Sensemaking or sensegiving?

A content analysis on companies' strategic approaches to consumers as stakeholders

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Tiivistelmä – Referat – Abstract

This study is focused on creating a wholesome picture of the strategic measures utilized by companies when referring to consumers in sustainability reports. The goal of this study is to find out the type of strategic value placed on interaction with consumers as stakeholders and to find out if they have a fundamental influence on CSR (Corporate Social Responsibility) communication or not. Studies show, that consumers are becoming increasingly aware of the effects their consumption might have on the environment. Hence, communicating about sustainability and responsible actions play an integral part of image building and value creation for companies. This increased awareness has also changed consumption patterns and ways of addressing value and legitimacy to companies. By focusing on the ways companies connect sustainability communication and ways of communicating about consumers, this study aims to create a wholesome picture of how companies connect society and consumers to their sustainability communication and what strategic measures are used.

This study uses content analysis to map out What is the role of consumers in the communicative strategy presented in sustainability reports and to scope what kind of communicative strategies regarding consumers can be identified from sustainability reports. The material for this study consists of 16 sustainability reports from four Finnish companies, Marimekko, Stockmann, Fiskars and Kesko. Sustainability reports by these companies have been analyzed by identifying all mentions of consumers and stakeholders. These mentions or quotes have then been placed under themes that signify the degree of consumer interaction in communication. Quotes are identified as either stakeholder information strategy, stakeholder response strategy or stakeholder involvement strategy. From under these themes, clusters of quote types have been identified. These clusters underline the diversity of stakeholders, the effects of society and the long-term goals companies have.

The results of this study show that companies have included consumers into their communication and are using communicative strategies that take dialogue into account. This indicates that communicative strategies are created in dialogue with consumers and society and that companies find these influences important. However, companies included in this study have not fully adopted a consumer centric communication strategy, as most of the mentions fit the description of the stakeholder response strategy. From the content placed under the themes, clusters show how there are multiple ways with which communication is connected to consumers and society and how there are various viewpoints on the benefits of interactive communication. Social media also proves to play an important role in this dynamic.

Based on this study it can be concluded that companies take consumers changing interest and current trends into account in their communicative processes. The results of this study provide a focused view on the inclusivity of communication by these Finnish companies but also shows how, on a greater scope, there is a clear link between society, consumers and the strategic communicative choices made by companies.

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1. Preface

The rise of social media has resulted in us consumers having an increasing power to influence the world around us. This also applies to the dialogue we are able to engage in with companies. The availability of information and the ease with which comparisons can be made by consumers have resulted in a new dynamic on the communicative field. The previous dynamic of one-sided communication where information was "served" to consumers has in many cases, been set aside and replaced by a more inclusive way of communicating

Hence, as consumers have an increasing power and say in companies' communicative strategies and can be seen as more integral players in image building and branding, communicating about CSR (Corporate Social Responsibility) can, and should be, considered vital. Environmentally conscious and responsible consuming has in recent years become a hot topic. As these topics become more and more important, companies and consumers alike are forced to adapt. Scandals and an increased level of knowledge have resulted in a growing demand for sustainability communication and legitimacy questions. Naturally, these developments have affected strategic choices as well. Communicating about CSR and especially environmental consciousness, has evolved into a competitive asset and a means for differentiation on the market. Nearly every brand imaginable has published some sort of sustainability campaign or report. A study by Sitra, completed in January 2019, shows that nearly 30% of Finnish consumers are motivated by environmental questions and "green" values when making purchase decisions (Fiksu Kuluttaminen Suomessa, Sitran Selvitys, 2019, 144). Hereby, it can be considered evident, that CSR matters and especially questions about sustainability, are a competitive asset on the Finnish market.

In this study I aim to map out how, or if at all, companies utilize external stakeholders as strategic assets in CSR communication, focusing especially on the types of communication given by companies. The goal is to find out the strategic value put on dialogue with stakeholders and to find out if stakeholders really have a fundamental influence on CSR communication or if they are merely an afterthought in the strategic choices companies make. By focusing on the ways of referring to consumers and the value put on stakeholder interaction, I strive towards finding deeper correlations and

sensemaking processes between stakeholders and companies making strategic decisions. As mentioned earlier, consumers have an increasing power and influence on brands. According to studies focusing on sense making processes by consumers and stakeholders (for example Ursa et al. and Colleoni 2013), perceived legitimacy is an interactive process. In this study I want to touch upon legitimacy as well and find out if legitimacy building plays a part in communicative strategies.

The aim is to find out the possible impact of stakeholder communication on CSR communication strategies in Finnish companies in different industries. By choosing this theme for my study I strive towards bringing clarity and insight to a field that is constantly changing and also affected heavily by the whims of social media and society in general. My personal interest towards this subject has been awoken by identifying certain behaviours and thoughts in my consumption patterns. As I am making purchase decisions, as a consumer interested in social and environmental questions, I often turn to social media and other company communication to "evaluate" a company and its sustainability efforts and most of all communication. Are they being communicated in an accessible and informative way? Are questions being answered and do I feel included and informed as a consumer?

In order to answer these questions and to fully understand the field I will look deeper into four Finnish companies and their CSR strategies. These companies' communicative strategies will be studied through qualitative content analysis of sustainability reports. By gathering and studying this material and utilizing the specific interpretive methods chosen for this study, I aim to create holistic pictures of communicative strategies employed by the companies in question and to determine what the role of the consumer is in all this.

In this study I will first present an outline of the theoretical framework picked out to best frame the themes, topics and phenomena related to the studied topic. In this chapter a thorough scoping of theories related to CSR, ways of communicating with consumers and dialogue will be presented. Different theories regarding the importance of interaction between corporations and stakeholders will also be presented. Following this outline of theories and scoping of backgrounds related to this study, I will present the research question and problem more closely. Methodology and the traits related to qualitative content analysis and the use of themes, clusters are presented after this. The study will then move on to presenting the material studied more up close. In this chapter the

companies chosen for this study and the sustainability reports are presented. Here, I have also aimed at describing the interpretive themes by Morsing and Schultz (2002) used to categorize the content under themes. The following chapters are dedicated to analysis. One by one, the companies' sustainability reporting principles related to consumers and the ways in which they communicate regarding their stakeholders, is dissected. After this, the study will move on to a more holistic viewing of the reports through a company boundary crossing analysis. Here the content will be studied across the years and reoccurring and common themes will be scoped out and analysed. The role of social media is also presented in this general analysis. The last chapters of the study are dedicated to a general discussion and thoughts of the findings and ideas on future studies.

2. Theoretical framework

In this chapter I aim to shape and present a theoretical framework to this study. This includes defining the viewpoints and interpretation models of corporate social responsibility (referred to as CSR from here on) used in this study. CSR has through years been defined in multiple ways and has like many other terms in business, evolved to answer the current needs of businesses and stakeholders. In this study I will present both the classical divided viewpoint by Archie Carroll (1979) and a more holistic approach by Øyvind Ihlen et al. (2014). A great deal of the theoretical framework in this study will rely and look back on Edward Freemans stakeholder theory (1984). Stakeholder theory will provide the groundwork for my study and act as a motivational frame for the approach chosen. I will in the following chapter on stakeholder theory, present both Freemans classical stakeholder theory and newer adaptations. To support my research, I will focus on themes like business and stakeholder theory, stakeholders and sustainability as well as stakeholders in society. I will also pay attention to the concept of dialogue and the ways companies and stakeholders might experience and take advantage of this interaction. Closely related to this is social media and the opportunities and most of all responsibilities it brings along. By defining and looking closer into these themes, I aspire to create a wholesome groundwork and structure for this study and most of all enable justified and motivated study results.

2.1. CSR

Corporate Social Responsibility communication is a wide framework and has attracted scholars from a wide range of disciplines. Depending on the field of studies and the applied framework, various definitions have been established. One of the most popular definitions for CSR is the one by Archie Carroll from 1979. In this definition of CSR Carroll separates between four responsibilities that society expects businesses to assume (1979, 500). These responsibilities include economic responsibilities, legal responsibilities, ethical responsibilities and discretionary responsibilities. The prominence in this viewpoint lies in responsibility. Carroll emphasises how some of the responsibilities, like economic and legal responsibilities, are fundamental and mutually expected to be followed in society. Ethical and discretionary responsibilities on the other hand, are more abstract and left to individual judgement and choice (1979, 499). As early as 1979, Carroll stresses the importance of these latter more abstract themes and stresses

how these will become an increasingly important part of modern CSR. Although sometimes perceived as outdated, Carrolls divide of responsibilities provides a clear base for CSR responsibilities and highlights the recent changes and developments in the field. Øyvind Ihlen et al. acknowledge the importance of Carrolls divide of responsibilities while also emphasizing communicative holistic framework (2014, 29). With this they refer to a reflective interpretation of CSR, focusing on the interaction with the environment and social surroundings. This brings us to stakeholder theory. Pedersen, like Øyvind et al., brings up how the clear distinctions between social and economic assets no longer reflect reality (2006, 138). With this notion he refers to the idea that stakeholders have other ideas and assets to bring to a company than solely financial assets. Pedersen also points out that these assets can no longer be clearly separated (2006, 2). Economic decisions have social consequences (and vice versa) and neither can be seen as an independent unaffected part in corporate strategy. As people outside the companies have become increasingly important in the sensemaking and valuation process of brands and brand images, stakeholder theory has secured its place in the core of CSR studies.

In other words, successful CSR is all about the people. Line Schmeltz (2014) emphasizes how CSR-issues are personal and bound to awake emotions and discussion. Whether it is about global warming, questions about the supply chain or human rights issues, CSR-themes are complex and emotional and personal (2014, 186). Schmeltz also touches upon the differences in understandings that stakeholders apply in the interpretation of CSR communication. According to studies, CSR is nowadays interpreted as a natural part of business and communication should be balanced between social and the personal values (2014, 190). In other words, communication about CSR is seen as a compulsory and natural part of business in society, rather than a separate communicative project. Schmeltz highlights how consumers usually measure a company's CSR actions to their own and typically pay attention to communication that resonates with their internal world. As this internal world is shaped by both society and personal values, CSR communication should also reproduce and echo these themes back at consumers and stakeholders (2014, 192). According to Schmeltz, the effective CSR message consists of a mix of influences that portray corporate values, consumer values and CSR values (2014, 195).

2.2. Stakeholder Theory

Stakeholder theory highlights the idea that companies and their actions happen in interaction with society and people, rather than separated from the two. With roots in 1980, stakeholder theory was Edward Freemans' counteract to the dominant view on corporations (2010, 4). Previously seen as property of their owners, this bureaucratic viewpoint only considered companies as the sum of their internal aspects and actions (Freeman et al. 2010, 5). Freeman et al. on the other hand, define business and corporations as the "set of relationships among groups which have a stake in the activities that make up the business" (2010, 24). Business is thereby defined by how these stakeholders interact with each other and thus create and address value. Freeman et al. differentiate between two types of stakeholders; primary and secondary stakeholders (2010, 24). This divide highlights how some stakeholders lie in closer proximity to the corporation than others. In this study I will focus on studying one group of primary stakeholders; customers. This choice is based on the idea of increasingly active and educated customers. Through this limitation I want to emphasize the idea of interaction and reactive communication between external and internal actors on the market, focusing on the most visible and loud group of stakeholders. Mette Morsing and Majken Schultz also interpret stakeholder theory through external and internal environments (2006, 324). In their study Morsing and Schultz underline how it is important for corporations and their leaders to understand this divide and though this create and shape a new interpretation of the organization (2006, 234). For the CSR communication efforts today, the stakeholder theory point of view embodies a more holistic approach to the relationship with customers. This approach also means that communicative strategies must be adapted. Interaction rather than management and most of all; dialogue rather than monologue.

In order to understand and make sense of stakeholder theory in a meaningful way, I will draw extra attention towards communicative actions that enable and encourage dialogue. Mette Morsing and Majken Schultz (2006) call attention to the interpretation of CSR messages to potential consumers. Corporate image and self-presentation alongside the type of stakeholder relationship endorsed create according to Morsing and Schultz, the groundwork for perceived transparency and legitimacy (2006, 325). Perceptions of legitimacy and transparency are some of the key themes when creating a sustainable

image and positioning oneself on the market. In order to fully understand stakeholder relationships, it is crucial to understand not only the stakeholder influence but also the response (Andriof 2002, 30). This creates a wholesome picture of the dialogue with stakeholders.

