the process of justifying their sustainability initiatives. We aim to explore and fill this empirical gap.

This study also fills a theoretical gap, meaning an area that has not yet been addressed and applied by any theory, or an area that has been studied from several lenses, where the wish is to understand which theory explains the phenomena the best (Miles, 2017).

While research has somewhat established that financial performance is of central importance for these companies' CSR, more research into the connection between how and why this has been manifested has been called for. This type of research as to *why* has recently been done in the frameworks of system justification theory (SJT) and institutional logics (IL), which are the theories used in this study. The act of connecting these theories, as will be explained further in section 3.4, to answer a question from a new perspective with previously unexplored descriptions, all connecting to a process of grounded theory, is the theoretical gap to be filled.

Summarizing, connecting the loose ends in the existing literature on this matter, the research questions aim to answer not only the *how* CSR initiatives are shaped, but more importantly *why* to a deeper degree than the existing, positivistic and descriptive research. From existing research, it remains unclear how CSR implementation is rationalized and understood in

companies where core operations are unsustainable and must remain so for the company to function. This fact, coupled with the empirical gap that i) Swedish and ii) historically unsustainable male dominated companies that make out the empirics, make this thesis of interest due to its multiple contact points with the limits of previous research while maintaining a position of relevance in terms of the contemporary issue being touched upon.

1.6 Delimitation

In this study men and women in TM in traditionally male dominated industries involved in sustainability decision making have been interviewed. The reason for the focus on TM is because of their importance from a management perspective. These individuals have the power to ignite and push change, and are behind the sustainability initiatives of the companies. Their opinions and values regarding sustainability therefore have a substantial impact on the sustainability work of the companies.

Further, this study will be delimited to investigate individuals in large sized companies, meaning, companies with 250+ employees (large-sized) (OECD, 2022). The reason the focus is on large corporations is that they have a major environmental impact and therefore are extra relevant to analyze from a societal perspective.

1.7 Corporate Social Responsibility Definition

In this study, we will use sustainability and CSR as synonyms. Okoye (2009) explains that CSR though wide in usage, still lacks an agreed upon definition, and according to Montiel (2008) there is no clear distinction between the two as they are congruent and now represent the same social and economic issues in management theory.

CSR as a concept can generally be stated to have originated as fairly simple goals to protect the environment and human rights (Visser & Hollender, 2011). A widely accepted definition of CSR has been constructed by the ISO 26000, which establishes how CSR can benefit companies (Moratis, 2015). The standard is defined in the following way:

"[...] responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behaviour that contributes to sustainable development, including health and the welfare of society; takes into account the expectations of stakeholders; is in compliance with applicable law and consistent with international norms of behaviour; and is integrated throughout the organization and practised in its relationships" (Moratis, 2015, p. 35).

2. Literature Review

The literature review includes information about previous research conducted on the topic of CSR, the area we wish to contribute to. The section accounts how research explains the history of CSR and why it has been implemented.

2.1 The Emergence of CSR Research

Historically, much research about sustainability and CSR has dealt with the issues of why companies engage in CSR, the value extracted from it, its implementation, and its strategic significance in organizations (Latapí Agudelo, Johannsdottir & Davidsdottir, 2019). Recently, research has been centered around the concept of 'shared value', introduced in a seminal paper by Porter and Kramer (2011), as well as the closely related strategic CSR. These are fields that have been of focus throughout the 2010's, and more recently, influential research has been conducted on aspects that can answer the question '*why CSR?*', which has historically been a fundamental focus for CSR studies. This new strain of CSR research uses contemporary methods, utilizing theories usually connected to social psychology to understand CSR and its connection to the culture and structures in which it takes its shape (Karyawati et al., 2020; Hafenbrädl & Waeger, 2017; Hawn & Ioannou, 2016).

2.2 The *What* and *Why* of CSR

There is a great deal of prior research as to why companies engage in CSR initiatives. Purely economical reasons, dubbed "*the business case for CSR*" in contemporary literature, has found wide support among executives (Hafenbrädl & Waeger, 2017) and is one of the most commonly used rationales for implementing sustainability initiatives brought forward in contemporary research (Vogel, 2006). Furthermore, CSR is often used to generate a competitive advantage, which is extracted when business is not framed in conflict with society and when CSR initiatives do not take generic shapes (Porter & Kramer, 2006). The view of the business case as a primary drive for sustainability initiatives constitutes a part of what is often described as stakeholder theory (McWilliams & Siegel, 2006), in which CSR to benefit stakeholders is justified with a business case to also satisfy shareholders (Donaldson & Preston, 1995).

In order to describe executives' justification and shaping of CSR initiatives, there has been some prevalence of social justification theory (SJT) and neo-institutional theory (NIT), an emerging perspective that has been used to describe a number of things relating to the fundamentals of CSR (Hafenbrädl & Waeger, 2017; Hawn & Ioannou, 2016). It has recently been confirmed that, contrary to popular belief, internal CSR is more prevalent than external CSR, indicating low prevalence of 'greenwashing' (Hawn & Ioannou, 2016).

2.3 CSR in Male Dominated and Historically Unsustainable Industries

In many male dominated industries, a significant barrier to CSR work is reluctance or lack of commitment from members of TM (Goyal & Kumar, 2017). One reason for this is an orientation towards monetary issues, another is because of ideological positions of TM, which will influence implementation and attitudes towards CSR initiatives (Goyal & Kumar, 2017). Furthermore, in manufacturing industries, it has been shown to exist a lack of employee training and participation, which may have led to less awareness regarding the impact of CSR on the company and the environment (Goyal & Kumar, 2017).

Moving more into culture, it is generally accepted that there are gender differences in the extent people take sustainable action, where women tend to act more sustainably (Rosati et al., 2017). As mentioned, research also supports the case of women caring more about sustainability than men (Brough et al., 2016, Desrochers et al., 2019, OECD, 2014, OECD, 2020). Furthermore, women also tend to be less satisfied with current sustainability activities than men, who are more content with an existing level of CSR action in some industries (Rosati et al., 2017). It is also widely accepted that level of education is important in predicting attitudes and perception of CSR, where employees with less education tend to be more satisfied with the current level of CSR activity while those with higher levels of education tend to demand more actions (Sobczak, Debucquet & Havard, 2006).

A study made by De Roeck and Delobbe (2012) suggests that CSR initiatives in necessarily unsustainable companies, like oil refineries, often connect to a hypothesis of financial performance being improved by instilling a sense of ownership and responsibility for the organization, increasing trust. However, it has been suggested that further research is needed about how CSR action affect the bottom line in these types of organizations because of indirect effects from stakeholder behavior (Bhattacharya, Korschun & Sen, 2009; Hansen et al., 2011; Baron, 2004), where factors such as loyalty or satisfaction could be a better measure for financial performance of CSR than bottom line performance (Pivato, Misano & Tencati, 2008). It has also been discussed that further research is needed to explore "how CSR can address the latest social expectations of generating shared value" (Latapí Agudelo, Johannsdottir & Davidsdottir, 2019, p.1), an area of research that will be touched upon in this thesis, discussions which we keep in mind.

