Framing Sustainability
A Qualitative Study of the Translation of the 2030 Agenda

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Abstract

Following the increase of transnational organisations, global governance today is mainly relying on voluntary standards. One standard is the UN’s 2030 Agenda for Sustainable Development. This motivates a need to understand how such an idea unfolds within organisations and what impact global CSR standards have, leading to the research question: *How are CSR standards deriving from global ideas translated into organisations and influencing sustainability activities?*

Based on a literature review of Scandinavian institutionalism, soft rules and standards, CSR, traveling of ideas, translation, identity and image, decoupling and aspirational talk, five assumptions were formulated as to what implications the standard might have. These are examined qualitatively through multiple case studies in the Swedish food industry using semi-structured interviews and examining CSR reports.

The analysis find partial support for all assumptions. Main findings include the use of the 2030 Agenda mainly as a communication tool, constituting a common *sustainability language* and a platform for collaborations. The standard is thus interpreted as being symbolically translated. This open up possibilities for future research regarding the translation of standards and the implications of an facilitated way of *framing* sustainability work, adding the concept of *symbolic translation* to translation theory.

*KEYWORDS: Corporate social responsibility (CSR), standards, translation, legitimacy, decoupling, communication, The 2030 Agenda, Sustainable Development Goals (SDGs).*
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1. Introduction

1.1 Background

In academia, ideas of sustainability in business are often discussed under the label Corporate social responsibility (CSR\(^1\)). Sustainability is often a prioritised strategy in contemporary organisations, motivated to be integrated for legitimacy (Patriotta et al., 2011) or to seek competitive advantage (Porter & Kramer, 2006). Due to the increase of transnational organisations, a need for global governance i.e from national legislation to voluntary global standards, has enforced a shift over the last decades from hard to soft law (Djelic & Sahlin-Andersson, 2006; Scherer & Palazzo, 2011). Following this development, many ideas and models of organising are framed by central world institutions like the United Nations (UN), the European Union (EU), the World Bank or the OECD (Meyer, 2014). In turn, these ideas influence the institutional environment which constitutes what organisational behaviour is taken for granted and determines the conditions organisations have to adjust to in order to be perceived as legitimate (Furusten, 2013; Meyer & Rowan, 1977; Patriotta et al., 2011). We argue that ideas of sustainability are shaped by the growing numbers of global standards as such ideas can mobilise voluntary actions (Windell, 2006). Thus, it can be considered to form a new area of legitimacy work due to an increased amount of institutional pressure (Furusten, 2013; Patriotta et al., 2011). Exploring this line of reasoning could help shed light on what significance CSR standards have for organisational sustainability activities.

How ideas translate into organisational frames is a phenomena that has intrigued many scholars for several decades (Czarniawska & Joerges, 1996; Sahlin-Andersson & Engwall, 2002). Previous research has concluded that ideas that become popular are often packaged under a label or a name, presented in a simplistic way in order for organisations to understand and find them relevant (Czarniawska & Sevón, 2005; Sahlin-Andersson & Engwall, 2002; Solli et al., 2005; Windell, 2006). Therefore, it is argued that for ideas to travel they need to be formulated as abstract, universally applicable truths (Meyer, 1996; Windell, 2006). Such an idea is the 2030 Agenda for Sustainable Development which was launched by the UN in

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\(^1\) In business settings the terminology is more commonly replaced by “sustainability” or “corporate responsibility”, but refers to the same phenomenon. Other labels include ESG - Environmental and social governance and RBC - Responsible business conduct.
2015, consisting of 17 Sustainable Development Goals (SDGs) (United Nations, 2017). The SDGs derives from the Millennium Development Goals which expired in 2015, aiming to achieve what they did not, with the goal to shift the world onto a sustainable and resilient path and ensuring human rights for all (United Nations, 2018). Although the 2030 Agenda is voluntary, the UN states clearly that “all countries and all stakeholders, acting in collaborative partnership, will implement this plan.” (United Nations, 2015, p. 1), which further emphasises the 2030 Agenda’s institutional importance.

When an idea such as the 2030 Agenda reaches an organisation, it is not passively received but translated into the organisation in a performative and active process (Czarniawska & Sevón, 1996; Pallas et al., 2016; Sahlin-Andersson & Sevón, 2003; Wedlin & Sahlin, 2017), resulting in local variations and adaptations of that idea (Czarniawska & Joerges, 1996; Windell, 2006). For example, many Swedish firms are now using the SDGs to frame and report on their CSR activities within their value-chains and are participating in collaborations initiated by the 2030 Agenda (e.g. Sida, 2017). In extension, the process of ideas that travel and are translated may lead to ideas becoming institutionalised (Wedlin & Sahlin, 2017) and further influence a change of behaviour. However, institutional theory has been criticised for not explaining what happens inside organisations when new ideas enter a context due to lack of active agency (Campbell, 2004), why translation theory can be used to understand how ideas unfold within organisational frames. Building on Djelic and Sahlin-Andersson (2006) and Jacobsson and Sahlin-Andersson (2006), we argue that the framing of the 2030 Agenda can be seen as a global voluntary standard and as such can be argued to constitute a framework for outlining and influencing sustainability work.

1.2 Problem statement

Following the travel of global CSR standards such as the 2030 Agenda, a shift has been noticed towards top management being involved in connecting the SDGs to their strategies and reconsidering business models (e.g. PWC, 2018). This could mark a contrast towards previous similar initiatives such as the UN Global Compact, which has been criticised for being decoupled from day to day operations (Behnam & MacLean, 2011). Voluntary standards are often a subject of interpretation, which help spur the translation into the local setting (Czarniawska & Joerges, 1996). However, such standards risk becoming decoupled
due to their vague nature (Behnam & MacLean, 2011). Further, the simplification of complex global issues squeezed into standard formats (Garsten & Jacobsson, 2011) and the reduction of such issues into auditable metrics (Power, 1994), have been criticised for neglecting diversity. However, some of this critique could be overrun by the argument that when an idea travels from one context to another, it is translated in coherence with the local context (Boxenbaum & Strandgaard Pedersen, 2009; Pallas et al., 2016; Windell, 2006) and thus adapts to local circumstances.

The SDGs have also emerged as a clear trend in CSR reporting (Blasco et al., 2017). For instance, a large number of firms in Sweden are now connecting their sustainability programs to the 2030 Agenda by framing their visions through the SDGs (e.g. Axfood, 2018). This is further reinforced by the EU directive regarding legislation on reporting of the social and environmental impacts of firm activities (European Commission, 2018). The increased number of CSR reports on the 2030 Agenda show how ideas of this kind constitutes frames for evaluation of organisational activities (Power, 1994). One industry where several organisations have adopted the 2030 Agenda is the Swedish food industry. Recent statistics show that the food industry is one of the few who has lowered their carbon emissions during the last year (SCB, 2018). This is opposed to the trend where the business community in Sweden at large has increased their emissions (Ibid), despite simultaneously increasing their commitments to sustainability. This could indicate successful adoption of sustainability practices in the Swedish food industry. There is however little research regarding how the various elements shaping the translation influence how an idea unfolds within organisations (Pallas et al., 2016), why this thesis will explore this topic by studying a contemporary CSR standards translation and how it affects organisational activities. In turn, it motivates a need to gain understanding about the impact of global standards on organisational activities, and in extension what constitutes legitimate organisational behaviour (Windell, 2006).