2.2.1. Stakeholders and business

Stakeholder theory is, as mentioned previously, not solely focused on the "soft values" of business and communication. A big part of Freemans stakeholder theory, touches upon the financial impact of added stakeholder attention; the business-side of value creation. Successful businesses today, seem to be the ones that find balance between profitability and responsibility. Viewing stakeholder interaction as a long-term dynamic process rather than something that needs to be "managed" shows awareness and understanding of society and culture today. Freeman states that "stakeholder theory is fundamentally a theory about how business works at its best and how it could work" (2010, 9). For stakeholder theory to be interpreted and adapted properly, Freeman argues that stakeholder relationships and trust must be seen as a fundamental way to describe business (2010, 9). This indicates a dynamic where value creation is a joint effort, affected by customers, suppliers, financiers and other interactive actors (2010, 24). In order to understand business, Freeman emphasizes that one must know how this set of interconnected relationships works (2010, 24). This relationship should not be ruined by resorting in trade-offs that position stakeholders in unequal positions (2010, 27). An ideal business situation according to Freeman is about "creating as much value as possible for stakeholders, without resorting to trade-offs" (2010, 27). Birte Freundenreich, Florian Lüdeke-Freund and Stefan Schaltegger have expanded Freemans' theory about value addressed by stakeholders by broadening the interpretation of value even further. They perceive value experienced by stakeholders as individualistic. With this they refer to an idea of co-creation by individuals and dynamic reciprocity. According to Freundenreich et al. Freemans' idea of stakeholder theory as relationships and engagement is although useful, a bit too simplistic (2020, 4). They suggest that there are multi-directional flows of value in the value-creation process. Paying attention to these flows is, according to Freundenreich et al., integral if a business is to operate successfully (2020, 5). Stakeholders take part in dialogue with each other as well as with corporations, NGOs

and the media. The motivations for participating in dialogue and value co-creation might vary, but Freundenreich et al. point out that identifying the variety of perspectives while keeping the joint purpose in mind, creates a fruitful network for business (2020, 5).

Andriof and Waddock (2002) also place businesses in the heart of society. They steer far away from the idea that businesses should be seen as independent unaffected islands in the stream of society, trends and people. On the contrary, they highlight an erosion of boundaries between companies and external influences and place emphasis on the process where influences are embraced (2002, 22). In a constant stream of influences, it might be perceived as difficult to maintain the essence of a company. Michael C. Jensen has like Freundenreich et al. taken stakeholder theory further. Jensens' answer to possible confusion and contrarieties arising from multiple influences and stakeholder messages is enlightened stakeholder theory (2002, 67). Enlightened stakeholder theory takes into account all the objectives of stakeholders but focuses on the long-term goals in order to satisfy internal and external stakeholders interests (2002, 67). With this modified view on stakeholder theory, Jensen strives to highlight how "short term profit maximisation at the expense of long-term value creation is a sure way to destroy value" (2002, 77). Jensen highlights here how it is fruitful to take stakeholder trends, dialogue and opinions into account, but in doing so, one must remain true to a long-term goal and vision. This viewpoint is interesting as it highlights the idea of remaining true to business goals while engaging in stakeholder dialogue and co-creation of value.

2.2.2. Stakeholders and sustainability

Companies operate in symbiosis with their environment and people. As climate change, societal injustice and other questions regarding CSR-related issues play an increasingly big part in daily discussion and society, companies are forced to respond and adapt. This means responding to the needs and wants of stakeholders, not only on a business level but also on a societal level. The sole focus of a company can no longer be profit from a financial viewpoint. Sustainability efforts must be included into companies and preferably be positioned in the core of the corporation and most importantly in its communicative actions. In the following chapter I will map out how stakeholder theory and attention to sustainability have been merged together in previous studies.

Freundernreich et al. view stakeholders as both recipients and co-creators of value (2020, 8). They bring an added layer to Freemans stakeholder theory by bringing closer attention to the creation of value. Freundernreich et al. interpret value as a multi-faceted term where the idea of value might differ among stakeholders although the result and purpose is joint (2020, 11). With focus on sustainability and value creation, Freundenreich et al. emphasize how it is beneficial for companies to align the interests of different stakeholders and through this strive towards fulfilling mutual interests like sustainability efforts. They propose a framework where all stakeholders take part in a reciprocal flow of value creation and take part in mutually beneficial exchanges rather than adapting a single faceted and contradictory approach (2020, 11). Value addressed by customers and other stakeholders should, according to Freundenreich et al., be seen as more of a portfolio of values than a single united outcome. As multiple viewpoints on value are combined and taken into account, Freundenreich et al. argue that a richer basis for developing sustainability business models can be created (2020, 11). From a communicative point of view, this approach is highly interesting. Freundenreich et al. present an idea where it is not desirable to find a "one off" solution to CSR- or sustainability communication, but rather they encourage to create strategies that enable tailored approaches for different groups while always keeping one main focus in mind (2020, 11).

So, are decisions about sustainability efforts and CSR ultimately decisions about the governance of stakeholder relations or internal motivations? Pasi Heikurinen has studied how sustainability efforts in the hospitality industry vary among Nordic countries (2010). Heikurinens study resulted in findings that indicated correlations between the amount of corporate responsibility and the firms key stake holders' values (2010, 146). Strategic positioning according to stakeholder interests affected the perceived reputation and legitimacy and has variations over time (2010, 146). Heikurinen found differences in corporate responsibility attitudes and actions between countries. This study showed that more developed environmental "laws of society" resulted in higher CR actions (2010, 147). This highlights the idea that context plays an integral part in the attitudes of stakeholders and therefore also in companies decision-making processes. Heikurinen also found differences between stakeholder groups and has a similar approach to stakeholder theory as Freundenreich et al. He found that key stakeholders (internal and external) and "regular" stakeholders had different roles in the value-creation process (2010, 147).

Corporate responsibility stems according to Heikurinen from internal stakeholders such as team members and is then moulded and re-formed by external stakeholders i.e. customers (2010, 147). This nods in the same direction as Freundenreich et al.'s idea of multiple shapes and views on value but a joint end result; which in this case presents itself as sustainability efforts.

2.2.3. Stakeholders in society

What all these previously mentioned studies and theories have in common is the focus on time and space. All the aforementioned scholars call attention to changing times and how CSR strategies and viewpoints should and must reflect the current interests and ideas of stakeholders. As the studies made by Sitra (2018) show, one of the key elements and interests in purchasing behaviour in Finland are "green" values. A focus on ecological and sustainable purchase behaviour and mind-set combined with raised consumer awareness, requires an increasingly sophisticated and holistic view on communicative strategy.

As mentioned earlier Øyvind et al. approach CSR communication from a holistic point of view. They discuss CSR communication from the epistemological perspective of social constructionism, underlining how language and culture are ever changing. Consumers create the dialogue and the social constructs through which communication is decoded and perceived. (2014, 28) When viewing the communicative field as holistic, this focus should also be applied to the stakeholders and the way they make decisions and form perceptions of brands on the market and in the public sphere.

Leary et al. present the idea of Perceived Marketplace Influence (PMI) when consumers make "green" or sustainable purchase choices (2014). Leary et al. argue that "ones' efforts in the marketplace can influence the marketplace behaviour of other consumers and organizations" (2014, 1954). Through this argument they aim to portray the idea of a shared reality in the marketplace and highlight how the actions of an individual are actually experienced as a part of something greater. These two viewpoints underline how current culture and discourses have the power to affect both purchase decisions and the framework through which CSR communication is interpreted in society today. Companies can manage their *relationships* with customers and stakeholders but they can't manage these external actors (Andriof et al. 2002, 10). As Both Øyvind (2017) et al and

Leary et al. (2014) state, consumers' choices are a result of their environment and the culture and trends they take part in and shape. In this research I will aim to utilize this framework to interpret the mentions of consumers as stakeholders in sustainability reports. By studying if there are noticeable changes across the four-year timespan I'm hoping to discover if changes in consumption such as conscious or "green" consumption are visible in the sustainability reports. As mentioned earlier by Freundenreich et al., stakeholders should not be seen as a unanimous mass all paying attention to similar questions and all sharing the same values (2020). Freundenreich et al.'s definition of stakeholders as independent individuals with a joint cause correlate with Freemans theories from 2010. Freeman highlights how "no stakeholder stands alone in the process of value creation" (2010, 27). All processes in the stakeholder relationship are interconnected and dependant on each other. This is why Freeman emphasizes how stakeholder interests should be seen as joint and not as conflicting trade-offs (2010, 27).

2.3. Corporations and dialogue

As consumers we might choose to "follow" certain brands on social media to keep up to date with new products, communication and other news. Consumers are no longer interested in solely purchasing products. Many want to engage and feel like a part of something they are interested in. In the eyes of the stakeholder, and in this case the consumer, brand image is mainly created through communication. On social media this happens through posts (pictures, text), reposts, and customer service (Elving and Postma, 2017, 133). Because of this change in the communicative field, studying dialogue has become increasingly important and hereby, dialogue a crucial part of stakeholder communication.

The basic description and definition of dialogue is striving towards an understanding of other peoples' views in order to create meaning to the questions or themes discussed (Alhanen et al., 2015). Dialogue is in other words a strive towards mutual understanding. Alhanen et al. compare dialogue to democracy (2015). They highlight how in dialogue, all individuals and their views should be considered equally valuable. When referring to dialogue in this paper, it is this idea of dialogue that I aim to bring forth. In other words; a viewpoint where companies and stakeholders (primarily consumers in this study)

engage in a discussion where all actors are considered equals, the conversation is open and accessible for everyone, there is trust and different interests are taken into account.

In a web article published by Holm et al. for Sitra, dialogue is described as a representation of values and interests (2018). This supports the idea Øyvind et al. who approach communication from a holistic point of view and also highlight social constructionism (2014). The space and pre-sets in which dialogue is had, hereby affects the course of the dialogue. When striving towards mutual understanding the individuals taking part in a dialogue, work to understand each other and to widen their own understanding (Holm et al. 2018). In order for this process to succeed fruitfully Holm et al. suggest that there must be trust. This claim is based on the idea that in order to partake in dialogue, the actors must assume that others viewpoints are worth listening to and valuable. This builds trust among the actors and encourages participation in dialogue.
This brings us to the question of legitimacy. As sustainability and ethical questions are becoming increasingly important, companies are forced to fulfil growing expectations (Colleoni, 2013, 228). As social and environmental scandals have become easier than ever to spread, the public has developed a growing need for a new kind of corporate legitimacy (Colleoni, 2013, 229). Colleoni describes corporate legitimacy trough Suchmanns interpretation as "a generalized assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed systems of norms, values beliefs, and definitions" (Suchmann, 1995, 574).

Touching upon the already mentioned holistic approach to dialogue, Colleoni mentions how organizational legitimacy many times can be seen as stemmed from culture and society. This idea, based on the concept of organizational legitimacy, highlights how it is vital for organizations to interact with society as well as people and to react accordingly (Colleoni, 2013, 230). This applies in "reverse" as well. In order for stakeholders to perceive the organization as legitimate and meaningful, it must resonate with their current beliefs and interests (Colleoni, 2013, 230).
In other words; in order to survive and thrive the organization and its actions must be considered current, meaningful and trustworthy by stakeholders and in addition the organization should think the same about its stakeholders. When inspecting the Instagram feed of a few Finnish companies like Marimekko and Finlayson, the flow of commercial posts is quite frequently interrupted by political or cultural posts regarding current

matters. In the case of Marimekko the Black Lives Matter "black square" is one of the posts with the most likes on their feed (Instagram 2.6.20, accessed 9.11.20). A similar phenomenon can be seen on Finlaysons' feed. A picture of a banner put up for the Helsinki visit of president Donald Trump stating "Welcome to Finland, president Trump. We are slightly worried. The goal of politics is to make the world as good as possible. For everyone. Make good decisions." (Instagram 16.7.18, accessed 9.11.20). This post has collected nearly double the amount of likes compared to general commercial posts. Daring and current statements like the ones mentioned above can be considered evidence of both corporations engaging in societal matters and as efforts towards creating an image that positions the brand on a cultural relevance spectrum. The amount of engagement in these posts, both the amount of likes and the comments, also signifies an interest by consumers in this sort of content and statements. While not directly related to environmental matters, these posts underline the importance of CSR-communication to consumers and the public aspects in the value and legitimacy creation process.

Legitimacy can also be interpreted as the perceived value and quality associated with a brand or its' product. Cristopher et al. refer to their perception of legitimacy and stakeholder relationships as *relationship marketing* (1991,7). With this term they want to draw attention to both quality and customer service when competing for the attention of stakeholders. The core argument that Cristopher et al. want to bring forth is the idea that marketing must span across multiple "markets" of stakeholders as a holistic process, considering all aspects and variables on a longer timespan (1991, 7).

Cristopher et al. argue that to a high degree, relationship marketing is about keeping the customer, not only about getting them in the first place (1991, 6). For companies trying to establish a position on the market this means moulding and refining processes and people from reactive to adaptive (1991, 15, figure 4). Most of all, this also means determining quality from the perspective of the customer and recognising customer needs, while not forgetting differences between segments (1991, 4). Though differences in approaches are evident, Both Colleoni (2013) and Cristopher et al. (1991) underline the role of the stakeholders in value creation and legitimacy.

2.3.1. The role of social media in dialogue

Even though this study relies on sustainability reports, for the material studied, the full scope of interactive communication and the challenges related to it are fruitful to map out. By briefly studying social media and the special traits linked to dialogue on these platforms and the interaction on them, I hope to possibly find reference points for the communicative strategies used in sustainability reports. In addition, corporate communication has increasingly blurry channel boundaries and hybrid approaches are nowadays common. As the publishing of sustainability reports are announced on Instagram and other social media channels, studying what interaction means on these channels is highly relevant. In addition, social media can be seen as a close representation of society and currently popular themes and topics. Trends get picked up on social media fast and news can in some cases circulate fast. In other words, social media acts as a mirror to society as it is to a great extent a sum of its users and their interests and views.