The existing literature on the topic of *why* historically unsustainable and male dominated firms engage in CSR points in different directions, while not going in depth into it. Much of this research has however been done in developing countries, and publications can be said to be somewhat conclusive on the matter of what determines how CSR initiatives are shaped. Main themes existing in current research point towards image improvement (Boso, Afrane & Inkoom, 2017), support of local communities (Boso et al., 2017; Littlewood 2013), or to satisfy international requirements or regulations (Andrews, 2016).

2.4 Criticism of the Literature

Much of previous literature on male dominated industries has not been conducted in Sweden, perhaps posing a gap in terms of empirics, but more importantly in terms of reliability for our study. For example, the study made by Goyal and Kumar (2017) was conducted in India, which may provide very different circumstances to Sweden. It is therefore possible that their results may be highly different from those of our study, and the relevance of the study for our work can therefore be questioned.

3. Theoretical Framework

3.1 System Justification Theory and the Rationalization of Maintaining the Status Quo

System justification theory (SJT) relates to how people justify and idealize systemic social arrangements, regardless of correspondence with the individual's view on morals or other ideologies. It refers to the psychological process in which an individual espouses and understands the existing context or situation with the desired and achieved result of maintaining the existing system. SJT has not, however, been shown to have consequences beneficial for the interests of the own group or individual. Instead, instances of justification often happen in conflict with the interests of the self, as the individual maintains the status quo, even though rejecting it would be beneficial (Jost & Banaji, 1994). SJT is built on an assumption of false consciousness, leading individuals to conclude a comfort in unavoidable suffering, and their subsequent rationalization of maintaining it. The inherent motivation to support the continuation of the status quo subsequently affects how people understand and communicate the situation. Hafenbrädl and Waeger (2017) illustrate this by quoting Kunda (1990, p.480), meaning that this is done in a way so as to utilize a "biased set of cognitive processes" so that the outcome of the reasoning becomes a confirmation of what the individual already believes. In the context of system justification, the sentiment resulting from the reasoning becomes one that sustains the system that is already in place (Hafenbrädl & Waeger, 2017). SJT is partly built on old social psychology theory, something to be kept in mind in using it in analysis, but also makes distance from outdated findings to a degree high enough to make it viable for this study.

Applied to systems like democratic structures (Feygina, Jost & Goldsmith, 2010) business behavior, (Blount, Pfeffer & Hunyady, 2003), CSR implementation (Hafenbrädl & Waeger 2017; Jost et al., 2003), SJT has been applied to describe multiple fields beyond the Indian caste system, the description of which much of the theory was founded and sought to explore. Due to its application to multiple situations, and the similarity in terms of psychological properties, SJT has been applied to purely organizational studies without omitting any of its descriptive value or other characteristics (Proudfoot & Kay, 2014).

Sometimes, in particularly unsustainable sectors, sustainability work is defined in a way to 'solidify' what is already done, such as linking it to safety improvements (Demers & Gond, 2019), an example of CSR as a business case while justifying the status quo. Whether or not the business case for CSR makes executives and companies more likely to engage in CSR initiatives is a linkage that has been found to not be supported (Stahl & de Luque 2014; Hafenbrädl & Waeger, 2017).

3.2 Institutional Logics

Our empirics will also be analyzed from the perspective of institutional logics (IL), as initially described by Friedland and Alford (1991), who list five separate logics claimed to be relevant in the Western world. These logics are said to be socially constructed and guide the actors' behavior, give them a sense of identity (Friedland & Alford 1991) and affect their sensemaking of the world (Thornton, Ocasio & Lounsbury, 2012). Thornton & Ocasio (2008) also state that IL are cultural symbols, which include assumptions, values and beliefs. The IL can explain the relationship between for example individuals and organizations (Thornton, Ocasio & Lounsbury, 2012) which is the case in this thesis.

However, different logics can be contradictory, opening up for transformation of institutional relations of society (Friedland & Alford 1991). While the logics stated by Friedland and Alford (1991) are instrumental in the field, we will instead include and use the six logics stated by Thornton, Ocasio & Lounsbury (2012) because of its more contemporary descriptions and current wide acceptance. These logics are; the family, community, state, market, professions and corporation. The ones that will be particularly relevant will be market, professionalism, and corporation, and are elaborated upon below.

3.2.1 The Market Institutional Logic

As mentioned above, this thesis will use the definitions of IL as used by Thornton et al. (2012). The first main logic relevant for this thesis is the market logic which is centered around the performance of the firm. The performance of the firm is measured by stock price, and the basis of attention is the status of the firm in the market. The decisions are made with self-interest in mind, and the strategy is made with the main objective to increase profits. Shareholders are seen as authority and their opinions guide the decisions of the firm (Thornton et al., 2012).

3.2.2 The Profession Institutional Logic

According to Thornton et al. (2012) the profession logic instead focuses on expertise and the quality of the product. People identify themselves with their craft, their reputation, and the quality they can produce. Their attention and strategy evolves around increasing their personal status and reputation. Personal expertise is the main source of legitimacy.

3.2.3 The Corporation Institutional Logic

Finally, Thornton et al. (2012) explains the corporation logic as focusing on the hierarchy of the firm. TM constitutes the authority, and people identify with their bureaucratic roles. Attention is centered on the individual's status in the hierarchy, and strategy regarding increasing the size of the company.

Institutional logics are part of Neo-institutional theory (NIT). While some of the research on CSR with the use of institutional theory has taken a comparative shape where different

cultures or countries have been compared (Kumar et. al., 2021), it has mostly been used to explain behavior within cultures (Karyawati et al., 2020) and is thus arguably applicable in the premise of this thesis. It is currently one of the most prominent schools of thought in organizational studies, dominating the field at the moment (Alvesson & Spicer, 2018), and is widely regarded as holding high explanatory potential for analysis of organizational change (Powell & DiMaggio, 1991; Thelen & Steinmo, 1992; Alvesson & Spicer, 2018), as well as in situations of maintaining competing truths (Reay & Hinings, 2009). As mentioned, this thesis will solely focus on IL, which is a part of NIT.