1.2.1 Research question
How are CSR standards deriving from global ideas translated into organisations and influencing sustainability activities?
1.3 Purpose
The purpose of this study is to deepen the understanding regarding translation of global CSR standards into organisational settings. This can be observed by studying how the 2030 Agenda influence organisational activities through a translation process at the organisational level. In order to answer the research question stated above, this thesis will conduct a number of case studies in the Swedish food industry who are working with the SDGs. Through conducting this study, this thesis will provide initial insights on how global CSR ideas that can be understood as standards impact CSR work in contemporary organisations and possibly align focus to a global agenda. Moreover, it helps gain understanding on what impact ideas and frames originating from powerful global institutions have on individual organisation’s activities. Contributions from the study include findings for both academia and practitioners, through investigating theoretical assumptions in real empirical settings. This may help shed light on how further initiatives can influence organisations and in extension sustainable development at large.
2. Theory

The theoretical point of departure starts in institutional theory, after which global soft rules, regulations and standards are presented. Narrowing down the scope, ideas in terms of CSR are put forward. In order to study how ideas in circulation are transformed into practice, the concept of translation is presented. Based on these concepts, assumptions are made regarding the possible impacts of a CSR standard, which are combined in an analytical framework.

2.1 Theoretical background

The institutional environment conducts what organisational behaviour is taken for granted and considered appropriate and rational, a topic that have been widely explored in academic research (e.g. DiMaggio & Powell, 1983; Furusten, 2013; Meyer & Rowan, 1977). In 1977, Meyer and Rowan argued that formal organisational structures are a result of societal institutions, which they labeled rational myths. The increasing adoption of rational myths was considered to lead to homogenisation of organisations. Once institutionalised, these myths constitutes what organisations need to adopt in order to be considered rational, legitimate and modern. However, Meyer and Rowan (1977) concluded that rational myths could be ceremonially adopted, loosely coupled from organisational practices, which they labelled decoupling. Their iconic article spurred further research within new institutionalism and what is referred to as isomorphism.

DiMaggio and Powell (1983) further studied isomorphism and argued that the increased homogeneity of organisations was a result of different isomorphic pressures and a result of organisations facing the same widespread ideas. Based on this line of reasoning, a string of Scandinavian researchers studied the circulation and adoption of management ideas (e.g. Brunsson & Olsen, 1993; Røvik, 1996) which came to be labeled Scandinavian institutionalism (Boxenbaum & Strandgaard Pedersen, 2009; Wedlin & Sahlin, 2017). These researchers argued that while some decoupling between formal adoption of an idea and actual change within an organisation did occur, ideas did also impact organisational practices and identity (Czarniawska & Sevón, 1996; Forssell & Jansson, 1996; Sahlin-Andersson, 1996). Further, it was argued that rather than ideas diffusing in a vacuum, ideas were translated as they traveled and which ideas grew popular seemed dependent on who packaged and implemented them (Czarniawska & Joerges, 1996; Czarniawska & Sevón, 1996). These
findings lead to the conclusion that imitation and adoption of ideas is not just to copy them, but is an active process which involves change and innovation (Ibid). This helps us understand that when ideas are circulated and translated, they evolve differently in different settings, which means the traveling of ideas does not only lead to homogenisation but also to variation (Drori et al., 2014).

Continuing this line of research, this thesis will study translation by examining global standards, how ideas travel and are translated into organisations. Building on the following theoretical chapters, five assumptions on how we can understand a CSR standard from the theoretical relationships will be formulated and later be investigated empirically.

2.2 The emergence of global standards

2.2.1 Soft rules and regulation

Following the increased globalisation and exponential growth of transnational organisations, transnational governance have expanded rapidly (Djelic & Sahlin-Andersson, 2006). Thus, this has changed the nature of interplay between business and politics (Djelic & Etchanchu, 2015). The increased need for transnational governance, i.e. from national governments to international organisations, has spurred a shift in power from hard to soft law with an emphasis on self regulation and voluntary action characterised by non-legal forms of regulation (Djelic & Sahlin-Andersson, 2006; Scherer & Palazzo, 2011). This can for instance be witnessed in the growing number of voluntary standards initiated worldwide, which can be understood as soft rules. In this global environment, organisations have been observed to be both influencing and influenced by the global context, rules and governance (Scherer et al., 2006). Understanding these soft rules is therefore necessary in order to see how they impact the institutional environment which in extension influences organisational behaviour. Additionally, it may help to see whether such initiatives have an effect or not, i.e that they lead to actual change in behaviour.

Generally, three modes of so called soft regulation have been observed: rule setting, monitoring and agenda setting (Jacobsson & Sahlin-Andersson, 2006). Rule setting occurs through standards, codes of conducts and guidelines, monitoring comes from rankings,
accreditation and audits, and agenda setting works in arenas and forums to disseminate ideas and recommendations (Ibid). Rule setting, often termed soft rules, are the most common rules in the transnational environment (Mörth, 2006). They are formally voluntary and based on self-regulation and is to a large extent outlined by standards (Ahrne & Brunsson, 2006; Jacobsson & Sahlin-Andersson, 2006). Moreover, soft rules leave plenty of room for those actors being regulated to edit the rules (Sahlin-Andersson, 1996). Organisations can select only parts of the rules and display compliance to them, or translate the rules to fit their own expectations (Jacobsson & Sahlin-Andersson, 2006). This could can help in the understanding of how organisations adopt standards.

2.2.2 Standards

Brunsson et al. (2012, p. 616) have defined a standard as a “rule for common and voluntary use, decided by one or several people or organisations”. The voluntary nature of standards is discussed as the potential adopters’ decision to comply or not, thus the regulative aspect rests on the standards relevance to the organisation, or external pressure as well as perceived legitimacy (Brunsson et al., 2012). The rational organisation therefore conform to standards in order to be perceived as a legitimate organisation (Patriotta et al., 2011), which could be the case with the organisations working with CSR standards as it is voluntary to implement them. However, the organisational adoption of standards varies from absolute compliance to a decoupled instrumental adoption (Meyer & Rowan, 1977; Christensen et al., 2013), why standards have been criticised for lacking accountability (Behnam & MacLean, 2011). Further, these standards rests on the notion that we are living in one world, often criticised for failing to recognise the diversity it is supposed to unite (Garsten & Jacobsson, 2011).