As mentioned in the preface, social media is often portrayed as the enabler of dialogue. With little gatekeeping and the open opportunity to comment directly on a post or write on a company's Facebook page, a feeling of directness and real interaction might arise. But is this really the case? Are external stakeholders in reality participating in dialogue with companies when they confront sustainability claims in the comments section below an Instagram post?

According to Wim Elving and Rosa Postma, who have studied the dialogue taking place on social media, there are some difficulties and fears regarding this communicative method (2017). Elving's and Postma's studies show, that while companies consider dialogue on social media a vital part of communication, they do not fully utilize the opportunities stakeholder dialogue has to offer (2017, 136). The fear of losing control of the conversation and not making the most of the interactive features that social media have to offer were reoccurring themes in Elving's and Postma's study. In my study, I want to find out if this is also the case in Finland today or are companies actually adapting their communicative strategies to highlight the importance of dialogue.

Daniel Korschun and Shuili Du also underline how very little is actually known about how dialogues regarding CSR on social media should actually be approached (2012, 1494). Korchun and Du argue, that social media can be considered an excellent platform

for CSR related communication and dialogue (2012, 1495). Social media is often defined as the channel that allows the creation and sharing of content generated by its users. In this sense, Korchun and Du emphasize how it is the peer-to-peer communication that creates community and results in networks (2012, 1495). Through virtual communities and networks, people are able to showcase and express their values and become parts of bigger collectives. These collectives have the power to shape dialogue and even norms (Korchun and Du, 2012, 1495). Another supporting element in social media is activeness. Korchun and Du find this dynamic, where users are not a passive audience but co-creators, a key element in successful CSR communication. They state that co-creation creates value unlike any other means of communication (2012, 1496). Co-creation gives consumers the opportunity to communicate with both their perceived community and the companies about their preferences and ideas (2012, 1495).

3. Research question and research problem

Previous studies have acknowledged how stakeholders and corporations interact with each other and what the effects of these actions might be. Many scholars have identified the potential and the power external stakeholder groups have and the possibilities social media provides them with. Virtual networks and co-creation have brought new dimensions to communication and companies have endless possibilities to take part in dialogue and encourage stakeholders to become a part of the communicative process. This means companies have also acquired new possibilities of communicating with consumers interactively. Sustainability questions and the future of our planet are in the highest degree a joint effort. Even though this study focuses on communicative strategies and the corporate world, it is the element of sustainability that underlines the societal relevance of this study and the focus on stakeholder theory that highlights the bigger picture of companies and people in a changing world.

Primary research question:
What is the role of consumers in the communicative strategy presented in sustainability reports?

Secondary additional question:

- What kind of communicative strategies regarding consumers can be identified from sustainability reports?

Studying the narrative used in sustainability reports and the degree of attention put on stakeholder engagement, gives a wholesome picture of attitudes and ideologies regarding stakeholders and their importance to companies. This study aims to take a deep dive into the source of corporate communicative strategy. What is it that motivates companies to make certain strategic decisions about sustainability communication? Are the motives internal or external or possibly both? By creating a wholesome picture of companies' sustainability communication through sustainability reports of various Finnish companies over a course of four years, I hope to create a holistic picture of the (possible) stakeholder involvement and corporate CSR strategy and the strategies utilized.

Limitations and relevance:

This study relies on sustainability reports as material. These reports are published by companies, constructed by them internally and presented to the public in a way that best represents the company guidelines and a positive image. Naturally, this suggests that this study is at the mercy of corporate communication and relies on facts presented to the public in a certain way. As the goal of this study is not to evaluate the sustainability efforts or the social responsibility work of these companies, but rather to analyze their communicative methods, I do not find this setup compromising. This study is limited to the Finnish market and thereby represents only a fraction of the communicative strategies that exist on a global level. This limitation is however necessary in the creation of a wholesome picture in a study of this size. By choosing a market familiar to myself and communication aimed (mostly) at a rather small audience of Finnish consumers, I hope to create one wholesome image of communicative strategies in this context. The communicative strategies this study is focused on, are the ones aimed at reaching consumers. This means the other stakeholder groups like suppliers and employees are cropped out of this particular study.

This study aims at creating a wholesome picture of strategic measures used by companies when referring to consumers in their sustainability reports. The significance of this outline is underlined on both a societal level and from a business point of view. This study connects society, consumers and companies' sustainability from a communicative point of view and demonstrates the possible linkages between these actors, creating a relevant set of interconnected forces. As this study is focused on the communicative measures and strategies utilized by companies and the collaborative efforts linked to these, this study will provide a solid framework for anyone looking to connect CSR communication theory with practice on the Finnish field of sustainability communication. This study is also built around timely themes of sustainability, collaboration and modern communicative channels, which makes it relevant today.

4. Methodology

In this chapter I will present the methods used to interpret the strategic role of sustainability reports and the attitudes shown towards consumers as stakeholders in sustainability reports. As this study aims to create a short term historical view by looking into sustainability reports from four years back, a method that focuses on the content and deeper meanings found in it seems most fitting. This qualitative content analysis aims to highlight the possible changes and developments over time and therefore a method sensitive to time and culture shifts is most suitable.

4.1. Qualitative content analysis

In order to find out the strategic value put on stakeholders in sustainability reports and if this is clearly visible in sustainability reporting, I will in this study use qualitative content analysis. Qualitative content analysis will be utilized to interpret sustainability reports and connect them to the aforementioned theoretical framework. Qualitative content can be defined simply as a way of interpreting and describing content (Eskola and Suoranta, 1998) rather than using numeric methods for interpretation. Eskola and Suoranta also highlight how qualitative analytical tools bring forth cultural and societal phenomena while staying sensitive to change and the process of interpretation (1998). They mention how this method of analysis gives the researcher space and freedom to complete the study without a set hypothesis or research processes set in stone. The material chosen for this study has been picked out to represent the phenomena at hand and to answer the research question as comprehensively as possible in a study of this extent. The sample of companies and reports chosen is relatively small, but gives this study a possibility to look deeper into the material on a longer time span, and to thereby follow the essential specifications of a qualitative analysis. Eskola and Suoranta mention how the scientific research value of the sample is in this case not defined by its wideness and size but rather by its suitability for the study. According to them, it is as important to link the research to society and theoretical framework and through this, paint a wholesome picture of the theme in question (1998).

This study aims to find themes that either highlight the positive attitudes towards engagement and a proactive approach to consumers as stakeholders and important strategic assets, or portrayals of consumers as mere afterthoughts or side notes. By

creating a timeline of sustainability reports provided by the chosen companies, this study also focuses on trends and thereby aims to connect this phenomenon to society and current trends in consumption and communication.

Content analysis of the sustainability reports will follow the theoretical framework presented above, relying on stakeholder theory and the holistic interpretation of CSR. The analysis is theory based to a certain extent. Tuomi and Sarajärvi describe *theory bound* analysis can be a fruitful way of interpreting the content without the restrictions of a *theory based* analysis (2002, 98). Theory bound analysis recognizes certain theoretical connections but is not fully reliant on theory. Rather, it opens up new ways of interpreting the material in question and keeps the study on a chosen track (2002, 98). Tuomi and Sarajärvi point out how theory bound analysis is based on abductive inference. This means that the study aims to follow paths that take into account both the material and previous models of interpretation. In this study, the sustainability reports will be analysed by utilizing the CSR strategic divide by Morsing and Schultz and through themes, groups and categories that arise from the material.
This approach will hopefully allow the study to take new kinds of approaches to stakeholder engagement in communicative strategies when it comes to sustainability. As this study relies heavily on the sustainability reports provided by companies, I find it important that the analytical approach is both open and structured. Openness and flexibility is a must as the reports vary and the studied content can take various shapes while communicating the same themes. An element of structure in the shape of Freemans stakeholder theory and the framework provided by Morsing and Schultz (2002) are equally important, as these highlight and bring forth the possible similarities and cultural and societal relevance of the phenomenon. Sensitivity towards the material should not be forgotten either. The interpretive process will mostly follow a *material based interpretation,* where the narrowing process is a three-phased process (Tuomi and Sarajärvi, 2002, 110). This process will be explained below.

The aim in content analysis is to restructure and to narrow down the material that portrays the research theme (Tuomi and Sarajärvi, 2002, 110). The material is organized into a compact and clear entity without losing its original shape or losing the intended meanings. The material is in other words sensitively broken down and restructured to highlight the intended phenomenon or message. The process in this study will be structured as follows:

First, the research material chosen for this study will be thoroughly enquired into and themes regarding primary stakeholders i.e. customers, engagement, dialogue or a combination of all these will be underlined in the material. All irrelevant material that does not in any way represent the themes in focus will in this stage be eliminated from the study scope. This process, the *reduction* of relevant information, will help simplify and clarify the themes in focus and narrow down the analysed content. Second, these relevant expressions or texts will then be *clustered.*

Clustering the content means that similarities or differences are gathered into groups and named after the theme, phenomenon, interpretation or understanding that they stand for (Tuomi and Sarajärvi, 2002, 112). This narrows down the material while maintaining its essence and deeper meaning, creating a more manageable study sample (Tuomi and Sarajärvi, 2002, 113). Clustering is followed by the third step; *abstracting* the information. This process can be seen as an early form of analysis as it aims to connect the findings to theory. This phase consists of a process where the empiric material is in dialogue with theory. In this dialogue the researcher strives to finding a general inside understanding of the material in order to utilize theory in a fruitful way and thereby answer the research question (Tuomi and Sarajärvi, 2002, 115). The traits of theory bound analysis come in at this stage. According to Tuomi and Sarajärvi, theory bound analysis brings forth concepts from previously known in the abstraction phase (2002, 116). Rather than relying solely on the material to build and identify concepts, as one would in material based analysis, this study will make use of theory as well as the studied material.

4.2. The Research material

The research material in this study consists of a series of sustainability reports. Sustainability reports usually consist of multiple chapters, all focusing on themes related to CSR topics. The purpose of these annual reports is for companies to communicate about their yearly efforts, environmental focuses and societal responsibilities. In this study, the main focus will be on the content where stakeholders are mentioned, referred to or in any way involved. I will in the following chapters explain these sustainability reports, the content and role in the strategic communication of companies. I will also take a deeper look into these companies chosen for this study and motivate my choices.

4.2.1. Sustainability reports

This study will take a closer look at annual sustainability reports provided by companies over a four year reporting span (2016-2019). These widely accessible reports provide insight to the economic, environmental and social impacts caused by companies and act as a way of communicating and demonstrating CSR-efforts to stakeholders. When striving towards creating positive perceptions among stakeholders, sustainability reporting has become a mainstream practice (Boiral et al. 2017, 703). Sustainability reporting has given companies a voice to communicate sustainability with and intertwined business and societal and environmental performance. In order to be interpreted in an understandable way and to be comparable by stakeholders, sustainability reports should fulfil certain standards (Boiral et al. 2017, 704). Boiral et al. emphasize how successful sustainability reporting is fully reliant on the credibility, quality of presentation and follow certain norms (2017, 704). According to Boiral et al. there is a fine line between sustainability reports turning into marketing tools or actually being perceived as reliable sources of information.

As a counteract to these possible difficulties in comparison and interpretation, GRI-standards have been introduced. The Global Reporting Initiative (GRI) works to provide sustainability disclosure standards to enable transparent and open dialogue in sustainability reporting (GRI, 2020). When comparing and assessing sustainability reports, GRI standards provide a clear framework for the interpretation of reports. These newer reporting standards have increased the feeling of legitimacy by adding an element of comparability and standardisation. The focus in this study is mainly the communicative measures used in the "free text". However, the development and the normalisation of GRI-standards have moulded sustainability reports, or at least a part of them, towards a professional and less commercial structure making them interesting balancing acts between good PR, image building and actual reporting.

4.2.2. The Companies

The companies chosen for this study are all Finnish companies, big or medium sized in their respective business sectors. Marimekko represents the fashion and home goods category with 102,3 million in yearly turnover and over 400 employees in 2019. Founded in 1951, Marimekko is widely known for its bold prints and has secured a place in Finnish design heritage. Marimekko products are sold globally and range from clothing to home décor items (company.marimekko.com). Their vision is "to be the world's most inspiring lifestyle design brand renowned by bold prints". Stockmann has a long history in Finland, dating back to 1852. In 2019 Stockmanns turnover reached 960,4 million and the company employed nearly 5000 people. There are Their vision is "to be the marketplace for good life". The Fiskars Group is a parent company to multiple well-known Finnish lifestyle brands. These include Iittala, Gerber and Fiskars. Their home goods and lifestyle products are available around the world and they employ around 7000 people in 30 countries (fiskarsgroup.com). Their yearly turnover reached nearly 1,1 billion euros in 2019. Fiskars describe their vision as "Making the everyday extraordinary". Kesko lies in the top tier of grocery trade in Finland with a yearly turnover of 10,72 billion and nearly 21 000 employees. They operate in a variety of fields including consumer goods, building and housing technology trade and car trade (kesko.fi). They are the second biggest operator in grocery trade in Finland and account for 36,7% of the market share. Keskos vision is "to be the preferred choice for customers and the quality leader in the European trading sector".