3.3 Connecting System Justification and Institutional Logics

Used together, see figure 1, SJT and IL will help answer our research questions from different perspectives. SJT will help us understand how the individuals experience the status quo, which will likely differ between individuals in different hierarchical levels. Importantly, this perspective will help us understand how they prioritize, given their experience of the status quo of the company. IL, on the other hand, is of interest for this study to complement SJT to give a fuller answer to the research questions after what has been gathered as data. It does so by analyzing how TM prioritizes their decisions, how other employees view sustainability, and why this might be a source of resistance. The two theories complement each other in the way that IL helps establish the status quo that SJT relies on, while also exploring how reasoning behind CSR initiatives is done, in turn giving further insight into the *why* of the research question. While IL has descriptive value on both an organizational and individual scope, it will for this study be applied on an individual level in order to be joined with SJT, only pertaining to individuals.
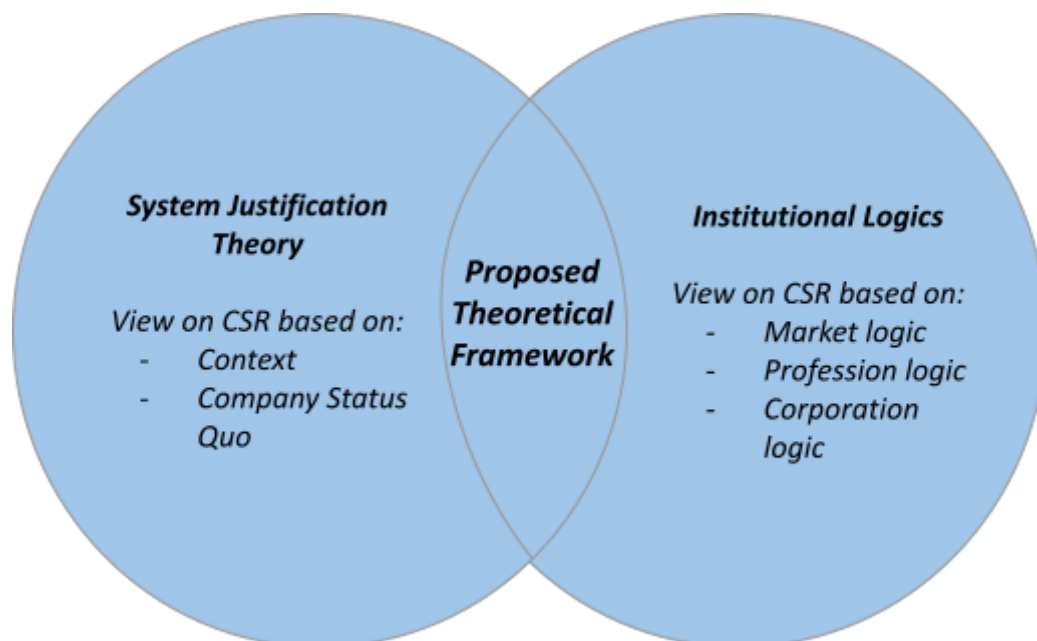

Figure 1. Proposed theoretical framework

4. Method

4.1 Research Stance

The analysis and construction of this thesis has taken an interpretive, social constructionist approach in line with the Gioia methodology, in the spirit of grounded theory, in which empirical data serve the function of giving insights in interviewees' perspectives on CSR work.

4.2 Research Methodology

Because of the difficulty to quantify and examine the social constructions within TM contexts, as well the difficulty doing an in-depth analysis with quantitative data, a qualitative approach has been taken. Further, interviews have allowed for interpretations and perspectives to be developed with minimal assumptions, save for linguistically established ones.

The research in this study has followed an inductive process, in line with the usage of Gioia and grounded theory (Thomas, 2006), elaborated on below. This means that coding of the data occured before the collection of theory (Strauss & Corbin, 1998). However, some level of an abductive process has been implemented, where findings influence and redefine application of theory under constant development (Alvesson & Sköldberg, 2017), given the lengthy process of collecting data and the necessarily simultaneous analysis. Increasingly, abductive processes are used in GT (Saunders, Lewis & Thornhill, 2019), so doing so can not be stated to be detrimental for ontological consistency.

4.2.1 Grounded Theory

This thesis has collected and analyzed data using the Gioia method (see 4.2.2), contemporarily used and associated with grounded theory (GT). Originally, GT was a response to positivism (Suddaby, 2006), and instead of seeing the world as one true observable reality, it views the world as being socially constructed (Saunders, Lewis & Thornhill, 2019), in which theory is not discovered, but rather constructed by viewing data through a particular lens (Tie, Birks & Francis, 2019). This lense is constructed through a theoretical framework and literature review after (and somewhat during) the process of collecting and coding empirics. This is done in order to rid the process of preconceived notions from existing research and enabling this thesis to as accurately as possible and without biases give an accurate depiction of data collected (Glaser & Strauss, 1967).

A key element to the practicalities of GT is the use of coding, first developed by Glaser and Strauss (1967) but revised in a later paper (Strauss & Corbin, 1998) containing three levels of coding. These three levels constitute the foundation of the three steps of coding as described by Gioia et al 2012, used in this study. The first step in GT coding is open coding, similar to

the first order concepts by Gioia (2012). The aim of this step is to fracture the data and divide it into categories compiled with similar codes, explaining what is occuring in the data with the use of empirical indicators (Holton, Bryant & Charmaz, 2007). Subsequent steps involve axial coding (similar to second order themes in Gioia), where open codes are categorized into wider general themes for the empirical findings, bringing the data to higher levels of abstraction. Finally, the process of integrating axial codes to produce a grounded theory is called selective coding (aggregate dimensions in Gioia 2012) (Saunders, Lewis & Thornhill, 2019).

4.2.2 Gioia's Approach to Grounded Theory

In an effort to ensure rigor in qualitative research (Gioia, Corley & Hamilton 2012), what has since been dubbed the 'Gioia methodology' (Kreiner, Gioia and Corley, 2018) was developed and reached wide acceptance. In it, an assumption of actors as "knowing what they are trying to do and [able to] explain their thoughts" (Gioia et al., 2012, p.17) is made with the consequence of the researcher being void of a priori knowledge, viewing the interviewee and their actions or understandings as the objects being examined (Kreiner, Gioia and Corley, 2018). This gives the interviewee a voice throughout the study, giving rich "opportunity for discovery of new concepts rather than affirmation of existing concepts" (Gioia et al., 2012,). As mentioned in 4.2.1, the Gioia method includes three steps of coding, namely; first order concepts, second order themes and aggregate dimensions.

This particular perspective of GT was of interest for the writing of this thesis due to its view on agents as knowledgeable and thus making the research more unbiased than otherwise would be the case, as it limits the researchers from bringing in their own biases and perspectives, and instead solely focus on the statements and perspectives of the agents (Gioia et al., 2012). Further, other nuances of GT, with their strict requirements on data collection before literature review, posed unfitting for the process of this thesis. So, positive aspects associated with GT in terms of qualitative rigor and theoretical contribution can be conjoined with a method (Gioia) that fits the process.

4.3 Research Design

4.3.1 Interview Design

The interviews were semi-structured with space for probing questions. The main- and follow-up questions can be found in Appendix 2. The focus is on individuals' opinions, and what they think motivates the CSR initiatives. Further, questions have been asked regarding CSR in the company as a whole, with a vision that this could give insights into how the individual experiences the CSR values within the company.

4.4 Data Collection

4.4.1 Interview Sample

As mentioned in the introduction, we have interviewed people at companies that are male dominated and historically unsustainable. We emailed 47 companies, and ended up conducting interviews with 12 people from five companies. Six interviewees identified as men and six as women. The interviews lasted from 34 to 72 minutes. All but one were held online, via video call. The one that was not was held at the company's head office.

4.4.2 Sample Selection

The companies can be said to have been chosen by purposive sampling. That is, they were chosen as they were suitable for the purpose of this thesis (Saunders, Lewis & Thornhill, 2019). More specifically, as this thesis focuses on traditionally male dominated industries, a number of companies from specific industries were contacted, by the email found in Appendix 1. The companies were informed about our topic, and our request to interview people in leadership positions. The companies then decided who we were to conduct our interview with.

The specific interviewees at the firms were chosen by homogenous sampling, meaning that they belong to a particular subgroup. In this case, that subgroup is people in TM. A risk with this method is that companies with poor CSR reject contributing due to a fear of projecting unfavorable values. Moreover, it allows for the sample of interviewees being purposefully selected by the company to project values that are beneficial for the company. However, as the interviewees are part of TM, they are just as much relevant to our study regardless of skewness of the sample.