There is evidence of three different types of standards, namely principle-based standards, certification-based standards and reporting standards (Behnam & MacLean, 2011). They all have different levels of clarity, cost of adoption, sanctions and assurance of compliance (Ibid). Principle-based standards, such as the UN global compact, tend to be low in clarity and cost of adoption and are not accompanied by sanctions or assurance, which have been argued to easily lead to decoupling (Ibid). On the contrary, certification-based standards have been noticed to have a larger effect on day to day operations of organisations due to being clear, high cost, accompanied by sanctions and possible to assure compliance to (Ibid). The nature
of the standard, therefore, influences the implementation of the standard. Instead of being obligated to follow a rule, organisations are persuaded that it is in their best interest to follow soft regulations by establishing common norms, making those outside the network a target for blame and shame (Czarniawska & Joerges, 1996). This, in line with institutional theory, suggests that organisations seek to incorporate popular management ideas and comply to standards. To summarise, when an idea in the form of a standard, deriving from soft rules, becomes institutionalised or is believed to provide legitimacy, organisations will take the adoption of that standard for granted. This is visualised in terms of organisations deciding to work with the standard, anchor it internally and increase its intra organisational importance. The taken-for-grantedness of adopting the standard is therefore a prerequisite for further studying and understanding its implications, why the first assumption is stated as follows.

**Assumption I: The adoption of the CSR standard is taken-for-granted.**

2.3 CSR ideas as standards

CSR has emerged as a concept over the last decades and rests mainly on voluntary standards (Windell, 2007), with elements as those discussed above. Many scholars have aimed to define CSR (e.g. Carroll, 1979; 1999), most commonly implying that organisations should go beyond their immediate responsibility and acknowledge the society at large (Windell, 2007). CSR ideas are presented as a solution not only to societal but to corporate problems, often framed as a business case to stress its importance (Ibid). As management ideas are often seen as rational, they highly influence organisational activities and the perception of the organisational image (Sahlin-Andersson & Engwall, 2002). CSR can therefore be seen as normative models for how organisations should behave and act (Czarniawska & Sevón, 1996; Sahlin-Andersson, 1996). However, CSR differs from other management ideas, as it is not primarily an idea about improving management or increase efficiency, but about extensive responsibility (Windell, 2007). In 1970, this view was criticised by Friedman, arguing that organisations should only focus on maximising shareholder value, as organisations does not have the resources nor the knowledge to perform such activities. In contrast, Freeman and Reeds (1983) argued that all stakeholders relevant to an organisation should be considered and their various demands balanced. In recent years, attention to stakeholders is crucial in strategy and vision formulation, as they are acknowledged as valuable sources of legitimacy.
Furthermore, ideas that are dramatic and exciting tend to gain public interest and attention, making ideas related to such problems more likely to be realised, why current practices of an organisations that can be related to such an area tend to gain legitimacy (Czarniawska & Joerges, 1996).

The increased pressure surrounding organisations (Furusten, 2013), deriving partly from global institutions framing ideas into standards, increases the importance of active CSR work. Organisations perform strategic responses to institutional pressure, which in particular can be challenging when conflicting with internal strategic activities (Oliver, 1991). Internally, organisations integrate management systems for dealing with CSR, and structure themselves where specific departments are responsible for handling environmental issues, as well as issuing CSR reports (Windell, 2006; 2007). Based on the arguments presented above, if the CSR standard is perceived as being a rational management idea, it should increase the organisation's internal focus. In turn, it increases the standards strategic importance, placing CSR high on the corporate agenda, e.g. by engaging top management. Therefore, organisations work towards aligning CSR to their core values, as well as their products or services (Windell, 2006). Through transparent communication, e.g. reporting, organisations respond to stakeholder demands and transform CSR into an important part of the organisation (Ibid). These factors contributes to why a CSR standard can be expected to be considered a priority in modern organisations, why the second assumption is stated as follows.

**Assumption II: The CSR standard influences the strategic importance of sustainability.**

2.4 Travel of CSR ideas

2.4.1 The movement of ideas

As ideas such as CSR standards emerge and become popular, it is said that the idea travels. For ideas to be able to travel, they need to be decontextualised in order to fit different environments (Czarniawska & Joerges, 1996; Fredriksson & Pallas, 2017). Previous research has studied what kind of ideas that travel and have concluded that for ideas to be dispersed widely, they are often presented in a universal way packaged under a label or name (Czarniawska & Sevón, 2005; Sahlin-Andersson & Engwall, 2002; Solli et al., 2005; Windell,
2006). As argued by Meyer (1996), ideas formulated as universal truths will motivate organisations to find them relevant (Windell, 2006). Many standards are formulated this way and are vague in their nature, which makes translation into the local setting a necessity (Czarniawska & Joerges, 1996). This implies that the organisational adoption of CSR standards is of importance in their strive towards achieving legitimacy (Patriotta et al., 2011). Those who help circulate ideas can be labeled carriers, which are various actors such as academia, consultants, media and the popular press help frame and spread ideas (Mazza & Alvarez, 2000; Furusten et al., 2012; Sahlin-Andersson & Engwall, 2002; Windell, 2009). These carriers impact which ideas that move and become popular and play an important role in the translation process of ideas into organisations (Wedlin & Sahlin, 2017). These ideas often appears for a while as trends and fashions (Abrahamsson, 1991) that later on either disappears or get institutionalised (Wedlin & Sahlin, 2017).

Organisations identify with other organisations or groups of organisations, either due to similarity or because organisations embody what they want to become (Wedlin & Sahlin, 2017; Sevón, 1996). It is therefore argued that organisations develop activities based on how they want to present themselves, in addition to other activities they perform such as the production of goods and services (Wedlin, 2007). Therefore, organisations tend to imitate others that they perceive as successful or those that they wish to resemble by implementing similar activities (Sahlin-Andersson, 1996; Sevón, 1996), which influences what ideas that gain attention from a specific organisation.

Further, one way of framing a standard is through a prototype, which is a set model of how to implement an idea, as opposed to a template which is an abstract frame for assessment and presentation (Wedlin, 2007). Ideas such as standards are often framed as templates, which are frames or targets that organisations can use to assess, benchmark and present their activities through (Wedlin, 2007; Wedlin & Sahlin, 2017). Through the use of templates, organisations can measure, compare and present success and monitor themselves and others (Wedlin, 2007), for example through a CSR standard.
2.4.2 Identity and imitation across organisational fields

As stated above, organisations tend to imitate others they wish to resemble, which can be explained by organisational identity. Organisational identity was introduced and defined by Albert and Whetten (1985) and consists of the defining, central and enduring attributes of an organisation, which distinguish it from other organisations and refers to a shared meaning by its members. It represents an abstracted view of what is regarded as consistency and continuity in an organisation's activities (Sahlin-Andersson, 1996). Thus organisational identity serves to answer who you are as an organisation (Whetten, 2006) and can be defined as an entity’s definition of itself, based on self reflection (Albert & Whetten, 1985; Fisher et al., 2016). Organisational identity is conveyed to external actors through identity claims, i.e. claims that capture an organisation’s essence and signal core attributes (Fisher et al., 2016).