Chart 1

Company	Sector*	Turnover 2019	Classification*	Employees 2019
Marimekko	Basic Industry	102,3 million	Medium	440
Stockmann	Retail	960,4 million	Medium	4891
Fiskars Group	Household Items	1,09 billion	Big	6840
Kesko	Consumer Goods	10,72 billion	Big	20852

*Classification according to Kauppalehti, 2021

These aforementioned companies can be considered to be known by most Finnish people and are interesting to me as they all represent different sectors and are all Finnish companies known by consumers domestically and abroad. These companies also partake in a certain type of value communication practice. Rather than communicating about competitive prices and affordability like their competitive counterparts, these aforementioned companies focus on communicating their values, ideologies and emphasizing quality in order to attract customers and create and maintain brand image. This dynamic sets a fruitful scene for the interpretation of strategic choices in communicative practices when addressing and engaging stakeholders. Another interesting element in the companies chosen for this study, that is the market positioning they enjoy regarding sustainability image. All the aforementioned companies work actively to be interpreted as sustainable actors on the market and strive to be interpreted as the most sustainable in their respective categories. Fiskars, the oldest company in Finland has throughout the years taken visible steps in order to highlight its sustainability efforts. Campaigns regarding a newly launched vintage service offering clients the possibility to sell old Iittala products back to the company, or getting a discount voucher when bringing in old pots and pans, emphasise the company strategy of sustainability. These campaigns all involve the consumer as an active part in the sustainability process; bringing back products, contributing to the circulation of goods and the repurposing of material. Hence, these campaign efforts can be seen as communal, encouraging and involving, positioning Fiskars as a facilitator of sustainability work.

Kesko has recently been ranked the most sustainable grocery trade company in the world, continuing its seven-year consecutive streak of wins in this category (kesko.fi, 2021).
Going back to the consumers' role in these companies. All of the visions of the companies chosen for this study, highlight the involvement of the consumer. Fiskars wants to make the everyday of consumers extraordinary with their services and products, while Marimekko strives to inspire with their products. Stockmann wants to emphasize "good life for their customers". Kesko on the other hand focuses on bringing forth quality in their vision, hoping to be "the preferred choice for customers and a quality leader" in their sector. Stockmann and Kesko have, like Fiskars and Marimekko, included the customer in their visions. This collection of companies is interesting because of this symbiosis of visions, all including the consumer and all either focusing on facilitating sustainable or good life for the consumer or providing them with sustainable choices.

The aforementioned companies provide these reports openly on their websites. Kesko has published corporate responsibility reports on their website starting from 2000. Sustainability reports before 2019 are not presented in separate documents but rather as an integrated part of the annual report. Kesko has added the sustainability chapter to their reports from 2017 onwards. Before this, these themes were featured under headings like "GRI-Report" (2016) and "Responsibility management" (2015, 2014). Kesko has featured a GRI-report in their annual report since 2014.
Marimekko provides consumers with yearbooks starting from 2000. Until 2012, the sustainability reports were included in the yearly report as one of the topics. After 2012 they have published a separate report called the sustainability review. Marimekko has used GRI-reporting standards since 2013. Stockmann has published separate annual reports with separate CSR reports since 2009. GRI reporting was introduced in 2013.
Fiskars has published separate sustainability reports starting from 2016. These have included the GRI-report since 2017. A slight variation from the other years is in 2017 when the sustainability report was included in the yearly report. However, in 2018 the sustainability report was a separate document.

I have in this study chosen to analyse reports from 2016 to 2019. This means the material will consist of 16 reports in total. 2016 represents the first year when all of the chosen companies have published a report wide enough to be studied in this manner and thereby also represents the earliest possible starting point for this study. Before this, one or many of the reports consisted of a thin sub-section under the yearly report, too vague to be studied or compared in the extent intended for this study. From these chosen reports, communication regarding stakeholders is then singled out and analysed closer using content analysis and a framework explained in detail below. The chapters or sections titled as stakeholder engagement naturally present the most information regarding these themes, but other mentions of the role of stakeholders in the reports will not be overlooked. Statements regarding stakeholders in the CEO's greetings or forewords, or mentions for stakeholders in the strategy part of the review are equally important in the interpretation of attitudes towards consumers as stakeholders. Presenting the content in its entirety is relevant in this study as the aim is to map out attitudes and approaches to stakeholders in these reports. Analysing solely the chapter dedicated to this subject might

not present the whole picture and present the true array of statements regarding stakeholders.

4.3. Interpretive themes in content analysis

Mette Morsing and Majken Schultz present a model to interpret and differentiate between three CSR communication strategies. These strategies are divided in three categories related to the processes of *sensemaking* and *sensegiving* (2006, 326). Sensemaking and sensegiving are Morsing's and Schultz's categorisations for the nature of communicative efforts by corporations (2006, 324). The sensemaking process emphasizes the conversational elements of making sense of organizations and things related to it (2006, 323). In this process, sense and value are created in conversation and exchange with others and requires effort to process and utilize the learnings from this interpretive work (2006, 324). On the other end of the spectrum Morsing and Schultz place sensegiving. The process of sensegiving is defined by the attempt to "influence the way another party understands or makes sense" (2006, 324). The three strategic categories related to these processes are "The stakeholder information strategy", The stakeholder response strategy" and the "The stakeholder involvement strategy". These categories and their utilization and role in the interpretation of material in this study will be further explained below.
In this study I aim to use these three categories to analyse the content. Signs of communicative ideals and ideologies are translatable into stakeholder attitudes in Morsing's and Schultz's strategic categorisation. These strategic categories vary in the attitudes concerning the role of stakeholders and their relation to CSR communication. By using this categorisation as a framework, I aim to find similarities, differences and most importantly identify attitudes regarding stakeholders. In other words; are managers and communicators "giving sense" instead of stakeholders and placing them outside of the process or are they openly inviting them to join in dialogue and engaging them?

Chart 2

CSR Communication strategies	**The stakeholder information strategy**	**The stakeholder response strategy**	**The stakeholder involvement strategy**
Communication IDEALS	**SENSEGIVING**	**SENSEMAKING -> SENSEGIVING**	**SENSEMAKING -> SENSEGIVING IN ITERATIVE PROGRESSIVE PROCESSES**
The role of the stakeholder	**Supporting or Opposing**	**Responsive**	**Involved, participative and suggesting actions**

5. Analysis

This chapter will focus on describing the material collected for this study and how it presents itself in light of the intended analysis, i.e. to find out how companies speak of consumers in sustainability reports and what themes arise when these mentions are studied as a whole.

The first part of this chapter will consist of a description of how the analysis has been made and a general description of the stakeholder mentions that have been singled out as the material. This will also describe the process of possible reductions from the collected material to further validate the material and its suitability for this purpose as it explains the motivations for picking quotes. Following, these relevant expressions regarding consumers as stakeholders will be clustered within their respective categories as well as a whole outside of these utilizing the theoretical frameworks described in the chapter on theoretical frameworks. This means that this study will focus on looking at these expressions of consumers both within the categories by Morsing and Schultz (2006) and together as a whole to potentially portray changes in CSR communication regarding consumers over the years 2016-2019.

5.1. General scoping of the material to be studied

From the sixteen sustainability reports, all mentions referring to consumers as stakeholders have been singled out these mentions have then been placed under three themes. These themes by Morsing and Schultz (2006) provide a framework for the extent with which the consumer is involved in the sustainability communication of the companies in question. Each sentence or text paragraph related to consumers and sustainability have been copied and placed in a chart according to the theme these fall under. This part of the research process functions as the reduction of relevant information. Separate charts have been made for each company and the chosen materials have been placed in these in chronological order. The content has been placed under each CSR communication strategy that best reflects the type of wording and rhetoric. These strategies function as themes in this content analysis.

The following example will portray the analysis process.

Example of the material and placement of quotes

Strategy	**Stakeholder information Strategy**	**Stakeholder Response Strategy**	**Stakeholder Involvement Strategy**
Ideal	**Sensegiving**	**Sensemaking -> Sensegiving**	**Sensemaking -> Sensegiving in iterative progressive processes**
Stakeholder Role	**Support or Oppose**	**Responsive**	**Involved, participative and suggesting actions**
p.6, From the President and CEO	Consumers are more and more interested in who makes their products and how and where they are made. The textile industry's value chain is complex and embraces many players, which makes it challenging to increase transparency, but we work constantly to provide our customers with more information on our products and the materials used in them.		
p.10, Sustainability at Marimekko			We maintain an active dialogue with our stakeholders and engage in joint initiatives within the industry in order to innovate and promote sustainable design and production.
p. 15, Stakeholder Engagement		Listening and discussion are important things for us and we strive to have open dialogue with our most important stakeholders. We take the feedback we receive into account as much as possible when we develop our operations.	

The first quote (chart 2) from the Marimekko sustainability report has been placed under the *sensegiving* category. In this quote, consumers are referred to as an outside entity. This is signified by the word choice "provide our customers" and the way consumers are referred to as a masse with unified interest rather than active individuals. This quote also reflects how consumers are receivers of the information the company is prepared to give them, rather than collaborators in the sustainability process. As described earlier on, Morsen and Schultz describe this communication as "telling, not listening" (2006, 325). The purpose of this type of communication is to inform consumers in an objective way about the organization (2006, 326). The role of the stakeholder in relation to this type of information is merely to support or oppose the information given to her (Morsing & Schutz, 2006, Table 1, 326).

The second quote falls under the stakeholder involvement strategy. In this quote Marimekko underlines the joint efforts required for a sustainable future. Word choices like "active dialogue" and "joint initiatives" emphasize an iterative process and a strategy that builds upon collaboration and pro-activeness. Morsing and Schultz describe the stakeholder involvement strategy as "iterative progressive processes" that take place between sensemaking and sensegiving. This dynamic offers both parties a possibility to co-construct the CSR efforts of the organization in question and encourages to build relationships (2006, 326, Table 1). This relationship is underlined in the quote in question as the Marimekko sustainability report states:" engage in joint initiatives within the industry in order to innovate and promote sustainable design and production."

The last quote has been placed in between these two extremes. In the middle ground of Morsing and Schultz's CSR strategy categorization, consists of nods in both strategic directions. A descriptive example of this category is Marimekkos quote "Listening and discussion are important things for us and we strive to have open dialogue with our most important stakeholders. We take the feedback we receive into account as much as possible when we develop our operations." In this quote elements of both approaches can be identified. Here, Marimekko identifies the need for dialogue and two-way communication. On the other hand, this recognition of consumers desires and opinions is left merely at the level of feedback on their actions. Morsing and Schultz (2002) label this strategic approach the stakeholder response strategy. The core of this approach lies within the company, even though dialogue, opinions and feedback by stakeholders are taken into

account. This strategy is portrayed rather precisely in the quote presented above. Here, Marimekko recognizes the need to acknowledge the comments and feedback by stakeholders while also stating that this does not shape their efforts or act as a base for action. In other words, comments, dialogue and feedback are taken into account in development but they do not single-handedly lead the development process.

Following this pattern described above, all the mentions of consumers have been placed under themes and the material presents itself as a comparable and analysable entity. In the following chapters this study will take a deep dive into each company represented in this study and analyse the content in relation to the themes by Morsing and Schultz (2006). Furthermore, clustering will be applied both within the boundaries of company specific materials, as well as overlapping these.

5.2. Marimekko

The sustainability reports by Marimekko from 2016 to 2019 consisted of all in all 40 quotes related to consumers. The number of mentions per year was relatively constant, varying from 8-10 in the years 2016, 2017 and 2018. The exception was 2019 where 17 mentions or quotes regarding stakeholders could be identified. As some of the content was copied year after year, a part of the quotes are reoccurring in the material. These have however been included in the material as they signify the continued perceived value of these statements. From the altogether 40 quotes, 6 were identified as stakeholder information strategy, 21 fell under the stakeholder response strategy and 13 could be interpreted as descriptive of the stakeholder involvement strategy.

When studying the material as a whole, it is evident that Marimekko has identified the need to incorporate their consumers into the CSR communication process. They use diverse methods of signifying this, spanning from urging consumers to give feedback (Marimekko sustainability report, 2016, Reporting principles and GRI p. 43) as well as underlining the importance of reciprocity in communication through Q&A sessions (Marimekko sustainability report, 2018 & 2019). Mentions of consumers as stakeholders can be found steadily throughout the report and these are not only limited to the designated chapters labelled “Stakeholder Engagement” that could be found in all the studied reports. All the reports begin with a letter from the president and CEO of

Marimekko. Interestingly, all of these letters have a wide array of content referring to consumers and how Marimekko is taking consumers wants, needs and requests into account. This dynamic is interesting as it signifies Freemans idea of how understanding consumers and their needs is a fundamental part of business (2010, 9). Highlighting consumers in the letter from the CEO can be interpreted as an underlining of the importance of consumers for the business as the CEO might be interpreted as the essence of the company, acting as a tangible representation of the company standpoints and ideologies.