4.5 A Framework for Theoretical Contribution

Using Whetten's (1989) framework of theoretical contribution of what, how, and why, it was possible to explain and construct the theory and its interrelated concepts as follows: *What* explains empirical findings and the underlying concepts of CSR. Due to the nature of grounded theory as a method, a comprehensive approach has been taken, with a theoretical framework shaped as empirical evidence develops. In the process of coding and developing a theoretical framework parsimony has also been taken into practice. *How* aims to describe how findings are related, which have been done through the use of coding and the subsequent process of abstraction as described by Gioia et al. (2012). Finally, the *why* relates to what social, psychological, or economical dynamics that rationalizes the selection of factors in implementing CSR. This thesis has been concluded in a discussion that relates the research question to literature and empirical findings, aiming to answer the *why* and then securing a theoretical contribution.

4.6 Reflections on Research

4.6.1 Reflexivity

Our findings echo those of other research, but which with the use of our theoretical lens lets us arrive at new conclusions. We acknowledge that there is a possibility of not arriving at significantly interesting conclusions using GT, and with the knowledge of the importance of arriving at one of those, could have had implicit implications on how we worked with GT as a method. Furthermore, while GT often leads to rigorous research, it is possible that we, as beginners of it, have done it in a way to remove some of the rigor that could have been extracted.

Reflexivity is also important in the case of our study, as we have strong positive opinions about CSR ourselves. It was therefore of utmost importance that we did not let our own thoughts about CSR influence the interviews or our work. Further, we acknowledge that our own preconceptions might affect our perception of male dominated workforces, their origin and culture, and it was therefore important to also not let those interpret or disrupt the statements of the interviewees.

4.6.2 Rigor

Gioia, Corley and Hamilton (2012) discuss the dilemma of including creativity in developing concepts in inductive studies while still guaranteeing rigor. They explain that traditional ways of coding risks putting too much focus on existing constructs and not justifying their claims, delimiting learnings and discoveries. In order to avoid this, they have come up with a new systematic inductive approach, which we followed in this thesis. It includes the researchers trying to provide an accurate description of the stories told by interviewees. They however highlight the importance of not fully accepting the interviewees' stories, as researchers still must keep a "higher-level perspective" and critique unrealistic or biased statements. They also mention that the questions must not be leading, and that confirmation bias must be avoided by not consulting literature too early on in the process. Further, they state that the most important aspect in ensuring rigor, is the coding. If the steps are followed, from initial concept creation, to the creation of themes and lastly aggregate dimensions, Gioia, Corley and Hamilton claim that it will be easy for the readers to follow the process from data collection to theory, and that it will be "credible and defensible" (p.11, 2012), in other words, rigorous. As we have followed these steps, and also provided clarification of our first order concepts for transparency, we are confident with the rigor of our thesis.

4.6.2 Ethics

Gioia, Corley and Hamilton (2012) also write about the importance of protecting interests of the interviewees, while still taking the interests of the research into account. They therefore decided to prioritize diplomacy and discretion. These are two aspects that we also have chosen to guide our work, especially since some questions asked could affect their professional reputation. All interviewees were therefore guaranteed anonymity, also

highlighting that the name of their companies would not be mentioned. To further increase anonymity, we have also chosen to not name their specific roles, but summarize all their positions as 'top management'.

We decided to exclude questions about sensitive data. The interviewees were also asked for consent before recording and participation, and the material was then stored in compliance with GDPR. An ethical consideration we did, was that we chose not to share our work with our interviewees before handing it in. This as they might not agree with our points, and we did not want them to influence our analysis.

5. Empirical Findings

The empirics focus on and are structured by the views of members of TM. The four main headings in this section are connected to the four final main aggregate dimensions concluded from coding, developed from concepts and themes in findings. See Appendix 3 and 4 to see a full overview of our developed concepts (and its explanations), themes, and aggregate dimensions. The aggregate dimensions are:

- For the Benefit of the Company
- For the Greater Good
- CSR Development Viewed as Necessarily Good by TM
- Internal Mixed Views Obstructs CSR Initiatives

5.1 CSR Initiatives are Supported by Top Management, and Undertaken for the Benefit of the Company

5.1.1 The Convergence of Sustainability and Profits

When asked to explain the recent shifts towards CSR initiatives within the interviewees' companies, all mentioned how sustainability was a profit maximizing strategy. They explained that by using sustainable processes, investor and client relations were improved. Among interviewees, this was manifested as a legitimization of why more sustainability projects were undertaken by the organization. Even though the interviewees shares a view on of the role of their company as 'doing good by being good', implying a rejection of the company as prioritizing shareholder value, strong focus was still being put on profit making, exemplified by the following quote:

> "It's about survival, [I think] it is better to prevent issues in 10 years by acting now. Everything we do is the foundation of something else, and the foundation of the entire company is that things and people still function. It is not about liking sustainability, it is a necessity [for financial survival]."

Many still argue that by working in a "sustainable" way, the company also maximizes its long term profits, highlighting the necessity of i) streamlining operations' use of resources in profit maximization, ii) ensuring the existence of resources in the future and iii) attracting high quality employees.

Furthermore, as companies that were interviewed exist in resource heavy business sectors, the continuation of operations in a sustainable way was often described as necessary to maintain profits. Meaning, that what constituted sustainable business conduct in the eyes of the sample was mostly concentrated on the use of resources, implicitly defining sustainability work to

concern environmental efforts. In all interviews there was also a social aspect considered, where the importance of maintaining a safe and desirable working environment was of central importance for the organization regarding sustainable action.

When asked to elaborate on explicit sustainability projects, the general theme in answers was to emphasize ongoing product streamlining of operations. Many times, it was also argued that through the very existence of the company and its supply of output, its processes itself was essentially to be considered sustainable. In turn, this was rationalized and legitimized by a number of established theories, Mazlow's hierarchy of needs and the Gro Harlem Brundtland definition of CSR being used recurrently. From both of these, the argument was mostly the same, that either by direct production or by production downstream, what was produced was necessary in society today, implicitly "exempting" the company from responsibility from external criticism stemming from lack of sustainable action.

5.1.2 Shareholder Pressure

All interviewees also mentioned that they believed that the development towards more sustainable actions was ignited and is pushed by the pressure from shareholders. As shareholders are more engaged in sustainability, the companies' engagement in sustainability also increases. This could even motivate costly initiatives.

> "Because the shareholders care so much, some CSR initiatives that are not
> directly financially positive can still be implemented as they are seen as
> good in the long run by the shareholders."

5.1.3 External Pressures

CSR initiatives were often described as having an external cause, divided into political or regulative pressures, out of stakeholder interest or because of contextual changes.

Interviewees name aspects deemed to be of political or regulatory nature. As these companies exist in resource-heavy sectors, operations have been under scrutiny of environmental reforms and conflicts with stakeholders around local production sites. Even though the nature of reforms differ depending on the sector in question, the need to adapt to changes required by law is a common cause to the choice of engaging in CSR, or more in particular, the choice of implementing more sustainable ways of working.

5.1.4 Emphasis on Sustainable Action towards Social Aspects

Looking both internally and externally, CSR action most often takes a social shape in contrast to more environmental considerations. The rationale behind this was most often described in a way so as to build engagement among workers or in the local environment close to

waste-creating production. Internal action could be a bottom up approach in task definition or investments towards improved working conditions.