Externally, organisational identity have two important functions. First, one of them is to attract talent through portraying a clear image through which an organisation can attract people who will fit in with the organisation (Alvesson & Robertson, 2006). Secondly, a strongly communicated identity can also help attract customers and potential partners (Ibid). Therefore, organisations could implement standards as an identity claim.

Organisational identity creates an image perceived by external actors and the reactions and opinions formed by stakeholders can in turn affect an organisation’s identity (Hatch & Schultz, 2002). Projecting images of identity, which can be both intentional and unintentional (Rindova & Fombrun, 1998), intend to impress external actors (Hatch & Schultz, 2002). Therefore, it is important for managers to recognise the symbolic implication of action and language (Pfeffer, 1981) which can affect the image perceived by others. Furthermore, groups of organisations whose activities are defined in similar ways have been argued to shape organisational fields (Wedlin & Sahlin, 2017). Organisational fields are important within institutionalisation (DiMaggio & Powell, 1983) and the concept has been used to explore how organisations identify themselves and thus what they seek to imitate. Therefore, ideas such as standards that travel and are implemented by certain actors within a field are likely be implemented by others in the same field.

In sum, when certain ideas become widely known they influence the ideals and desires of other organisations, thus spurring further imitation and travel of ideas (Wedlin & Sahlin,
2017). This is why a popular CSR standard could influence the perception and image of an implementing organisation as a responsible actor to count on. Therefore, organisations who identify themselves as sustainable can be expected to implement the CSR standard to maintain their image and the perception of them as a legitimate sustainable actor. Thus the legitimacy of the standard can contribute to the legitimacy of the organisation and its CSR efforts, leading to the third assumption as stated below.

**Assumption III: The CSR standard is a provider of legitimacy.**

2.5 Translating CSR ideas

When an idea travel and is adopted by an organisation, it is introduced and implemented into the organisation through translation. Translation was introduced as a concept to be able to understand change at an organisational level (Czarniawska & Joerges, 1996). It is a process that occurs when an idea is edited by various actors from recipient organisations (Czarniawska & Joerges, 1996; Sahlin-Andersson, 1996; Wedlin & Sahlin, 2017). The translation concept has been contrasted with theories of diffusion. While diffusion suggests ideas spreading in a vacuum, translation implies movement and transformation, emphasising how ideas evolve as they travel (Czarniawska and Joerges 1996). When CSR ideas in the form of a standard reaches an organisation it will be translated to fit local needs. In other words, translation is the process through which ideas are caught by an organisation and then materialised into substance within that organisation (Ibid). Thus translation is not used in a linguistic sense, it describes the process of "displacement, drift, invention, mediation, creation of a new link that did not exist before and modifies in part the two agents" (Latour, 1993, cited in Czarniawska & Joerges, 1996, p. 24). Therefore, the term translation is used to describe how ideas are continuously changed and constructed as they move (Czarniawska & Joerges, 1996; Sahlin-Andersson and Engwall, 2002; Wedlin & Sahlin, 2017). This process involves many actors in what can be described as an editing process, a vocabulary introduced by Sahlin-Andersson (1996) which has gained attention in translation theory. This could help explain how a CSR standard is implemented into organisations, where it is given meaning through translation.
Translation occurs through the materialisation of ideas, which can take many forms, ranging from quasi-objects to objects (Czarniawska & Joerges, 1996). This can be observed through the use of artefacts, routines and systems within an organisation (Pallas et al., 2016), for example through linguistic artefacts, into books, models and presentations (Czarniawska & Joerges, 1996; Czarniawska & Sevón, 2005). Ideas then go from being abstract (Windell, 2006) to form local variations based on local needs and circumstances (Czarniawska & Joerges, 1996; Pallas et al., 2016; Pipan & Czarniawska, 2010). The concept of translation demonstrate that actors take an active role in transforming ideas into practice and therefore can work as a complement to institutionalisation theory, where it has previously lacked to acknowledge active agency (Campbell, 2004). However, translation does not just mean the transformation of the idea being adapted, but also involves a process of the implementing organisation transforming itself (Pallas et al., 2016; Pipan & Czarniawska, 2010). Hence, the meaning of a CSR standard and how it is implemented is suggested to be imitated and edited by organisations, transforming both the idea and the organisation. Through this, the CSR standard will be materialised within the organisational frame and manifest in different ways, e.g. in strategies or visions. The theoretical arguments above suggests that when an organisation adopts and starts to work with a standard, it can be expected to influence CSR activities, e.g organisational activities framed in CSR programs. In turn, this should have an effect on what constitutes the organisations CSR work, which leads to the fourth assumption.

Assumption IV: The CSR standard influences the choice of CSR activities.

2.6 CSR as decoupling and aspirational talk
An extensive amount of researchers have discussed CSR in relation to organisational communication. As CSR initiatives are in high demand from various stakeholders which increases the need for transparency, CSR programs display the commitment on organisational goals and achievements (Christensen et al., 2013; Garsten & Jacobsson, 2011). Influenced by environmental pressures, the CSR strategy and vision are anticipated to align focus and drive actions forward (Bromley & Powell, 2012). Also, it is important to have a close fit between the firm’s mission and objectives in relation to CSR programs and policies (Burke & Logsdon, 1996). Therefore, CSR programs are a declaration of CSR work and are expected to be followed by decisions and actions - otherwise lacking commitment (Christensen et al.,
2013). This connects to the discussion of decoupling, which distinguishes between core business activities and formal structures that satisfy normative demands (Behnamn & MacLean, 2011; Meyer & Rowan, 1977), as can be the case when organisations communicate a circulating idea though visions, strategies or various reports, but fail to adopt them into practice. If an idea is decoupled from the core goals of an organisation, consistency will be more difficult to achieve (Bromley & Powell, 2012).

It is not enough to only communicate support for a standard, organisations also need to demonstrate a change in behaviour (Christensen et al., 2013). Standards often fall prey to reductionism and simplification and sometimes lack the measurements for correct auditing (Garsten & Jacobsson, 2011; Power, 1994). Furthermore, CSR risks becoming more of a public relations tool to reinforce organisational image. CSR then function as a visibility tool that steers attention to some aspects while concealing others (Garsten & Jacobsson, 2011). Organisations may create and promote show-off cases of responsible action, whilst at the same time not complying to other norms (Ibid). It has also been suggested that the “institutionalization processes might increase the market value of a policy as more firms adopt it, despite growing evidence of decoupling” (Zajac and Westphal, 2004, cited in Bromley & Powell, 2012, p. 433). Decoupling is a major risk with global standards (Behnamn & MacLean, 2011), which increases the importance of understanding how CSR standards are framed and reflected within organisations and to see the effects on organisational aspiration (Christensen et al., 2013).