The sustainability report published in 2019 has by far the most mentions of consumers as stakeholders when comparing to previous years. The nature of these mentions is however not deviant from the other years, all the themes are steadily represented in the quotes. A new chapter labelled "Inspirational Collaboration" was introduced to the sustainability report in 2019. This chapter included a vast quantity of mentions regarding consumers as stakeholders. Most interesting in this chapter was the new content regarding continued attention towards consumers and their actions regarding sustainability as they continue using Marimekko products. This content was focused on highlighting how sustainability efforts are a continuous journey for both consumers and companies and how they should both work together. In this chapter, Marimekko mentions how "by providing information on its products, their proper care and ways to prolong product life, Marimekko can inspire and engage its consumers to contribute to maximizing product life cycles" (Marimekko sustainability report, 2019, "Inspirational Collaboration" p. 23). Interestingly this signifies Jensens idea of long-term value creation. As described previously, Jensen (2002) sees co-created value as a long term goal that can be moulded by short-term solutions. However, perceived stakeholder value should always be created with the long term goals in mind to ensure success. As Marimekko in this chapter displays, long-term value building can be about prolonging the life-cycle of an already purchased item. This brings us back to the argument about relationship marketing by Christopher et al (1991). As mentioned earlier, Christopher et al. perceive the fundamental idea of relationship marketing as keeping the customer rather than acquiring them in the first place (1991, 6). This signifies a reactive process by Marimekko, where they are committed to maintaining a continuous relationship with consumers by aiding them in making good decisions regarding their purchases on a long-term scope.

5.2.1. Marimekko: Clustering

In this chapter I will account for the clusters that arose within the themes. These clusters span across the boundaries of the themes, creating an additional layer of insight. Conventional clusters are most often results of content within one theme. Although unconventional, these theme overlapping clusters aim at underlining the added layers of strategic communication in CSR reports. The quotes in these clusters all have some elements in common and can be perceived as a part of a bigger collection of content. These collections, that have been narrowed down to clusters according to reoccurring elements or themes, have all presented interesting links to a greater picture of society, corporate communication or ways of relationship building with consumers.

Pasi Heikurinens studies showed how sustainability efforts were in many cases tied to the societal situation and the general state of the area or district studied (2010, 147). In other words, the general idea of what can be perceived as acceptable on the lines of sustainability and what is required from companies go hand in hand with the existing and prevalent idea of sustainability in society. In the sustainability reports by Marimekko, many mentions that refer to the "laws of society" described by Heikurinen. These include quotes like;

> "For the foundation of sustainability strategy, we analysed overall industry megatrends and consumer trends…"
> (Marimekko, Sustainability report, 2016, Sustainability at Marimekko, p. 10)

as well as

> "It is clear that consumers around the world are becoming increasingly aware of the sustainability-related impacts of their consumption and seek to find support to help them make more responsible choices. At Marimekko, we see this as a very positive development and are excited about entirely new kinds of innovative opportunities arising for brands and companies to do responsible business. These changes in consumers' values towards sustainability put welcome pressure on the fashion and design industry and challenge us to be more transparent about where we have succeeded and where we need to make more efforts."
> (Marimekko, Sustainability report, 2017, From the President and CEO, p. 9)

These quotes signify the greater societal scope within which Marimekko operates as a company. According to Heikurinen, context is key when companies assess the degree with which they should react or proactively pursue more sustainable approaches (2010, 147). However, teetering between the "laws or society" and the "laws of the market" is

not always an easy balancing act for companies (Heikurinen, 2010, 147). Interestingly, the quotes from Marimekko's sustainability reports presented above, can be interpreted from a business enhancing point of view. This highlights also Andriof and Waddocks (2002) idea of businesses in the heart of society. As mentioned previously, the erosion of boundaries between companies and the outside world has led to companies becoming an increasingly seamless part of society and a reflection of its traits and customs (2002,22). In this sense, Marimekkos added layer of strategy in the shape of societal sensitivity is sensible from both a business point of view as well as from a societal relevance and PR standpoint.

Another cluster or content fell under the diverse stakeholders-category. The diversity of stakeholders was emphasized in many quotes. Interestingly, all of these mentions fell under the stakeholder response strategy theme. The quotes include statements like;

> "Our stakeholders are very diverse, which is why we also communicate with them in a variety of ways. We get feedback on our operations from our stakeholders as customer feedback, in meetings with representatives of various stakeholder groups, and through both traditional and social media. The main themes raised by our stakeholders in 2017 were similar to the topics discussed in 2016 and included production in Finland, manufacturing conditions, supply chain transparency, sustainability of cotton production, recyclable materials and the chemicals used in products."
> (Marimekko Sustainability Report, 2016, Stakeholder Engagement, p.15)

This quote represents quite suitably the extent with which Marimekko has taken into account stakeholders as a diverse group, consisting of various interests and needs. They describe how feedback is taken into account through various channels and how they have responded to the variety of interests and concerns brought up by consumers. The reoccurring elements in these quotes underline a distinctive idea of multidimensional flows of influences on CSR communication. Freundenreich et al. brought to light the multi-faceted view on CSR and sustainability communication. Rather than seeing it as "one size fits all" -type of solution, these scholars find it more fruitful to customize approaches as much as possible (2020, 11). This can, according to Freundenreich et al., help create a multi-dimensional flow of value creation, much like in the described quote from Marimekko. As consumers' views are taken into account in all the themes and in various channels, a truly diverse scope of interests and concerns has the potential of shaping the company and its communication. These multi-dimensional flows of stakeholder feedback arise from the studied material frequently and are in the light of this

study highly interesting. When comparing to the themes set out for the organization of material in this study, i.e. the strategic categorizations by Morsing and Schultz and the view presented by Freundenreich et al., this tailored approach described in many of the quotes, is rather contradicting. Morsing and Schultz' stakeholder response strategy is based on a relatively low level of consumer involvement and participation; the role of the consumer is merely reactive rather than vital. However, when studying the quotes from Freundenreich et al.s perspective, all placed under the stakeholder response strategy theme, underlines the multi-dimensional inclusion of consumers as a vital part of value creation which puts the consumer in the heart of business. This contradiction highlights the necessity of these underlying cross-themed clusters. The full scope of analysis of the role of the stakeholder is not possible to portray with a one-sided set of themes.

When studying the content even deeper, another cluster of content arose. Although shaped by trends and dominant views, sustainability is a long term commitment rather than a quick sprint. In the material singled out from Marimekkos' sustainability reports, many quotes (8) referred to a long term commitment to sustainability or referred to the sustainability efforts as a journey or active process that is iteratively shaped along the way and according to needs. Content related to this cluster could be found under both stakeholder response strategy and stakeholder involvement strategy themes. According to Jensen (2002), companies should take into account long term goals while also reacting to and considering stakeholder trends and current issues. However, like described earlier in the chapter designated to the theoretical framework, Jensen highlights how this should be done while constantly keeping in mind the larger scope of sustainability actions and long-term goals (2002, 77). Marimekko provides suitable examples of this in their sustainability reports.

> "We are devoted, together with our entire personnel and other stakeholders, to continuing our work in building a stronger, more sustainable – and through this, globally even more competitive – Marimekko."
> (Marimekko, Sustainability report, 2018, From the President and CEO, p. 9)

and

> We believe that cooperation is the best way to bring about positive change. We want to engage our employees, customers and other stakeholders to take part in our sustainability journey
> (Marimekko, Sustainability report, 2018, Sustainability commitment, p. 21)

Marimekko highlights in these quotes how their view on sustainability and their actions related to this topic, are continuous processes that they aim to develop further. This is evident in the usage of word choices like “continuing our work” and “sustainability journey”. These choices of words signify that Marimekko does not perceive sustainability as a one-off goal. Rather, they aim to highlight how for them, sustainability is not a single task that can be crossed off a checklist of tasks to complete. In both quotes, Marimekko also underlines the role of the consumer. They bring forth how sustainability for them is a collaborative process that can be affected and influenced by various stakeholder groups.

With these examples and the clusters built around them, I have in this chapter attempted to highlight the various elements found in the sustainability reports published by Marimekko in the years 2016 to 2019. The quantity of observations in each theme group did not vary greatly between years. Neither did the amount of overall observations of consumer mentions, with the slight exception of 2019. Whether this is a sign of a developing style in sustainability reporting or merely a one-year trait, is difficult to say as this change is relatively recent. As a whole, the Marimekko sustainability reports provided multiple mentions of consumers as stakeholders in various deeper meanings. Consumers were encouraged to take part, collaborate and urged to ask questions. However, the quotes mostly landed in the stakeholder response category, signifying that while stakeholders are taken into account in the sustainability communication strategy and processes related to this, they are not the main source of ideas, opinions and that the company does not fully involve consumers in their processes from the very beginning.

Very few quotes were placed in the least interactive strategy approach, stakeholder information strategy, which can be interpreted as positive for the involvement of stakeholders. An overview of the material presented clusters that represented subjects like following the laws of society which was analysed with nods towards studies by Heikurinen (2010) and Andriof & Waddock (2002). References to the diversity of stakeholders formed one cluster. Here signs of the multi-dimensional value building process and the importance of taking various groups of stakeholders into account was underlined. In the third cluster, all mentions of long term relationship building and

references to sustainability work on a longer timespan were noted. In this cluster interesting connections to Jensens' ideas of long term sustainability work were found.

5.3. Stockmann

In terms of material to be singled out from sustainability reports, Stockmanns reports consist of by far the most references to consumers as stakeholders. All in all, 71 mentions of consumers as stakeholders were identifies in Stockmanns sustainability reports from 2016 to 2019. Observations average steadily around 20 every year. The material falls mostly under the stakeholder response category (39 quotes all in all). Other quotes were spread relatively evenly on both other ends of the CSR strategy spectrum Altogether 18 quotes were placed under the Stakeholder Information strategy and 14 under the Stakeholder Involvement strategy (years 2016-2019). As a whole, Stockmanns communicative style in their sustainability reports reflects visibly their customer centric ideology. Mentions of consumers are frequent and the company emphasizes with various methods the importance of consumers.

When studied as a whole, CSR communication by Stockmann seems to revolve heavily around the consumer and a great deal of focus is placed on catering to the needs of the consumer. Stockmanns sustainability material includes multiple mentions of consumers. As noted in the brief description of the material collected, consumers are portrayed both as receivers of information and as active participants in dialogue. Based on this first general glance, sustainability for Stockman seems to be heavily reliant on consumers and their perceptions of the company's CSR related efforts. In their sustainability report from 2016, Stockmann describes how they are utilizing insights gathered from a customer panel to better understand how to engage with consumers (Stockmann, Sustainability report, 2016, Customers, p.10). This signifies an interesting desire from stockman to truly understand their customers and their needs regarding services and information related to sustainability topics. The Stockmann Group is known for their customer loyalty club and services and generally the company enjoys a reputation for providing high class service. Whether this image still lives up to the truth in practice is debatable, but communicative efforts underline this focus heavily throughout the four years studied in this paper.

As most of the quotes fall under the Stakeholder response strategy, it is safe to state that Stockmanns CSR communication can be seen as inclusive of consumers. Although, like Marimekko, the majority of quotes were not representative of the Stakeholder Involvement strategy and therefore, Stockmanns CSR communication cannot be considered fully consumer centric in this sense. The amount of quotes however, speaks of a corporate ideal where the consumer is important.

This conflict is interesting as Stockmann has made the consumer the main focal point in their communication and clearly states that they see customers as their "most important stakeholders" (Stockmann, Sustainability report 2016, Stakeholder Engagement, p.13). But in the meantime, they mostly use communicative phrases and content that signifies a strategy where consumers are not the most important influence on the company but play more of a responsive part. This can be seen in quotes like "We share information about CSR work and sustainable choices". This shows how information is shared with consumers rather than created in collaboration with them or stemmed from their areas of interest regarding sustainable choices. In the quotes placed under the Stakeholder Response strategy, most contain precisely this rhetoric and have thus been placed under this theme even though the content might highly reflect an underlying ideology of consumer centricity.

5.3.1. Stockmann: Clustering

Through further studies of the quotes singled out from the sustainability reports, reoccurring elements have been gathered and refined into clusters. Similar elements to the ones noted in Marimekkos sustainability reports were identified. The material has conveyed signs of both the diverse stakeholders-category and the "laws of Society"-category. The diversity of stakeholders is highlighted with similar methods as in the reports by Marimekko. In various quotes included in his study, Stockmanns sustainability reports underline their consumers as a diverse set of individuals and refer to these as stakeholders with various interests and viewpoints. An example of Stockmanns communication regarding the diversity of stakeholders is listed below.

> "Stockmann engages in active and ongoing dialogue with its stakeholders to strengthen relations and better respond to the expectations and wishes placed on it. In our CSR strategy work, we have identified five key stakeholder groups that most affect and are affected by our business. The groups and our stakeholder dialogue with them are outlined below."
> (Stockmann, Sustainability report, 2017, Products and Supply chain p.26)

In this example Stockmann has identified the diverse interests their stakeholders might hold and have divided them into groups accordingly. They have also identified that these diverse stakeholder groups require different communicative approaches and tailored dialogue.