External action was also described and taken, mostly serving to benefit the surrounding area. These sorts of things could either take shape in maintaining good relations with locals in times of resource extraction. The reasons for why this was done were multiple, but often included improving image as an employer or societal actor. An example:

> "We work together with [local communities] to find ways of moving
> forward together. [...] I would say that we work [with the intentions of] not
> harming society or culture, but we also know that if we didn't gain from it,
> it wouldn't be sustainable for us"

The intentions behind initiatives were not always given, but ultimately with consequences of benefiting the company financially in the long run. Very few direct initiatives towards external environmental sustainability were discussed, and no general theme was established or suggested among these instances.

5.2 'The Greater Good' - Mindsets Enable CSR

5.2.1 For the Greater Good

Common themes of answers point towards genuine concern behind implementations of CSR initiatives. There were expressions of a wish for a better world, wanting to reduce suffering for mankind, and help people and the planet simply to do good. Presenting this, multiple interviewees either explicitly referred to Bro Harlem Brundtland and her altruistic quotes about sustainability or delivered a sentiment with the same message.

However, they all shared the view of having limited resources. It would therefore be impossible even for a large firm to solve all the issues in the world. The interviewees then all talked in a way that expressed utilitarian views on morals. Namely, that they wished to do the maximal good with available means.

Perhaps the most prominent comment during the interviews was the mention of a passionate leader as a driving force igniting the sustainability work of the companies. It was often a passionate CEO, or other leading figure, that had started the movement within the company. These qualities were also said to apply to the interviewees themselves, allowing them to withstand the resistance of their work. Like one interviewee said:

> "If you didn't have a burning passion for it you would not endure the resistance".

This passage was often ignited by personal experiences, mentioned by most interviewees. One person mentioned how his experience of working abroad made him aware of the benefits of diversity. Another had witnessed the growing gap in society, and wanted to make a change.

5.2.3 Using Sustainability Initiatives to Unite the Working Force

A common view was the importance of using sustainability projects as a way of building community and giving influence to employees in production. This group of employees, making up the bulk of the headcount, was generally described as not exercising power, but still mostly being in support of increasing focus towards sustainability initiatives in their day to day work. Further, the primary rationale behind several initiatives was to increase employee work satisfaction by engaging them, and not to necessarily improve the company image or its CSR work.

5.3 CSR Work of Companies is Regarded as Necessarily Positive

All interviewees talked about the work of their companies in a positive way, expressed directly or implicitly, showing a bias. They expressed pride over the work, likely because they had contributed to it. Further, developing sustainability work was seen as undoubtedly good. This was particularly obvious in the way that representatives often described operations as sustainable because of the way it allows actors downstream to function and society to keep going. The most obvious example of this was in one referring to Mazlow's hierarchy of needs, rationalizing that environmentally harmful operations doesn't make the company unsustainable, because the product offered satisfies fundamental needs of society, to be referred to as a sustainable model.

However, the view of the companies being great in terms of sustainability had different levels of reliability. Several explained the companies' core operations as being sustainable, with some seeming to be accurate, with others rather seeming to exaggerate or simply greenwash. Time and time again, the sustainable work of the company was, however, praised as a change for the better, the interviewees' need to talk about this somewhat contradicting the simultaneously delivered sentiment of the 'necessarily sustainable' business model.

Time and time again positive wording has been used with CSR, showcasing a positive bias. Development towards more sustainable actions is always being dubbed the subjective "good development". All interviewees delivered a similar sentiment regarding a positive view on CSR, exemplified in this response:

> "In recent years [sustainability] has received a lot of focus, [...], the focus
> that is now has never been before, and I think it is both great and healthy."

5.4 Internal Conflicts Delays and Shapes Implementation of CSR

All interviewed top managers have experienced resistance and opposition to their sustainability initiatives. While coding we found topics regarding this resistance that was brought up by all. The first is hierarchical differences, where the interviewees explained that TM and the people working on "the floor" had different cultures, which sometimes led to conflicts regarding both social and environmental sustainability initiatives.

> "In the bottom there has been a lot of banter, fighting and almost bullying. […] Because traditionally this industry has not required any education, and what mattered was how strong you were [...]. The strong were idealized and those kinds of attitudes were also idealized. For example, 'We should not wear any fucking helmets, gloves or other nonsense'."

All interviewed also discussed that they thought that this attitude is changing, as a result of the inclusion of more women on all levels, but also, perhaps even more highlighted, the inclusion of a younger generation with other values. These values were explained to be more similar to traditionally female values, of caring about safety and the environment. And in the new generation, they explained that there was no clear distinction between the values of the men and women.

> "It's all about the new generation that we have. They have really come to the understanding that macho culture only causes a lot of problems. Nobody gains from people getting hurt at work."

6. Analysis

6.1 Justification of a Sustainable Business Model as Status Quo

This section builds upon findings presented in 5.1 and 5.3, and regards the aggregate dimensions 'For the Benefit of the Company' and 'CSR Work of Companies Necessarily Good by Top Management'.

As presented in the empirical findings of this study, the use of reasoning to describe, rationalize and justify the nature of CSR initiatives, give indications for the *why* of this study. Very notably, a common theme among interviewed representatives is that CSR as a business case was described to be desired or the perceived status quo of the company. Furthermore, in many cases, the existing business model was described as necessarily sustainable or circular, in which the most sustainable action was to maintain the company status quo, rejecting the need for specific CSR initiatives beyond core operations. Both of these occurrences can be explained with the use of SJT, where the description of the status quo being the 'circular business model' reduces the need for further sustainable action, be the conviction genuine or constructed to be true. Partaking in many sustainable initiatives could then give away that the company's model is unsustainable, which would require change of the status quo when CSR is viewed in the positive light it is. Furthermore, by reducing the pressure for further sustainable action, the existing state of the company doesn't have to change, preserving the status quo whatever it may be.

Empirical findings show how interviewees seem to hold the implicit view that CSR is positive, as reflected in their wording. The status quo that interviewees exist in - having sustainability responsibilities with a positive view of CSR in organizations that typically project an unsustainable image, is understood to be paradoxical. Many acknowledge the fact that their industry is a source of environmental damages or workplace accidents, while also maintaining that the business model is sustainable. This causes them to package CSR activities in a way so as to reinforce the perception of the company as sustainable, and by doing self-beneficial CSR, the two 'truths' can be kept in agreement with each other, further justifying and preserving the status quo.

Further, the sustainable actions taken within the firm often had an internal social aspect to them, like improving safety, or engaging employees. These actions were designed to benefit finances in the long run. Connecting to the mentioned two examples, this could be by for example reducing the costs of injuries, as well as acquiring and retaining the best employees. The choice of then implementing CSR actions, but in a way that also directly benefits the 'circular business model' becomes a way to utilize CSR reasoning in a way to withhold the status quos. First the 'external' one, that sustainability is necessary in a modern business, and secondly, the internal one, that the main operations must keep going unchanged. This explains why CSR activities often take shape in a way so as to reinforce and benefit existing

operations, allowing the company to engage in CSR without any consequences to the business model.