While previous researchers are critical towards decoupling, Christensen et al., (2013) offers are more forgiving approach, arguing that CSR communication is aspirational in its nature and therefore not a perfect reflection of organisational CSR practices. Differences between words and actions, they argue, may be necessary in order to move a field forward towards higher goals and a desired future (Ibid). CSR communicated in these frames, e.g. as visions, may be abstract and disconnected from actions, but through the use of what is called aspirational talk can have the potential to produce development within the field and beyond (Ibid). Conflicting demands in relation to various stakeholder groups organisations face cannot be reconciled at all times. However, it is important for the organisation to convince its stakeholders that the official aspirations are taken seriously and attempts are made to fulfil
them in order to maintain legitimacy (Christensen et al., 2013; Patriotta et al., 2011). Following the theoretical arguments above, the CSR standard is expected to direct the organisations attention to certain aspects and therefore change their communication, to display the extended work they are doing as a result of the implementation. When adopting an institutionalised or popular standard, the organisation can be anticipated to want to display their compliance to it in order to attain the legitimacy the standard provides. Given these arguments, theory suggests that the CSR standard can influence how organisations communicate their CSR work, leading to the fifth assumption stated as follows.

Assumption V: The CSR standard influences CSR communication.
2.7 Theoretical summary

This thesis departs from institutional theory as the institutional environment constitutes what is considered rational and legitimate, influencing the organisational behaviour (DiMaggio & Powell, 1983; Meyer & Rowan, 1977). This can help explain organisations legitimacy seeking adoption of circulating myths. Following the increase in transnational organisations, we can acknowledge a shift in governance from hard to soft law, with more emphasis on soft rules and voluntary standards as a way of governance (e.g. Djelic & Sahlin-Andersson, 2006; Scherer & Palazzo, 2011). For example, organisations are implementing voluntary standards to seem legitimate and rational (e.g. Brunsson et al., 2012).

With this background, the focus is placed on CSR, an area where standards and voluntary adoption is dominant. CSR is the idea of widespread responsibility beyond the scope of organisational practices (Windell, 2007). Within the organisational frame CSR then influence for example strategic decisions, communication and reporting. Specifically, CSR programs are about communicating organisational goals and achievements (Christensen et al., 2013). When words and actions are not aligned, organisations can be accused of inconsistency and decoupling (Behnam & MacLean, 2011). However decoupling can also be framed as aspirational talk, which is argued to create innovation and foster change (Christensen et al., 2013).

For an idea such as a CSR standard to be able to travel, it is often presented as universal truths under a name or label, which makes it appear relevant to organisations (Czarniawska & Sevón, 2005; Sahlin-Andersson & Engwall, 2002; Solli et al., 2005; Windell, 2006). Organisations often choose which ideas to implement based on identity and tend to imitate what they perceive as successful or desirable (Sahlin-Andersson, 1996; Sevón, 1996). When an idea then enter a new organisation it is translated, which is defined as the simultaneous process of movement and transformation (Czarniawska & Joerges, 1996; Wedlin & Sahlin, 2017). When an idea is translated into an organisation, it thus forms a local variation (Czarniawska & Joerges, 1996; Pallas et al., 2016; Pipan & Czarniawska, 2010; Windell, 2006). Since ideas such as CSR standards are often implemented to portray an image (Hatch & Schultz, 2002) or improve legitimacy (Patriotta et al., 2011), such initiatives are often reflected in communication to be transparent about what the organisation is doing and to meet stakeholder demands.
2.7.1 Analytical framework

Given the theoretical arguments and relationships above, the following assumptions have been drawn to explore and understand CSR standards. Summarised and visualised in the analytical framework below, these assumptions form the basis for the empirical study. In the methodological section they will be operationalised and later investigated through a multiple case study.

<table>
<thead>
<tr>
<th>Theoretical foundation</th>
<th>Assumption</th>
</tr>
</thead>
<tbody>
<tr>
<td>Once an idea is institutionalised, it constitutes what is taken for granted and perceived as rational behaviour (e.g. Meyer &amp; Rowan, 1977). Instead of being obligated to follow a rule, organisations are persuaded that it is in their best interest to follow issued regulations by establishing common norms, making those outside the network a target for blame and shame (Czarniawska &amp; Joerges, 1996).</td>
<td>I: We can expect the adoption of the CSR standard to be taken-for-granted.</td>
</tr>
<tr>
<td>Organisations find ideas more relevant if they are presented in a simplistic and universal way (Windell, 2006). Organisations work towards aligning CSR to their core values and through transparent communication organisations respond to stakeholder demands and transform CSR into an important part of the organisation (Windell, 2006; Christensen et al., 2013).</td>
<td>II: We can expect that the CSR standard influences the strategic importance of CSR in organisations.</td>
</tr>
<tr>
<td>Organisations tend to imitate others that they identify with or perceive as successful (Sahlin-Andersson, 1996). When certain models or practices become widely known they influence the ideals and desires of other organisations (Wedlin &amp; Sahlin, 2017).</td>
<td>III: We can expect that the CSR standard is a provider of legitimacy for organisations.</td>
</tr>
<tr>
<td>Translation involves a process which shapes both the idea being translated and the organisation itself (e.g. Pallas et al., 2016; Pipan &amp; Czarniawska, 2010). Ideas translate into objects, artifacts etc, which can be visualised in strategies, policies, visions (e.g. Czarniawska &amp; Sevön, 2005).</td>
<td>IV: We can expect that the CSR standard influences the choice of organisational CSR activities.</td>
</tr>
<tr>
<td>CSR risks becoming a public relations tool to reinforce organisational image (Garsten &amp; Jacobsson, 2011). Ideas can enhance CSR communication internally and externally, using aspirational talk to bridge the risk of decoupling (e.g. Christensen et al, 2013).</td>
<td>V: We can expect that the CSR standard influences the way organisations communicate CSR.</td>
</tr>
</tbody>
</table>

Table 1. Operationalisation of theory.
3. Method

In this section, the methodological considerations of this thesis will be presented and discussed for increased transparency, followed by the operationalisation model outlining the analytic framework. Limitations of the study will be discussed throughout this section.

3.1 Research approach

In order to answer the research question, this thesis investigates how a global voluntary CSR standard in the form of the UN's 2030 Agenda is translated into organisations in the Swedish food industry. This thesis aims at gaining a deeper understanding into a specific field why a qualitative study was conducted, which is suitable for exploratory studies of this kind (Saunders et al., 2012, p. 171). Focus was placed on the translation process, using translation theory as the primarily theoretical framework for analysis. An abductive research approach was selected, as it allowed this thesis to explore the assumptions deriving both from theoretical foundations and empirical findings in real contexts (Saunders et al., 2012, p. 144). This resulted in investigating the translation of a CSR standard as a concept and a process.