In addition to this, the material singled out from Stockmanns sustainability reports showed similarities with Marimekkos in the "Laws of Society"-category. Very much like Marimekkos, Stockmanns reports refer to a changing environment and a shift in consumer culture. They emphasise how they have taken into account the changes happening outside the company and the shifts in interests that these changes might bring along.

> "Our stakeholders, including customers and governmental and non-governmental organisations, are showing increasing interest in our work in the supply chain."
> (Stockmann, Sustainability report, 2016, Stakeholder Engagement p.9)

In addition to these types that were already identifiable in the Marimekko material a customer service-type was distinguished. In these quotes, there is an element of providing the consumer with information as well as inspiring them in various ways. These quotes include statements like;

> "Our value proposition is to provide a premium shopping experience in department, fashion and online stores. In our CSR work this means commitment to sustainable development and offering our customers responsible shopping experiences.
> (Stockmann, Sustainability report, 2016, Our Commitment, p.4)

and

> "We want to gain a better understanding of our customers' needs and expectations so we can develop our operations accordingly. For example, our sales personnel can now easily forward customer feedback received in a sales situation using a tablet. Customer feedback and satisfaction is monitored weekly at the department stores, and the data for each department is reviewed monthly in order to ensure a sufficient sample size."
> (Stockmann, Sustainability report, 2016, Customers, p.10)

This customer service approach type is a highly interesting mix of sustainability communication and business optimization. While optimizing consumer satisfaction and catering to customers' needs and wants regarding sustainability, Stockmann is also interpreting these from a business point of view. This following quote highlights this dual sided dynamic fittingly;

> "Customers are an especially important stakeholder group to Stockmann and one of the company's values `We inspire our customers´ strongly guides the Group's business operations. We respect and listen to our customers and make every customer encounter special. We work actively on improving our dialogue with customers to better understand their needs and expectations regarding Stockmann."
> (Stockmann, Sustainability report, 2018, Customers, p. 13)

These quotes support this dual sided dynamic. Stockmann states that they mould their business operations according to feedback by customers with the aim of creating a better experience for consumers in the future.
In the meantime, the linkage to sustainability and business and the interconnectivity of these subjects should be looked into deeper. Christopher et al. (1991) mention relationship marketing and how legitimacy among consumers can only be achieved when multiple aspects of the legitimacy building aspects have been covered or accounted for. Interpreting Stockmanns intertwined dynamic of sustainability and business reflects this ideology to a tee. Relationship marketing, as Christopher et al. refer to it, is a sum of many factors. Stockmann has opted for building their legitimacy on a base where sustainability is intertwined with business. However, alongside these themes the consumer is constantly emphasized. This creates a unique collection of messages that conveys the multiple interest in these quotes and as Cristopher et al. phrase it, a holistic image (1991).

As mentioned earlier on, Stockman is known for its customer loyalty programme. They take pride in their recently renewed programme and have tried in multiple ways to secure their spot as the leading customer loyalty programme offeror. Stockmann has indeed secured a special place in the heart of Finnish people who even offered to give their insights for how to save them from financial difficulties in 2014 (yle.fi, 2020). Through a Facebook group dedicated solely to the purpose of saving Stockmann, thousands of people engaged in active conversation online. This community driven project resulted in a 55-page report that was then handed over to the Stockmann's management (yle.fi,

2020). This indicates a huge interest from the community and a strong relationship to the company and its survival. In this sense, the emphasis placed on consumers in sustainability communication, is a logical continuum of this consumer centric business model. The interesting part in this dynamic is how the consumer is in these communicative messages still not in the central role in terms of dialogue or engagement but left on the outskirts of attention.

In this chapter I have made an attempt at constructing a wholesome picture of the CSR-communication by Stockmann. The division of content regarding consumers into themes proved how there is a strong element of customer/consumer involvement in this content. However, the amount of content that fully lives up to the requirements of the Stakeholder Involvement Strategy was quite scarce. This indicates that while Stockmann has clearly realized the business opportunities these dialogues might bring along; they have not yet mastered utilizing the voices of the eager and devoted stakeholders.

5.4. Fiskars Group

The third company to be analysed is Fiskars Group. As a company that prides itself in being the oldest still functioning company in Finland, I anticipated to find signs of a deep understanding of consumers and their needs and wants. On the other hand, this long of a legacy can be disadvantageous as old habits might prove hard to break.

All in all, the Fiskars Group sustainability reports between the years 2016 and 2019 consist of 42 mentions that could be categorized under the three stakeholder communication strategies. Much like in the previous companies studied, the majority of the mentions of stakeholders represented the middle ground theme; the Stakeholder response strategy. 25 individual quotes landed in this category while 13 fell under the stakeholder information theme and only four signified the Stakeholder Involvement Category. The differences between years are interesting. Quotes with stakeholder mentions vary from 7 to 14 per year. The year with the most mentions, 2018, had a vast amount of content. Here a large part of the mentions were included in the company president's message. As the president of the company has remained the same throughout the years 2016-2018, it is interesting that such a shift can be identified in a single year. The overall structure of the reports shifted in 2019. For the first time, the reports do not

begin with a letter from the president of the company. An outline of the company values was presented instead. When comparing this to the findings identified in the Marimekko reports where a large part of the stakeholder communication was done through the "voice of the CEO" another viewpoint is opened. In Marimekkos case the underlining of stakeholders in the letters from the CEO might be a part of building relationships that are tangible and linked to a person. On the other hand, this approach by Fiskars Group connects values closer to the company rather than tying them to a single person. The viewpoint brought up by Colleoni (2013) where legitimacy is an asset that can be associated with the company only by the people outside of it (Colleoni, 2013, 229). In the cases where legitimacy is achieved, the legitimacy continues to live on only if the company sustains its relationships with the outside world and its requirements. In other words, when less of the sustainability communication is attached to one person within the company, the more likely it is that legitimacy is associated with the whole company rather than one single person or very few people.

The consumer is in a rather substantial role in these reports. Many of the quotes show signs of sustainability and communication regarding this theme as being consumer originating. Quotes include phrases like "It all begins with the consumer." (2016) as well as "We believe a business cannot flourish if it is not able to meet the expectations of its stakeholders." (2018). Even though there are not many of quotes that qualify for the stakeholder involvement strategy, the consumer still plays a vital role in the material. Based on the frequency of comments regarding consumer's roles in business and sustainability, as a whole, Fiskars portrays a truly involving corporate communication strategy.

5.4.1. Fiskars Group: Clustering

Identifiable larger collections of content with common themes have been clustered. Some of the clusters identified in other companies' collections of quotes are identifiable also in the Fiskars Group content. However, in this case, some of the clusters adopted new and wider meanings. The "laws of society" cluster is in this material portrayed in a uniquely future proof way. The "long term relationship building" cluster also takes on a new dimension in this similar way as the Fiskars group clearly approaches these themes from a forward looking point of view.

As the Fiskars Group material is studied as a whole, the amount of mentions referring to society clearly overshadow all others. Much like the rhetoric used by Stockmann where the consumer was a red thread guiding most communication, The Fiskars Group is highly conscious of society. In their report from 2016, they have a separate chapter dedicated to scope megatrends and their effect on society and business operations. The mapping of megatrends covers the behavioural shifts that can be identified among consumers and it also paints a picture of what consumers expect from companies regarding sustainability.

> "Consumers' individual values are expected to transform from materialist, physical, and economic to autonomous and self-expressive; this transition is often labelled as post-materialism. In terms of products, post-materialism drives a shift from consuming products towards consuming experiences and services."
> (Fiskars Sustainability Report, 2016, Megatrends, p. 7)

In this quote Fiskars acknowledges the vastness of consumers and the idea that consumers are shifting their values and desires. They portray here that they have identified the link between individual consumers and society and how these elements are interconnected in a multi-faceted way where influences go back and forth according to the status quo in society. This presents a clear reference to Andriofs and Waddocks (2002) idea of the seamless interconnectivity between (successful) businesses and the ways of society. The focus aimed at megatrends is portrayed most of all as a measure to sustain a successful business.

When mentioning consumer communication, Fiskars Group often refers to business aspects in the same quote. The connection of business is however, unlike in the case of Stockman, mostly a future-looking analysis or prediction. In these quotes, the consumer is a source of inspiration for business development and even a gateway to future trends. This future-focused dynamic is illustrated in the quotes listed below.

> "Catering to the consumer's expectations of special moments and individual engagement asks for innovative new thinking. Finding new service-based solutions can also drive the success of traditional trade businesses in the future."
> (Fiskars Group, Sustainability Report, 2016, Megatrends, p. 7)

and:

> "A key component in our sustainability efforts is engaging with our different stakeholders and supporting the communities where we operate. We know that it is possible to both drive positive change and to bring value to our business and brands."
> (Fiskars Group, Sustainability Report, 2018, Engaging People and Communities, p. 40)

The latter quote accentuates how corporate value is built in collaboration with consumers. By engaging consumers, Fiskars Group, much like Stockmann, aims at creating and developing a business that truly resonates with their stakeholders while still pursuing their business goals. This is an interesting variation of the "long term relationship building"-cluster. In previous cases in this study, the quotes that portray this kind of views of sustainability as a joint journey (for instance Marimekko) have been limited. These quotes have not in this same degree underlined the concrete actions these future predictions might mean for the business. However, Fiskars Groups idea of "long term" is more of a future centricity that characterizes nearly all actions and communication.

When studied as a collection of content regarding corporate communication, Fiskars Groups sustainability report shows signs of diverse stakeholders, much like the reports by other companies studied previously. In Fiskars Group's case, the diversity of stakeholders is in many quotes, studied through a globalisation point-of-view. An example of this:

> "Markets are becoming more global with consumers having online access to brands and products regardless of their physical location. People expect to be able to interact with brands at their convenience through whichever medium is the most convenient for them, which drives businesses to adopt omnichannel approaches. In addition to increased access to products, the transparency of commerce overall is increasing; people are better informed when it comes to the ways companies do business."
> (Fiskars Group, Sustainability Report, 2016, Megatrends, p. 7)

Fiskars Group operates around the world and carries brands that have been founded outside of Finland. This explains their attention to global phenomena to some extent. Marimekko however, places a great deal of focus on the Asian market but has not given globalism the same kind of attention in their sustainability report.

As a whole, the content analysed in the Fiskars Group sustainability reports presented an interesting mixture of business, globalism and views on stakeholders. Although not completely stakeholder centric in terms of Morsing and Schultz's categorization, the engagement of consumers is evident in this material. While consumers play an integral

part in this communication, a great deal of focus is placed on business and the future profitability of actions. In its entirety, this material is as business-centric as it is consumer-centric. However, according to the studied material, the business decisions are based to a great extent on consumers and Fiskars Group has recognized this connection and its importance. Interestingly, they however highlight their business motivations more than other companies studied so far. The question arises; are business motivations driving Fiskars to being more engaging with consumers? As this study does not go into the level of concrete actions that companies actually engage in or background motivations, it is not possible to decide if the amount of concrete actions is interrelated to the amount of Fiskars Groups mentions regarding business and sustainability. It can however be stated that they perceive consumers and their views as an integrated part in business and communicate accordingly.

5.5. Kesko

Kesko's reports were the only reports in this study that were included in an annual report. The analysed material was all under the sections named sustainability. A total of 48 quotes were singled out of the report. These quotes were relatively equally spread out between the years studied. Most of the quotes, in total 25, were placed in the middle ground theme labelled Stakeholder response strategy. The content in this category is descriptive of Kesko's practices regarding sustainable efforts and actions on the market. Not far behind, was the mentions that fell under the stakeholder information category. All in all, 19 quotes were identified as fitting for this category. When studied as a whole, these quotes all have an informative ring to them. Many of these stakeholder related mentions are descriptions of Kesko's actions and the possibilities they provide for consumers regarding sustainability. Four quotes were suitable to be placed under the stakeholder involvement category. Although few, these quotes placed the consumer in the very centre of business and underlined the consumer's role heavily.

Kesko speaks of the consumer as an active receiver of corporate communication. They have launched a "responsibility concept" theme labelled as "Let's do good. Together" (launched 2016). They highlight how this concept plays a vital part in their communicative practices and marketing (Kesko sustainability report, 2016, Customers,

p.87). This concept underlines how Kesko interprets sustainability efforts as a joint effort and how they knowingly aim to communicate this type of an approach to sustainability. A grand part of Keskos communication on a general level is focused on collaboration and the importance of consumers. Hence, it seems only logical that this sort of approach is applied to sustainability communication as well. In their general communication, Kesko uses phrases like "oman kylän kauppa". Translated, this slogan launched for K-market reads "your shop next door" or "your village shop". In other words, their communicative practices underline the closeness to the consumer and the companies' role as a member of the community. This very same rhetoric can be identified in the responsibility concept theme. The consumer is closely tied to Kesko's responsibility theme as this underlines sustainability as a joint effort.

5.5.1. Kesko: Clustering

Generally, the material studied shows multiple signs of a sustainability strategy that relies on the collaboration of corporations and consumers. Kesko refers to the consumer as an active part of the sustainability process while underlining their own role more as a supporter or an enabler of responsible choices and actions. This type of content is rather dominant and forms a separate identifiable cluster of content, named in this study as the "responsible consumer"-cluster. A total of nine quotes portray content of this sort. The following quotes highlight this fittingly.