The seemingly implicit view that CSR initiatives are fundamentally positive, important or otherwise objectively desirable, also serves to support the analysis in and of itself. Referring to applying the "biased set of cognitive processes" established in the theoretical framework, the positive view on CSR could be an example of one of these. If that was the case, SJT theory posits that the adopting of those further cements the 'sustainable business model' as the status quo, being looked biasedly positive in a way to justify its preservation.

6.2 The Importance of Market Logic on CSR Initiatives

Choosing CSR initiatives connected to business operations that benefit profits of the company in the long run, is related to the institutional logics used by the interviewees to make sense of the situation, prioritize and choose CSR initiatives. All interviewees highlighted that most, if not all sustainability projects were chosen based on their contribution to the profits of the firm, and how it would affect the brand and stock price. This shows that they had a clear focus on shareholder interests, and therefore follow the market logic. Which is further supported by the interviewees stating that the companies would not have focused as much on sustainability if it would not have been from the strong interest of shareholders. As these initiatives are likely to also increase profitability and value of the stock, it can also be connected to the corporation logic.

According to data, some smaller initiatives did not have to be directly related to profits. However, as they still contribute to the image of the company being sustainable, they contribute to the value of the stock and profits. This occurrence is in line with SJT, as the non-profit related sustainability initiatives confirm TM's perception of the company status quo being sustainable.

6.3 Conflicting Logics and their Effect on CSR Initiatives

All interviewees mentioned that their sustainability work had been met with some resistance from workers further down in the company. Lower levels of the companies have a culture that is still very much affected by the mindsets of older generations, opposing new security improvements, and sometimes also questioning changes aimed to benefit the environment. According to SJT, that could be because employees exist in and want to sustain different systems, and according to institutional logics, have different views on what their profession entails.

This divergence of values can be explained by the employees and TM seeing the topic of CSR from different institutional logics. Bottom employees' relationship with the company is connected to the profession logic. They identify with their work and feel proud of it. They

believe that they are doing things in the correct way, which optimizes quality. Workers' definitions of what is the correct way seem to have been highly influenced by the workforce being male dominated, creating an environment influenced by jargon and cultures seemingly difficult to erase, often incorporating elements of risky behavior. When TM then implements new safety regulations, the employees experience it as TM doubting the strategies that are currently in place, and fear that it might even hazard the quality of the work they perform. As mentioned, TM instead views it from a corporate and market logic, as they believe that these changes will benefit the brand and profits, which will increase the size of the firm. These two different perspectives, with one being influenced by the male dominance in the workforce, is potentially the core of the resistance.

As the bottom of the companies have a different mindset and objectives from TM, their view and perceived status quo of the companies is different from that of TM. They therefore want to sustain different versions of the company, connecting to SJT, causing bottom workers to oppose new ideas, supporting and withholding a seemingly old status quo. This makes change difficult, and could explain why it takes a long time to transform the companies.

However, this resistance does not affect sustainability decisions of TM, but it does affect how they are implemented. TM are the ones in charge, and in line with the corporate logic, they will make their decisions based on their view of the company.
Our analysis concludes that a higher success rate and lower resistance could be achieved if TM package CSR initiatives (that are acting in favor of their view of the status quo) in a way that they seemingly also goes hand in hand with the perceived status quo of the bottom workers.

Fusing SJT and institutional logics, the theories come to the common conclusion as to why self-benefitting CSR are commonly placed within social aspects of the company. Doing so both enable management to take CSR action, part of their logic, while also allowing the 'bottom' to take ownership of change and reinforcing their profession logic, keeping production going while keeping the status quo unchanged. This further answers the question as to why CSR initiatives are shaped the way they are.

7. Discussion

7.1 Conclusion and Answering the Research Question

This thesis has attempted to answer the stated research questions:

- *Why do sustainability managers at large Swedish companies in male dominated and unsustainable industries choose certain CSR areas of focus/projects?*

- *How are they affected by the company being male dominated?*

Through our analysis we have come up with the following answers. The decision making process of TM is summarized in figure 2 below.
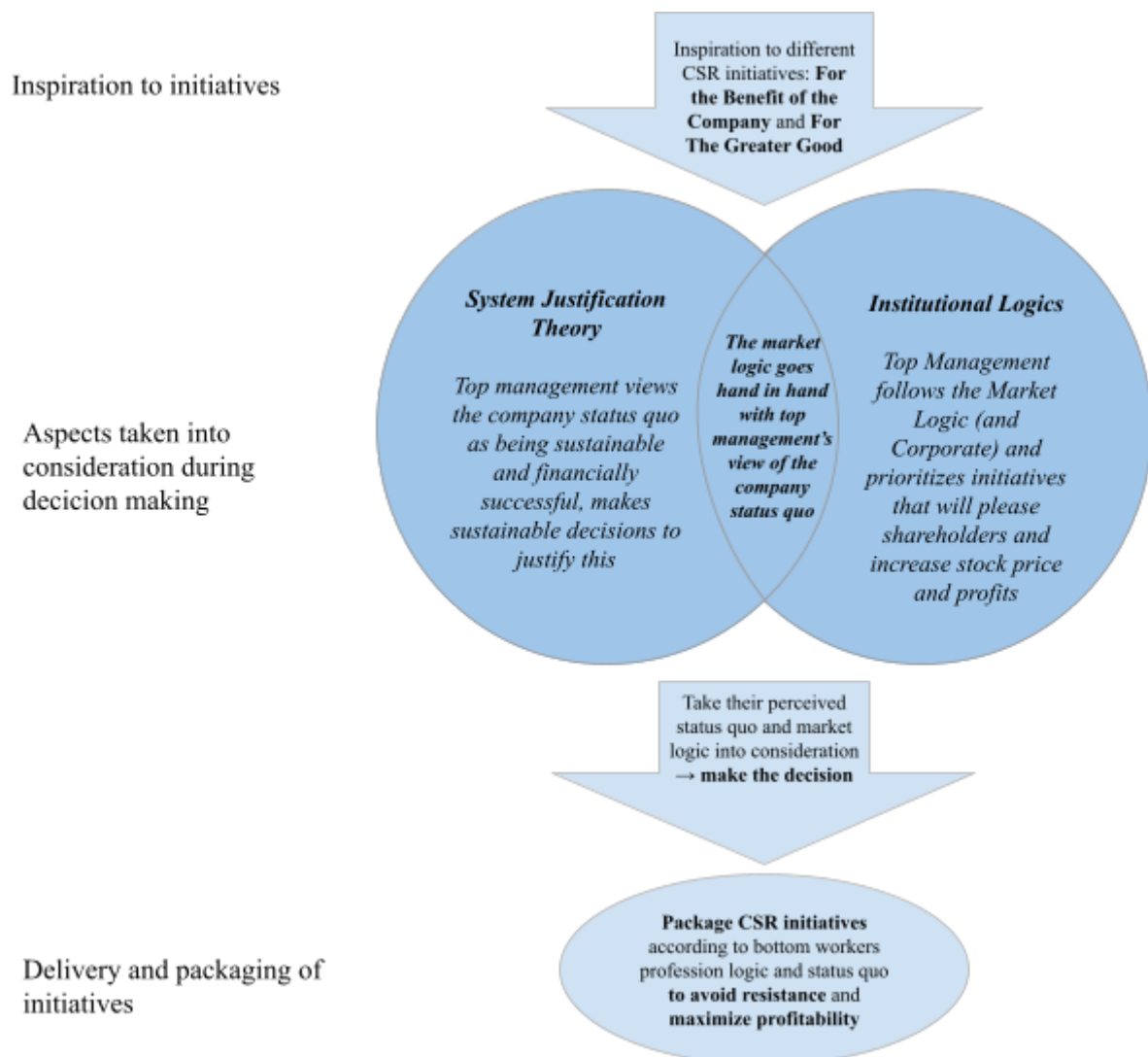
Figure 2. Summary of the decision making process, including our theoretical framework and analysis