3.2 Research design

3.2.1 Choice of research design

This thesis builds on a number of case studies. The case study method was chosen for the opportunity it provides at gaining a deeper understanding of a specific phenomena and its context (Eisenhardt & Graebner, 2007). This is especially appropriate for answering “how”-questions (Yin, 2013) which requires thorough descriptions and intends to widen the knowledge regarding a specific organisational phenomena (Yin, 2009). Inspiration for the empirical design was found in previous research on CSR standards (e.g. Behnam & MacLean, 2011; Vigneau et al., 2015). These studies often focuses on accountability, using research methods of conducting a longitudinal case study and triangulation of data. Since this thesis did not have the time to perform a longitudinal study, multiple cases for conducting interviews and an examination of CSR reports was used to increase understanding of the phenomena. Further, case studies have often been criticised for lacking reliability and generalisability towards other objects or theory since it studies a specific phenomena in a specific context (Lee & Baskerville, 2003). However, the aim of this study is not to provide generalisable results but to highlight different aspects of the translation process through the
different cases. Since the purpose of this thesis is to study an unexplored area through a relatively new standard, the study conducts an initial overview of the phenomena and present different aspects and in extension lay the basis for further research into this area.

3.2.2 Multiple cases and selection of study objects

To gain deeper knowledge of this rather unexplored topic, multiple case studies were conducted. Multiple cases can be used to study whether findings can be replicated across cases or to highlight different aspects of a process (Yin, 2009). Therefore, the choice to use more than one case object was made to broaden the understanding of the research area. The organisational field chosen was the Swedish food industry, due to the fact that many actors had a clearly communicated CSR initiative and to a large extent had communicated the SDGs in their CSR reporting (e.g. Axfood, 2018). The food industry has a large impact on both social and environmental related issues globally, with many challenges to come (FAO, 2018). Further, this industry is one of the few that have decreased their carbon emissions according to recent statistics (SCB, 2018), which was interpreted as a sign of the industries active CSR work. To use such signals in the choice of study object is supported by Kaplan’s (1984) conclusion that the best way to create new knowledge is by studying successful examples. Since the objective of the study was to gain a deeper understanding of how the CSR standard was translated it was considered appropriate to target organisations that had already implemented the standard. Therefore, organisations that clearly communicated in some way that they were working with the SDGs were identified. However, to gain as much understanding and transparent information as possible and avoid participant bias, the decision was made to keep both organisations and respondents anonymous (Saunders et al., 2012, p. 192). This could provide more interesting results but lower the transparency of the study.

3.2.3 Choice of research topic – The 2030 Agenda

The purpose of this study was to gain deeper understanding of how CSR standards are translated into organisations and how it influences organisational activities. Therefore, the 2030 Agenda was deemed as an appropriate research topic due to its frame as a universal truth communicated under a clear label, which is in accordance with theories on what makes ideas popular and institutionalised (see Czarniawska & Sevon, 2005; Sahlin-Andersson & Engwall,
2002; Solli et al., 2005; Windell, 2006). Further, the idea of CSR has been institutionalised through several international organisations but also governmental regulations and expectations (e.g. European Commission, 2018). It has therefore gained increased public attention, making ideas related to CSR having a greater chance of being realised and providing legitimacy (Czarniawska & Joerges, 1996). The 2030 Agenda is also suitable for studying the translation of CSR into organisations because it is a clearly set framework.

3.3 Data collection

3.3.1 Data sources

Several data sources have been used in the collection of the data, consisting of semi structured interviews accompanied by documents in the form of CSR reports. This data helped fulfil this thesis’ purpose to study the translation of an idea into an organisation at the organisational level. Since translation is a process, it would have been preferable to follow the phenomena over a period of time. However, this was not possible due to time limitations of the study. Therefore the interviews inquired how the implementation of the standard has influenced CSR work, which added a longer time perspective. The time limitations of the study made comparison between interviews and reports necessary. Also, a comparison was made between reports before and after the adoption of the CSR standard. The data was then analysed through the analytic framework. The combination of data sources made it possible to both gain insight into the organisation prior to the interviews through the reports, but also to confirm and compare answers from the interviews with the reports. Thus, the secondary data consisting of CSR reports, supplementing the primary data, allowed the results to be compared to increase the validity of the research (Saunders et al., 2012, p. 169). While it would have been preferable to conduct observations to gain even deeper insight to the translation process, it was unfortunately not possible due to limited access to the organisations.

3.3.2 Interviews

The objective of the interviews was to get an in-depth understanding of the translation process of a global CSR standard into organisations. Six interviews were conducted with respondents from five organisations, summarised in the table below. In finding and selecting the respondents suitable to help answer the research question and investigate the five
assumptions, a criteria selection was used. This is preferable when the researcher has limited experience in the field and involves an initial period of examination to establish certain criteria for which respondents are considered appropriate and provide good dissemination (Dalen, 2015). The researchers studied the organisations in the chosen field to identify the person responsible for CSR related issues, by examining webpages and CSR reports. This led to the decision to contact CSR managers, based on their active role in adopting, implementing and communicating CSR. Individuals within the organisation were thus contacted based on their work title (Bryman & Bell, 2015), i.e. due to their key active role in the organisations CSR work.

<table>
<thead>
<tr>
<th>Respondent</th>
<th>Work title</th>
<th>Date of interview</th>
<th>Words transcribed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Respondent 1, Organisation A</td>
<td>CSR Director</td>
<td>2018-02-28</td>
<td>7056</td>
</tr>
<tr>
<td>Respondent 2, Organisation B</td>
<td>CSR Director</td>
<td>2018-03-01</td>
<td>6423</td>
</tr>
<tr>
<td>Respondent 3, Organisation B</td>
<td>Communication Director</td>
<td>2018-03-02</td>
<td>6221</td>
</tr>
<tr>
<td>Respondent 4, Organisation C</td>
<td>CSR Director</td>
<td>2018-03-08</td>
<td>7201</td>
</tr>
<tr>
<td>Respondent 5, Organisation D</td>
<td>CSR Manager</td>
<td>2018-03-28</td>
<td>6189</td>
</tr>
<tr>
<td>Respondent 6, Organisation E</td>
<td>CSR Manager</td>
<td>2018-04-18</td>
<td>6548</td>
</tr>
</tbody>
</table>

Table 2. List of respondents.

The interview procedure was similar for all respondents, all with the same length and character to make them comparable. Semi-structured interviews are suitable when the questions are complex or open, as the order of the questions can be changed and follow-up questions can be added for clarification (Saunders et al., 2012, p. 374-375). The interview guide used by the researchers can be found in Appendix 2 to ensure transparency and replicability of the study. Semi-structured interviews offered flexibility in the conversations and made it possible to leave the floor open to the respondent to describe the translation.
process. Asking open questions also reduced the risk of steering the respondents answers. However, since some questions were used to add a longer time perspective, there is a risk for recall bias, meaning that the interviewees remember incorrectly or are guided by the questions which can lead to skewed results (Bryman & Bell, 2015). When the organisational headquarter was situated at a distance, interviews were conducted through video conference or telephone. There are some limitations of this method contra face-to-face interviews, such as that the face impressions get lost, which could limit the overall interpretation of the interview (Bryman & Bell, 2015). However the method was necessary to facilitate the interviews. To make the respondents feel comfortable, the interviews were initiated with a brief description of this thesis. The interviews were conducted in Swedish as it was the native language of the respondents, to not create any language barriers. Afterwards, all interviews were translated in the transcription from Swedish to English by the researchers.