> "Kesko and K Group stores want to support customers in making sustainable choices and offer a wide selection of products with responsibility criteria."
> (Kesko sustainability report, 2016, Customers, p. 90)

and

> "By offering environmentally friendly products and services and using packaging and shelf labelling and customer communications, we can help customers make purchase decisions that help mitigate climate change."
> (Kesko sustainability report, 2018, Opportunities and risks, p. 32)

These quotes presented above show the consumer as a receiver of information and Kesko as a supporter and enabler of sustainability choices. These mentions span across both the stakeholder information strategy and the stakeholder response strategy but the majority of them were placed in the stakeholder information category. This does not come as a

surprise as the content in these quotes are distancing of consumers and place consumers outside of the company and portray them as a collective entity to be guided. Interestingly, Kesko places a great deal of the responsibility of sustainable choices on the consumer. They describe themselves and their role in society as enablers in their sustainability strategy in 2019 (Kesko sustainability report, 2019, Sustainability strategy 2018-2022, p. 4). This dynamic is interesting as it places the consumer in the centre of sustainability communication but the attention differs from the type described in the other companies mentioned earlier in this study. In previous cases, the attention placed on the consumer has mostly been of the collaborative sort where joint actions and efforts have been highlighted. In Kesko's case, the attention given to the consumer is more "brief". The consumers are offered measures to make sustainable choices by Kesko but the element of joint sustainability efforts end there. In other words, the end responsibility is placed on the consumer. This dynamic does fill the requirements of collaboration but cannot be seen as collaborative in the same sense as joint active dialogue for instance.

This approach by Kesko is interesting since it pays very little attention to the idea of a dynamic continuous relationship with the consumer. As the quotes in this cluster are studied, very little content refers to a continued relationship with the consumer after the purchase decision. This observation is interesting when compared to Marimekko or Stockmann who mostly, if not completely, provide products that are used on a longer time span. Kesko's main product categories are mostly food and household products, with certain exceptions, but the main source of revenue for Kesko lies in the food and household sector. When considering this, it does not come as such a surprise that the communication regarding continuality and dynamic joint value building are left to the side-lines and the long-term relationship building cluster is not clearly identifiable in the material chosen for this study.

In addition to this cluster described above, the sustainability reports consisted of content that fell into the familiar "laws of society"-cluster. In Kesko's case the content fitting for this category were quotes like:

> "Customers are becoming increasingly aware of the environmental impacts of their consumption choices. By reducing the amount of animal-based products and household food waste consumers can reduce the environmental impact of their food consumption. The rising popularity of vegetables and plant-based products in Finland was one of the biggest food trends in 2016. Vegetarian display cabinets were introduced in K-food stores in 2016. The 'Vege' cabinets gather plant-based products in one place in order to make choosing environmentally friendly products easier for the customer."
> (Kesko, Sustainability report, 2016, Emissions p. 134)

and

> "Customers must be provided with increasingly detailed information on the origins and manufacturing methods of products. We ensure responsibility and product safety in the supply chain."
> (Kesko, Sustainability report, 2018, Opportunities and risks p. 29)

Underlined in these quotes are Kesko's views on the trends in society and new interests of consumers. They have according to these quotes, made changes to their practices in order to serve the needs and wants of the consumers in a timelier way. They have noticed trends and shaped their selection in order to stay current and cater to the needs of consumers in a developing world. It is interesting to compare Kesko's way of referring to these trends to the communicative choices made by the Fiskars Group. As noted in the responsible consumer cluster, Kesko's communicative language, although full of referrals to trends and new focuses on the market, is not forward looking like that of the Fiskars Group. This dynamic is fascinating when compared to Jensen's (2002) ideas around enlightened stakeholder theory. As mentioned previously, Jensen's idea of a functioning and reciprocal relationship with consumers is a dynamic mix of taking trends into account without sacrificing any elements of the end-goal (2002, 77).

In the material singled out from Kesko's sustainability reports, there were multiple mentions of trends and new winds that were taken into account but none referring to a larger holistic picture. The idea that this larger picture with a long-term goal does not exist seems unlikely. A more plausible explanation seems to be that the reactions to trends

and consumer trends are not closely connected to this larger scope of sustainability efforts on a communicative level. If this proves to be the case, this dynamic sets the needs and wants of consumers outside of the strategy, disconnecting the consumer from a companywide continuous sustainability strategy.

In addition to the "responsible consumer"-cluster another cluster of content related to consumers can be identified. The "diverse stakeholders"-cluster. Within this cluster, a sense of locality can be identified. This is displayed in the quote below:

> "Retailers, supported by Kesko's district organisations, represent local activities. A K-retailer entrepreneur is responsible for his or her store's staff and customer satisfaction. Listening to the wishes of local customers and making use of customer data, K-retailers put together a selection of products and services that meet customer needs. We develop our business through interaction with our customers."
> (Kesko, Sustainability report, 2017, Society, p. 78)

In Kesko's case the diversity of consumers is portrayed through changes related to locality. Kesko has acknowledged that the desires of consumers vary across markets and have taken the influences locality might have into closer inspection. This is an interesting spin on Heikurinens (2010) idea of how the common culture and perceptions guide the sustainability ideas of consumers and what is considered a norm as well as the idea presented by Freundenreich et al. (2020) where a tailored solution should be found for each audience. In other words, Kesko has in other words recognized the variance between different localities and decided to take into account the possible unique business opportunities these might bring. By making changes to the locals needs and desires regarding sustainability, the retailers are better equipped to offer solutions that best cater to the culture and audience in question. This localized approach is interesting as locality is highlighted elsewhere in the material and also visible in the communicative practices mentioned earlier. Identifying this type of actions, that underline closeness and locality is not surprising as Keskos communicative choices underline a community feel on a general level through slogans and marketing.

As a whole, Kesko's sustainability reports provide an interesting mix of communicative methods related to consumers. The content is rather evenly distributed under the first two strategic themes (Stakeholder information strategy and Stakeholder response strategy)

with the exception of very few quotes under the last strategic approach (Stakeholder involvement strategy) Kesko's idea of involvement and collaboration with consumers was highlighted through methods that resonated with the larger scale of communication associated with Kesko. This included references to locality and a communal feel and approach and an idea that consumer's interests vary according to their cultural framework. This dynamic was accompanied by a clear cluster of content that rather contradictory placed consumers on the outlines of sustainability efforts and distanced Kesko from a continuous journey towards sustainability and responsible business.

5.6. Corporate boundary crossing analysis

In this chapter I will aim to create a wholesome picture of the material studied by looking into the reoccurring themes and traits that might separate the studied four years from another. In addition to this, the purpose of this chapter is to identify reoccurring themes across the boundaries of the companies in order to identify common trends in CSR communicative strategies and ways of referring to consumers as stakeholders.

When studied on a yearly basis the material singled out for this study does not portray any great changes or shifts. Across the board, the years 2016, 2017, 2018 and 2019 look very much alike. The amounts of content regarding stakeholders is stable throughout the years and quotes fall evenly in all the strategy categories by Morsing and Schultz. This signifies quite clearly that no great changes have happened on the course of the four years studied. The appearance of content suitable for the clusters identified, is also spread throughout the material in an even manner. This finding does underline how stakeholders have acquired a stable position in CSR-communication and that they are considered a vital part of sustainability reporting practices.

As there are no grand differences to be identified between the years, a general scoping of the reoccurring clusters and phenomena might prove more fruitful as a general analysis. These clusters that could be identified across most of the companies provide interesting insight about the communicative methods companies use in order to communicate with their consumers. All of these clusters highlight some sort of consumer engagement. In the laws of society-cluster the context in which the consumers act and make decisions plays the grand part. This context is sensitive to the consumers' needs and ideas of

sustainability. In the cluster that highlights the diversity of consumers the sensitivity towards consumers and their varying ideas is evident. The long-term relationship building cluster highlights the consumer relationship as a continuous iterative journey. As a whole these clusters form a rather holistic set of communicative strategies related to consumers and ways of answering their needs.

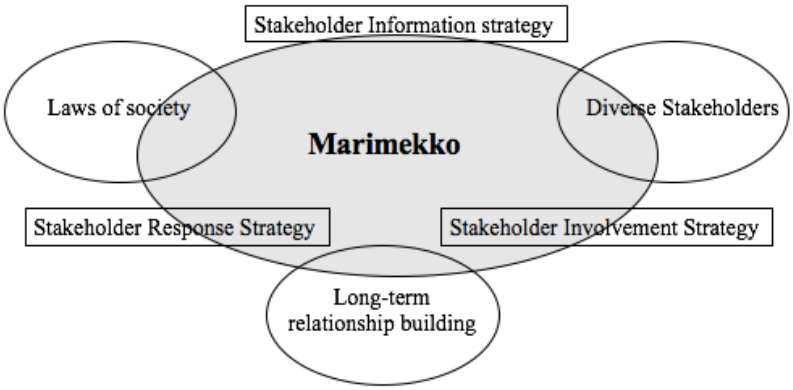
When analyzed in this manner, it is evident that the strategic ways of acknowledging the consumer play an important part in CSR-communication. Consumers are included as receivers of information as well as respondents and in some cases even as involved and active participators. All in all, throughout the four years studied in this study, most of the quotes were representative of the middle ground category of Stakeholder Response Strategy. This was the case with all of the studied companies throughout the years 2016-2019. This shows that while consumers might not be fully included into the communicative processes and practices in these companies, they do however play an important part in this equation.

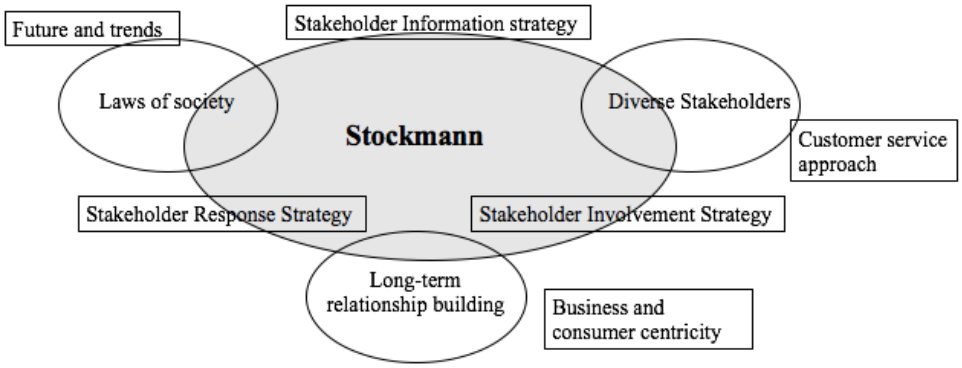
The link between business and sustainability was reoccurring in many of the quotes in the studied reports. Donald Siegel and Abagail McWilliams describe the process of strategic CSR communication as a balancing act between the amount of resources devoted to CSR activities and attributes and the cost of these actions (2011, 1481). According to Siegel and McWilliams companies have to decide the extent to which they want to engage in CSR communication and that in many companies this balance is mostly about profit-maximization. They portray a scenario in which, out of two products the consumer will most likely be choosing a product with an additional "social attribute" (2011, 1481). These additional social attribute add perceived value to the product and compared to a product with no additional social attribute, seem more appealing. This idea by Siegel and McWilliams emphasizes the idea that CSR efforts and especially communication about these efforts are important from a business point of view. Hence, it is not surprising that so many of the sustainability reports show references to business performance and that the linkage between these two themes is evident in the material studied. Clearly, the companies included in this study have recognized the possible added value brought by CSR communication and how including the consumer in this dynamic adds on to the perceived value of their products and services.

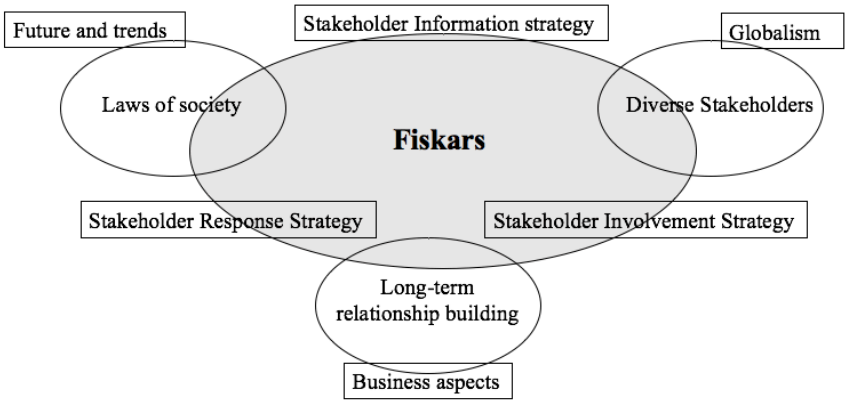
This dynamic does also state something about the current market and how to survive in the competitive field. Colin Higgins and Brian Coffey (2016) have studied sustainability reports and their strategic value. They have identified that the current market dynamic has forced companies to use these sustainability reports as strategic communicative tools.