The analysis, answering the *why* of Whetten's framework explained in 4.5, has aimed to answer both of the mentioned questions. Using the theoretical framework, the four distinct aggregate dimensions of interviewee answers can be connected and explained by two separate concepts; system justification and prioritization of different institutional logics in different levels within the organization. Leaders in charge of packaging CSR actions often do so with the consequence that the status quo, or business as usual, is maintained. Very few transformational projects are done (and even fewer are done that entirely affect actors external to the company), for doing so would reveal that the company is not "necessarily sustainable", a sentiment which allowed leaders to hold two simultaneous structures in agreement: i) the fact that sustainability and CSR is desirable or necessary, and ii) that the justification and fortification of the status quo is in itself beneficial from a CSR standpoint.

Concurrently, TM mainly follows a market logic, meaning that they prioritize stock value and profitability of the firm. So while empirics suggest that they come up with CSR initiatives based on genuine concern, and go through with the ones that align with the market logic, benefitting stock value and profits. Extending the discussion, theories could suggest that this also describes how the status quo is preserved, as market logic justifies a long term approach, preserving profitability, even if that is a discussion outside of the scope of gathered data and research question.

Lastly, we find that the fact that CSR initiatives are being constructed to a large degree for internal social improvements can be described by the theoretical framework that was constructed. Internal social sustainability was constructed to both engage in status quo preserving activities, while also justifying the status quo as sustainable and also in an effort to engage in CSR in a manner so as to not put institutional logics against each other, an act which in and of itself could lead to the disruption of the status quo or a redefinition of the status quo being the 'necessarily sustainable business'. This is of importance, answering the research question in how such cultural aspects need to be taken into consideration when packaging CSR.

7.2 Contribution to Existing Literature

This thesis contributes to existing literature and contemporary debates by filling an unexplored theoretical gap. It gives an answer as to how and why TM in 'unsustainable' companies reason in their sustainability pursuits and how their CSR initiatives are packaged and shaped. In this, the contribution is mostly in the 'why', the 'how' being well researched throughout the history of CSR as a research field. Furthermore, this thesis utilizes contemporarily used methods to delve deeper into the 'why', specifying why CSR activities take their shape beyond surface motivations such altruism or the business case for CSR, which other research have already examined. This study answers a 'why' for this 'why' through the use of the Gioia method, suggesting a discussion in a new direction with theories that together with empirics give a new perspective to the reasoning behind CSR.

The study also reinforced the conclusions of other studies in the current debate about how CSR is being manifested in companies and their main rationalization behind it. Like others in the current and historical debate, there is a wide support of the business case for CSR, with also increasingly important cultural aspects as reasons. The positive view of CSR, and it being viewed as 'good by definition' is also something observed in both this thesis and in other research. In essence, the conclusion of this thesis contributes to the argument that the business case for CSR and the long term existence of the company is the main reason for the existence of CSR in the examined companies, despite espoused altruism and employees wanting to do "what's right". In the end, financial stability and long term strategies cause CSR and are instrumental in deciding the shape of them in order to maintain the status quo of the business as a profitable and almost per definition unsustainable, even in times of growing importance of sustainability.

7.3 Business Implications

Surprisingly, an interesting contribution this study has to business is the way packaging can decrease resistance, and make decisions suit several versions of status quos and logics. This can increase success rates of projects in various situations. Further, this study highlights important aspects in decision making, which can make leaders more aware of themselves, and what they prioritize. Greater awareness may lead to more thought through decisions.

7.4 Limitations and Implications for Future Research

A limitation faced in this study, is that sectors examined are not mutually exclusive and collectively exhaustive of sectors that can be deemed as 'historically unsustainable' and 'historically male dominated'. It therefore opens up for further research to investigate whether our results are true for the sectors at large. Interviewed companies just as much fall under the umbrella of 'historically male dominated' or 'capital intensive' (with an intrinsic resistance and inertia towards change and thus more reasons to justify a status quo). However, even though questions and analysis have focused on sustainability, factors like these could be of great interest to examine in tandem, however a prospect outside the scope of magnitude of this study.

As stated, we found genuine concern for CSR to be of great importance for how managers plan and decide on CSR initiatives. The depth of this, and the reasons behind it is an entirely separate issue from the scope of this thesis. While much research has already been done on this topic, it does suggest descriptive implications with regards to the theoretical framework that has been established. In particular, altruism as manifestation of SJT and IL in- and outside the realm of CSR could be of interest for future organizational research, potentially supporting the descriptive value of the proposed framework while adding dimensions to the framework.

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Appendices

Appendix 1: Interview Request Email

The following email was sent out to a number of companies that belong to an industry that has traditionally been male dominated:

Hej,
Jag heter Linus och går just nu sista terminen på Handelshögskolan i Stockholm. Tillsammans med min uppsatspartner Gabriella ska jag skriva min kandidatuppsats i management. Vi vill analysera hur traditionellt mansdominerade industrier arbetar med CSR, och framförallt den sociala aspekten av begreppet. Vi söker nu intervjuer och samtal till detta arbete.

Vi vill lära oss mer om hur traditionellt mansdominerade industrier arbetar med CSR, men framförallt fördjupa oss i hur olika personer i ledningen tänker kring dessa ämnen. Vi hade varit djupt tacksamma och glada om ni skulle vilja hjälpa oss med detta.

Vi söker möten med 2-3 anställda på ert företag. De ska ha höga befattningar, och helst vara styrelseledamöter. Men om det inte är möjligt, så efterfrågar vi även medlemmar inom ledningsgrupper. Det vore optimalt om vi skulle kunna få en intervju med både en manlig och en kvinnlig ledamot/ ledare. Dock uppskattar vi all typ av kontakt och vägledning.

Vi ser fram emot ert svar. Ha en fin dag!

Vänliga hälsningar,
Linus Eklund och Gabriella Radencrantz

Appendix 2: Interview Guide

Below are the questions that formed the foundation of our semi-structured interviews. As the interviewees are Swedish the interviews were conducted in Swedish, which is why the questions are formulated in Swedish. Approximate english translations are stated in cursive after each question for clarification reasons. Questions marked in yellow are secondary questions asked if the possibility is given, but those that are not marked will dictate the interview structure.