Ethical considerations regarding the interviews included an agreement with the respondents on the purpose of the research and what the data would be used for, where the respondents gave their consent before the interviews were conducted (Bell & Nilsson, 2006, p. 157). A brief description of this thesis and of the overall topics for the interview was sent to all respondents prior to the interview. This provided the respondents with relevant information to feel prepared while not sending the specific questions, making room for an open discussion and not getting pre rehearsed answers (Saunders et al., 2012, p. 238). Further, the description contained information regarding recording and transcribing and it was made clear that all respondents and their answers would be presented anonymously (Saunders et al., 2012, p. 242). After the transcription, the respondents had the chance to review the material to ensure its accuracy before the analysis was made (Ibid).

3.3.3 Documents

In addition to the primary data, secondary data in the form of CSR reports from the respondents organisations were used in the study. The reports were studied to give insight into the organisational activities connected to the 2030 Agenda and functioned as supplementing the interviews. Also, the reports outlined a background and framing of the research topic. All 16 external documents examined were published between the years 2014 and 2017. This time span provided relevant insight to how the translation of the 2030 Agenda has influenced the
CSR activities after its formulation in 2015. However, the examination of the documents was made with caution as the documents are secondary data with a specific purpose (Saunders et al., 2012, p. 321). CSR reports are often presented in an optimistic manner to meet the requirements of several stakeholders, which was considered at all times.

3.4 Operationalisation of analytic framework
The operationalisation of the theoretical framework and the relation to the five assumptions is visualised in the table on the following page, for maximum transparency regarding how they were investigated through the interviews. Also, the aim of the operationalisation was to get accurate answers and not use theoretical terms the respondents would have difficulties to understand (Saunders et al., 2012, p. 393). The interview guide used for the semi-structured interviews can be found in Appendix 2.
<table>
<thead>
<tr>
<th>Theoretical foundation</th>
<th>Assumption</th>
<th>Example of interview question</th>
</tr>
</thead>
<tbody>
<tr>
<td>Once an idea is institutionalised, it constitutes what is taken for granted and perceived as rational behaviour (e.g. Meyer &amp; Rowan, 1977). Instead of being obligated to follow a rule, organisations are persuaded that it is in their best interest to follow issued regulations by establishing common norms, making those outside the network a target for blame and shame (Czarniawska &amp; Joerges, 1996).</td>
<td><strong>I: The adoption of the CSR standard is taken-for-granted.</strong></td>
<td>Why did the organisation decide to work with the 2030 Agenda? Were there any special internal or external influences?</td>
</tr>
<tr>
<td>Organisations find ideas more relevant if they are presented in a simplistic and universal way (Windell, 2006). Organisations work towards aligning CSR to their core values and through transparent communication organisations respond to stakeholder demands and transform CSR into an important part of the organisation (Windell, 2006; Christensen et al., 2013).</td>
<td><strong>II: The CSR standard influences the strategic importance of sustainability.</strong></td>
<td>Who is involved in the formulation of strategy and vision? How did the process of integrating the SDGs into the organisation look like?</td>
</tr>
<tr>
<td>Organisations tend to imitate others that they identify with or perceive as successful (Sahlin-Andersson, 1996). When certain models or practices become widely known they influence the ideals and desires of other organisations (Wedlin &amp; Sahlin, 2017).</td>
<td><strong>III: The CSR standard is a provider of legitimacy.</strong></td>
<td>How is the work with CSR affecting the organisational image? Can your work with the SDGs change or influence your image?</td>
</tr>
<tr>
<td>Translation involves a process which shapes both the idea being translated and the organisation itself (e.g. Pallas et al., 2016; Pippa &amp; Czarniawska, 2010). Ideas translate into objects, artifacts etc, which can be visualised in strategies, policies, visions (e.g. Czarniawska &amp; Sevón, 2005).</td>
<td><strong>VI: The CSR standard influences the choice of CSR activities.</strong></td>
<td>Have the SDGs initiated new projects, strategies, visions etc. or reinforced existing? How are the SDGs mirrored in the organisation?</td>
</tr>
<tr>
<td>CSR risks becoming a public relations tool to reinforce organisational image (Garsten &amp; Jacobsson, 2011). Ideas can enhance CSR communication internally and externally, using aspirational talk to bridge the risk of decoupling (e.g. Christensen et al, 2013).</td>
<td><strong>V: The CSR standard influences sustainability communication.</strong></td>
<td>How are the SDGs communicated? Have the SDGs influenced how the sustainability work is presented?</td>
</tr>
</tbody>
</table>

Table 3. Operationalisation.
3.5 Data analysis

The empirical assumptions formulated in the theory section outlined the analytical framework. The interview guide consisted of questions grouped into themes from the analytical framework, presented in the operationalisation table on the previous page. After conducting the interviews they were transcribed to ensure accuracy and that no information would be lost (Saunders et al., 2012, p. 550). Then, the analysis of the interviews was conducted through a number of steps. First, the researchers listened through the recorded material again to get an overview of it and identify possible new relevant areas for examination. Second, an initial empirically driven coding was conducted through carefully reading the transcribed material with the aim to identify themes and recurring answers throughout the material. At this stage, relevant information for this thesis’ purpose was underlined. A number of key attributes were identified, which are presented in the coding scheme table on the following page. Third, a more thorough analysis was conducted based on the analytical framework to see how the identified themes and key attributes supported the different assumptions, which was done through colour coding (Saunders et al., 2012, p. 186). However, in line with the abductive research approach, some key attributes and identified themes were not included in the initial theoretical framework of this thesis (Saunders et al., 2012, p. 171). This led to theories on identity and image being added to the theoretical framework, which allowed a more comprehensive analysis.