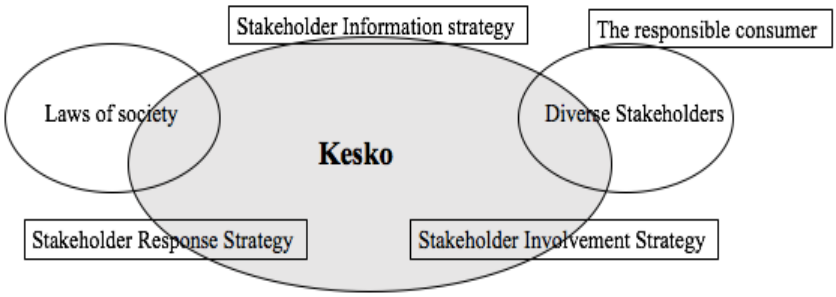
As sustainability has become more of a requirement for a thriving business rather than a bonus, the communicative methods have shifted as well. For consumers, it is no longer enough that companies are acting in a sustainable way, but companies should also be demonstrating these actions publicly. Higgins and Coffey see sustainability reporting as "an essential business management tool" (2016, 18). They also identify the need for collaboration and dialogue in these reports. Their study findings have shown that, from a business point of view, it can be more effective to change the way companies speak of sustainability to consumers rather than start changing business practices (2016, 27). This is interesting as it touches upon Morsing and Schultz's idea of communicative strategies used for consumers as the defining aspects in CSR-communication. Higgins and Coffey suggest that engaging in dialogue and finding ways to interact with consumers is more beneficial for business and building a sustainable image than changing operative models. This means that the importance of interactive communication is from a business point of view, crucial.

Visualisation of the identifiable themes and clusters found in the material studied









5.7. Social media in sustainability reporting

Findings throughout the studied material show the importance of social media in CSR-communication. All of the four companies have references to the importance of social media and its usability as a way of interacting with consumers. Marimekko mentions social media in their material 5 times, Stockmann includes social media 11 times, Kesko 6 times and Fiskars 2 times. As mentioned previously, according to Korchun and Du (2012) social media presents a suitable platform for CSR-communication to be utilized by both companies and consumers. In ideal cases, the low-hierarchy platforms encourage interaction and peer-to-peer communication as well as a dynamic dialogue between companies and stakeholders. But are this types of references identifiable in the sustainability reports studied here?

Hybrid approaches are nowadays common and communication is spread and duplicated across channels. Marimekko mentioned they host Q&A sessions over social media to give their consumers a chance to interact directly with company representatives and ask about sustainability and products without delay. Stockmann refers to social media as a channel where they can gather information about clients and their needs. They also highlight social media as an important information channel. Kesko's view on social media highlights the informative aspects as well.

According to studies by Laura Illia et al. consumers have certain expectations regarding the communication and opportunities for interaction with companies on social media (2017). Ilia et al. suggest that these expectations include three different ideal forms of interactive dialogue spaces (48, 2017). Space one is a space designed for co-learning. Illia et al.'s findings indicated that consumers want to learn from corporations and hope to be guided by them (48, 2017). This resonates with Kesko and the way Kesko has chosen to act as an informant and enabler for their customer's sustainability actions. Space two is according to Illia et al. a space reserved for co-innovation. In this space, consumers are hoping to share their ideas and hopes regarding CSR-related matters. This second space identified by Illia et al. seems familiar from before. Nearly all of the companies included in this study, with the exception of Kesko, have throughout their mentions of social media highlighted the possibilities it offers in terms of collaboration. The third ideal space is a place for respondents to co-decide about CSR-related actions and processes. The need for

an ideal space like this, is according to Illia et al., a result of CSR matters being perceived as too abstract and distanced from the consumer (48, 2017). The ideal spaces listed by Illia et al. show a desire from consumers to be involved throughout the CSR-process. Much like in Morsing and Schultzs idea of the stakeholder communication strategies and how the most effective one is the most inclusive and dynamic one. Interestingly, none of the quotes related to social media show signs of co-deciding. Many of the quotes include ideas of taking stakeholders views and needs into account when developing services and future products, but none of the companies underline co-deciding or mention the inclusion of consumers into their decision-making process. In line with this, it can be argued that while all the studied companies have made the connection between the importance of social media and interaction, they are not yet ready to commit to fully collaborative, non-moderated un-directed communication on social media. In other words, the companies studied here are still hesitant of giving too much of the reigns over to the consumers.

6. Conclusions

In this chapter, I will aim at painting a wholesome picture of the results and findings of this study. First, this chapter is focused on the general elements identified in the material and what these might say about, consumers, society and the companies operating in symbiosis with these. Second, similarities and differences are mapped out and discussed in close dialogue with the theoretical framework. Lastly, the conclusion chapter will end in an analysis of society and what the results of this study say about the current state of society and the interests of people in it.

Analysis on both company specific and on a general level tell a similar story about the strategic value placed on consumers in sustainability reports. While there may not have been identifiable changes in these communicative practices over the course of the four years studied here, something can indeed be stated about the years as a whole. All of the studied companies have a steady flow of quotes, statements and content related to consumers as stakeholders. Their role is highlighted and their input celebrated in some way in all the included reports. This shows that consumers have acquired a permanent position in sustainability communication in these companies. This was portrayed clearly in all the studied reports and the quotes singled out of these reports. The amount of quotes placed under Morsing and Schultz's (2002) middle ground theme Stakeholder Response

Strategy emphasizes this value placed on consumers and the development stage of communication regarding consumers as stakeholders fittingly. As most of the quotes were identified as descriptive of the Stakeholder Response Strategy, it is safe to state that, like mentioned previously, companies are not yet fully implementing a consumer-centric approach but have recognized the need for inclusion of stakeholders in communicative processes.

Society is, as stated by multiple scholars mentioned in this study, a force to be reckoned with when it comes to business (for instance: Heikurinen (2010), Freeman (2010), Jensen (2002)). Identifying trends, larger shifts in values and the changing needs among consumers is a prerequisite for staying profitable and current in today's world. In all of the quotes from the studied sustainability reports, this sensitivity towards society was to some extent visible either directly in the themes or in the clusters that were formed under these themes. The amount of connections made between business and stakeholder communication presented a surprisingly large collection of content. The quantity of business-related mentions is substantial across the studied material and clear attention towards business efforts is frequent. An interesting conflict is presented here. Companies have recognized the connection between a thriving business and keeping up to date with consumers. In the meantime, they are still hesitant of fully engaging with the representatives of the market they function in, the consumers.
The relatively low levels of quotes placed under the Stakeholder Involvement Strategy support this conclusion.

When comparing the results of this study to other studies related to these topics, some common elements can be identified. Using Morsing's and Schultz's framework of strategic approaches as the main categorisation for the material, proved to be a suitable and supportive framework for the material. Nearly all of the material, with very few exceptions were clearly identifiable as suitable for one of the categories. This supported the choice and validated the method of categorization as this helped answer my research question holistically. The analysis fell into the frameworks and findings that were familiar from before and the quotes very much followed the lines of the content described by Morsing and Schultz to be suitable for each strategy. This guided firmly the placement of content under themes and left little space for inconsistent interpretation.

The clusters identified across the boundaries of the themes presented by Morsing and Schultz, create an added dimension to the framework. As these clusters contain content

from all of the themes, they act as an independent layer of information that adds on to the findings shaped by the themes. The fact that these clusters were created iteratively when studying the material, underline their validity. These clusters have been created solely for the purpose of portraying ways of referring to consumers as stakeholders in sustainability reports and hence serve this custom purpose suitably. Many of these clusters presented themes that connected the company to the outside world. The most frequent clusters; the diverse stakeholders, the laws of society and the long-term relationship building are all descriptions of how the companies' communicative efforts take into account the setting in which they operate. This finding indicates a greater phenomenon in the ways companies communicate. In the findings of this study, there is a clear link between society, consumers and the strategic communicative choices made by companies. This study has proven that even sustainability reports have developed, although not fully, towards a direction where consumers have increasing power over the success of companies. This is a part of a larger shift of dynamics on a saturated market where consumers have endless amounts of options and companies need to resort to creative ways of creating added value to their products and services. This idea of added value is also closely related to sustainability trends and consumers becoming increasingly aware of the effects of their consumption patterns. Companies and their actions are constantly questioned by increasingly aware consumers and the demand for information is constantly growing. This puts companies and their communicative efforts and strategies under contestant pressure.

As mentioned previously, the link between society and companies was evident and clearly recognizable in this study. This was underlined in the way companies acknowledge both the larger scope of society in the form of trends, react to current affairs and most of all, stay sensitive to the needs and desires of consumers. This study has functioned as a gateway to seeing what building-blocks society today truly consists of from the consumers and corporations point of view. Heikurinen and Freeman both state, in their own distinctive ways, that a company must reflect the society it operates in. The themes and clusters identified in this study paint a picture of a dynamic relationship between society and companies. In this picture, society is green, loud and definitely a force to be reckoned with. As the Sitra study from 2018, pointed out, nearly 30% of consumers make their purchase decisions based on "green" values (7, 2018). This motivation indicates notions of a society where all areas of life are connected to the individual and her values

and views. The desire to include consumers in communication show signs of this as well. This raises thoughts of society as a consumer centric field where the individual feels worthy of attention and trades her time and money only with companies that take this into account sufficiently. This also says something about the current positioning of companies in society. Naturally, large companies, like the ones studied in this paper, are significant parts of a power dynamic taking place in society. Tax income, jobs and services are all dependant on companies' operations. However, when it comes to winning over consumers and their trust, the dynamics seem to shift. Consumers and the society they operate in is increasingly powerful and interconnected forces of trends and larger megatrends are constantly keeping companies on their toes.

7. Discussion

In this discussion chapter, I hope to create a wholesome overview of the study process, the methods used and the thoughts that arose from these. Lastly, I will present ideas on future studies.

The references to social media and efforts towards interaction on these platforms does show signs of a shifting dynamic. The hybrid approaches mentioned previously might present an interesting future way of collaborating and co-deciding if utilized to the fullest. But is all of the responsibility truly in the hands of the corporations? Siegel and McAddams (2011) mentioned that their studies revealed that companies receive very little, if any, feedback on their reporting efforts. So are consumers not interested in giving feedback and interacting and is the need for co-creation really non-existent? Or is this lack of interest in giving feedback merely a way of protesting the lack of inclusion. Do consumers feel disconnected from these reports as they have not been included in the creation process? This is where a hybrid solution could play an integral role. The format of sustainability reports is in many cases quite formal and quite complex for the everyday consumer. The distance between a consumers comment on an Instagram post and actual actions might prove to be too big in order for the consumer to feel included in the sustainability work and the communicative measures of companies. Bringing these two quite different means of communication closer to each other might prove useful for both the consumer and the company. Closer dialogue with companies, enabled by social media could create a stronger bond of trust and legitimacy between the company and the

consumer. In the meantime, creating an even more consumer centric way of communicating about CSR, could provide companies both added insight and means to make increasingly justified business choices.

As CSR-communication and the themes related to it, is a moving target and an ever changing set of interconnected themes, the framework used to analyse the quotes had to be wide enough to work through change but narrow enough to stay true to each strategic approach. Hence this method proved to be more functioning for my study than discourse analysis or any other method that might prove too rigid. The method and framework had to be sensitive to different kinds of content and ways of speaking as all the companies had their unique ways of communicating and the styles of the reports were all different. This study succeeded in creating an outline of the communicative strategies used by companies in their sustainability reports. These outlines are the results of pre-identified themes and iteratively created clusters. As this study included companies from multiple different fields in Finland the results can be interpreted as scalable for other companies as well. This claim is supported by the use of both themes and clusters and the fact that these were all identifiable across the scope of the studied material.
This study has in many ways underlined that sustainability is in many ways a highlighted form of sensitivity to the surrounding world. As the findings in this study indicate, all the participants in consumer culture are included in a successful sustainability story. Society sets the scene for both consumers to make decisions and for companies to adapt their communication and actions accordingly. Consumers influence society constantly and to a big part, decide which businesses stay afloat and which don't. Companies on the other hand adapt to society, play by the rules and do their utmost to be perceived worthy of time and money by consumers. This circle or dynamics is very fittingly described in a quote from Edward Freeman "no stakeholder stands alone in the process of value creation" (2010, 27). And as this study has shown, neither does companies or society.

Possible future studies could take into account these other groups. The attitudes and perceptions employees have of corporate sustainability communication could prove highly interesting. Future studies regarding true sustainability efforts and greenwashing could also be seen as highly fruitful and current. Legitimacy is mentioned in this study but has many further dimensions that could be applied to these questions. As sustainability efforts have become a new norm and consumers increasingly aware, there

is a natural desire for companies to take a stand in these matters, may their actions and processes reflect these ideas or not. Greenwashing, communicating sustainability in a way that is either untruthful or skewed in a way that confuses the consumer to think that the company is more sustainable than it actually is, is surely a growing trend and worth looking into from a strategic and communicative point of view. Another theme for interesting future studies could be to study these themes from the consumer's point of view and to further look into the ways in which consumers try to engage with companies regarding sustainability communication and what their hopes and desires might be regarding this communication and their own role in it.

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