Introduction, Small Talk and Background
- Vill du berätta lite om dig själv? *Could you tell us a bit about yourself?*
- Vilken position har du på företaget? Vill du berätta lite om din roll? *What position do you hold within the company? Could you tell us a bit more about your role?*

- Hur har din resa sett ut till denna position? *What has your journey towards this position looked like?*

Sustainability Values
- Vad innebär hållbarhet för dig? *What does sustainability mean to you?*
- Vad tycker du om hållbarhet och CSR? *What are your thoughts about sustainability and CSR?*
- Hur viktiga tycker du att dessa ämnen är? *How important do you find these issues?*
    - Varför? *Why?*

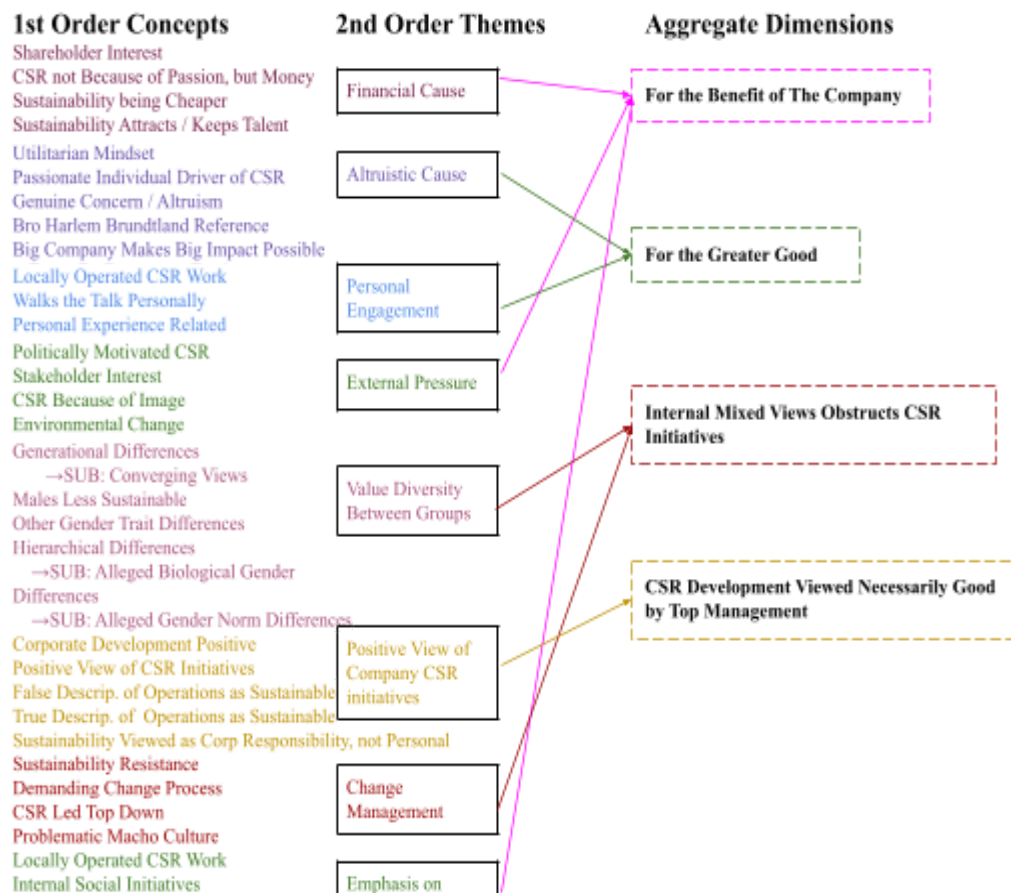**The Company and Sustainability**
- Vad tycker du om ditt företags arbete med dessa frågor? *What do you think about your company's work with sustainability?*

- Hur har företagets engagemang inom sådana frågor utvecklats över åren? *How has your company's engagement in sustainability evolved over the years?*
    - Är det något du skulle vilja lägga till eller ändra? *Is there anything you would want to change or add to this work?*

Gender and Sustainability
- Upplever du att andra anställda ser på hållbarhet på samma sätt som dig? *Do you experience that other employees view sustainability in the same way as you?*
- Varför tror du att det har skett en förändring inom bolagets fokus på hållbarhet de senaste åren? *Why do you think that your company's engagement in sustainability has evolved over the years?*
- Hur stor del spelar de anställda i hållbarhetsarbetet? *How big of an impact do the employees have in sustainability work?*
- Har vissa anställda större påverkan? *Do some employees have more of a say?*
- Upplever du att männen och kvinnorna inom bolaget ser på hållbarhet olika? Eller bryr sig olika mycket? *Do you experience the men and women within the company viewing sustainability differently? Or that they care to different degrees?*

Appendix 3: Overview of Results of Coding

Below is an overview of the results of the coding. Only the concepts that have proved relevant for the research questions have been included. The first order concepts are concepts that were brought up multiple times by most, if not all, of the interviewees. These include, but are not limited to, their own explanations as to why they engage in sustainability, what they engage in, explanations of the culture at the company, how they view gender differences, they own opinions of sustainability, what drives them personally, etc. See explanations to the 1st order concepts in appendix 4.

Appendix 4: General explanation of 1st Order Concepts

Listed below are the 1st order concepts, as well as short explanations to them, including some examples, in order to provide clarity and transparency to the process of moving from data to our 1st order concepts. Only the concepts that have proved relevant for the research questions have been included.

Shareholder Interest - Initiatives driven by shareholder interest and pressure
CSR not Because of Passion, but Money - Initiatives driven by financial gains
Sustainability being Cheaper - Example: using less steel in production is better for the environment and the wallet
Sustainability Attracts / Keeps Talent - Sustainability as a way to attract and retain high quality employees

Utilitarian Mindset - Maximizing good with the available means
Passionate Individual Driver of CSR - Example: Passionate CEO pushes change
Genuine Concern / Altruism - Initiatives driven by genuine desire to do good simply for the act of doing good
Bro Harlem Brundtland Reference - Referencing the famous quote from
Big Company Makes Big Impact Possible - Mentioning how large power the companies have to do good, and bad
Locally Operated CSR Work - Initiatives taken on a local level, i.e., sponsoring a local football team
Walks the Talk Personally - Works hard for sustainability outside of work as well
Personal Experience Related - Passion and concern for CSR driven by personal experiences

Politically Motivated CSR - Initiatives driven by laws and regulations
Stakeholder Interest - Initiatives driven by pressure from stakeholders
CSR Because of Image - Initiatives driven by improving image and brand
Environmental Change - A switch in norms and values in society pushes CSR

Generational Differences - A difference in opinions and values between generations
   →SUB: Converging Views - In the younger generations values and opinions between ages and genders is converging
Males Less Sustainable - Mentioning men being less sustainable than women
Other Gender Trait Differences - Mentioning gender difference not related to sustainability
Hierarchical Differences - Mentioning differences in values and opinions in different hierarchies
   →SUB: Alleged Biological Gender Differences - Mention of gender difference allegedly caused by biological differences
Corporate Development Positive - claiming the company has improved in terms of CSR, caused by norms
Positive View of CSR Initiatives - claims the CSR work of the company as being goodmpany
False Descrip. of Operations as Sustainable - claiming work as being sustainable when it objectively is not
True Descrip. of Operations as Sustainable - claiming work as being sustainable when it is objectively is
Sustainability Viewed as Corp Responsibility, not Personal - claim that corporations are responsible for improving sustainability
Sustainability Resistance - mention of resistance within company against sustainability initiatives
Demanding Change Process - implementing sustainability initiatives is a demanding and lengthy process
CSR Led Top Down - the top makes the CSR decisions
Internal Social Initiatives - Internal CSR initiatives mentioned
External Social Initiatives - External CSR initiatives mentioned