When examining the collected CSR reports, a general overview was conducted prior to the interviews to gain initial insight regarding the organisations CSR work. After the interviews the reports were carefully read with special attention to the parts concerning the 2030 Agenda and the SDGs, supplementing the data collected from the interviews. Further, a comparison was made between the reports containing the SDGs and the preceding reports, to study their content and development. This analysis resulted in a table which can be found in Appendix 3 and the examples featured in the empirical findings.
<table>
<thead>
<tr>
<th>Assumption</th>
<th>Key attributes</th>
<th>Empirical example</th>
</tr>
</thead>
</table>
| I: The adoption of the CSR standard is taken-for-granted. | Taken-for-granted, obvious, natural, credible, common. | “It felt natural to take in the 2030 Agenda” (Respondent 2)  
“In the end, we all strive for change and improvement, why the 2030 Agenda was simply taken for granted” (Respondent 1) |
| II: The CSR standard influences the strategic importance of sustainability. | Strategy, vision, objective, responsibility, sustainability, stakeholder. | “[The 2030 Agenda is ]...one of the most important milestones, and a strong declaration of what we want to achieve in our communities.” (Respondent 1)  
 “…it strengthens the relevance in sustainability work” (Respondent 6) |
| III: The CSR standard is a provider of legitimacy.   | Legitimate, image, confirmation, importance, weight, dignity. | “They are tough goals and sets a high standards, which makes passing them a quality assurance for us as a firm” (Respondent 1)  
“... it feels like something that everyone stands behind, it is truly a global agenda, other [initiatives] have not reached the same level of dignity” (Respondent 3) |
| IV: The CSR standard influences the choice of CSR activities. | Map, select, frame, change, integrate, incorporate, initiate. | “it is very hot [right now], to take in and map your work against the SDGs” (Respondent 3)  
“We want to step up our work all the time, I can not say that we due to this have started any new projects” (Respondent 5) |
| V: The CSR standard influences sustainability communication | Communication, cooperation, illustrative, reporting, language, common. | “…they are so illustrative, they help describing to coworkers how we think, and towards customers because it creates a common language... You may not change your core issues, they don’t alter your focus but they become a communicative assistance” (Respondent 4) |

Table 4. Coding scheme for interviews.
4. Empirical findings

In this section, the empirical findings deriving from the collected data - from interviews and an examination of CSR reports - will be grouped and presented thematically.

4.1 An alignment of global goals

4.1.1 One Agenda

The first organisation (A) communicated in their 2017 sustainability report that they saw the need of streamlined solutions that combined various parts of the food industry’s value chain. This is the reason, they argued, that they embraced global initiatives such as the 2030 Agenda. All respondents had similar approaches towards why it was taken in: “In the end, we all strive for change and improvement, why the 2030 Agenda was simply taken for granted” (Respondent 1), “It felt natural to take in the 2030 Agenda” (Respondent 2), “There was no question about it” (Respondent 3), “It was just obvious” (Respondent 5). However, when the 2030 Agenda and its SDGs was first released, some organisations were a bit reserved. As Respondent 2 put it: “There are very many structures to relate to, so if you want to get involved, you want to make sure it is credible and worth investing in”. The 2030 Agenda is perceived as having a greater importance than other similar initiatives, as explained by one respondent “… it feels like something that everyone stands behind, it is truly a global agenda, other [initiatives] have not reached the same level of dignity” (Respondent 3). Respondent 2 argued that since the 2030 Agenda is deriving from the UN, it helps put weight behind sustainability work and framing it as an important issue that everyone needs to work towards. “The whole world has underlined that it is important, I think that is really important and drives the work forward.” (Respondent 2). The other respondents all made similar points and highlighted the importance of the 2030 Agenda being a common agreement, defining a common vision, and that “it becomes a strength when you have common goals that you can contribute to” (Respondent 5). Another respondent further explained how it brought credibility and clarity, “… [the 2030 Agenda] simplifies and brings understanding about what we do, and [confirms] that we’re doing the right thing.” (Respondent 1). What was also mentioned is the increased focus brought by the 2030 Agenda and the clarity of the SDGs could help organisations that previously did not engage in CSR work, by providing them with a framework (Respondent 1 and 2).
4.1.2 Voluntary initiatives surrounding the 2030 Agenda

Voluntary initiatives deriving from voluntary standards is a recurring theme throughout the empirical data. One example that was mentioned in three interviews is the Swedish Leadership for Sustainable Development (SLSD) which was initiated prior to the negotiations with the UN regarding the content of the 2030 Agenda (Sida, 2018). The three respondents (1, 2 and 3) working at organisations that are part of the SLSD initiative therefore had the opportunity to familiarise with the goals at an early stage. The initiative allowed the organisations to network, discuss firm specific topics, work in groups and receive input to the process of working with the SDGs. As time passed, the 2030 Agenda was increasingly present in various other initiatives. For instance, Respondent 3 stated that when participating in several projects globally, the SDGs are visible everywhere, and the colorful labels present at all times. The 2030 Agenda framework is also discussed in a collaboration named Sustainable Food Chain (i.e Hållbar Livsmedelskedja, 2018) initiated and moderated by WWF (World Wildlife Fund). Here, actors from the industry can meet and discuss food chain related sustainability issues in a round table setting.

4.2 A framework for sustainable strategies

4.2.1 A visionary framework

All respondents mentioned how the 2030 Agenda helped put emphasis on the importance of sustainability. Respondent 1 argued that the SDGs helped set a direction and emphasised which issues that are important in the world. One organisation stated in their 2016 sustainability report that “These 17 goals are now the common global objectives for the year 2030 and they apply to all countries and stakeholders, from countries to cities, firms and organisations.” (Organisation A, 2016). Moreover, some respondents considered the 2030 Agenda to be more of a direction and a framework than a strategy, which made it easier to embrace yet at the same time difficult because it is unclear. Taken together “[The 2030 Agenda is ]...one of the most important milestones, and a strong declaration of what we want to achieve in our communities.” (Respondent 1) and as Respondent 6 stated, “[The 2030 Agenda] strengthens the relevance in sustainability work”.

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4.2.2 Facilitated formulation of strategy

One organisation (B) labeled their sustainability program “Global goals highest”. In their sustainability report for 2017, they communicated that the global goals guide all their decisions, and that they are closely related to the organisational goals “…not at least when it comes to ending climate change and keeping under the two degrees-goal. The global goals are therefore guiding all our decisions...”. In a similar manner, another organisation (A) communicated in their 2017 sustainability report that the largest societal effects will be achieved if they work towards the goals that are closest to their business model. To illustrate, this can also be seen in the 2017 sustainability report of organisation D who highlights both SDG number 14, life below water, in connection to their work with sustainable fishing and SDG number 15, life on land, connected to their work with policies for soy and palm oil. These are both relevant areas where the food industry has a considerable impact. Another organisation (B) presented their core sustainability goals in their 2016-2017 sustainability report and stated that “The UN’s global goals are guiding for [our firm’s] goals and they are closely related to each other”. One example is their goal to increase their use of renewable energy, which they align with SDG number 7, affordable and clean energy, and 13, climate action (Organisation B). Taking it one step further, one organisation used the SDGs to identify where they could make a positive impact and used those goals to formulate a new business model with the SDGs integrated in it (Respondent 6).

All respondents argued that sustainability is an integrated part of their organisation and how the sustainability work is everyone's responsibility, permeating the organisations interdisciplinary. For instance, this takes shape through sustainability in various forms being included in routines and strategies. Respondent 1 and 5 described the strategic connection to the global goals as follows; Their organisations have a long term plan in place that they primarily follow and it would lead to inconsistency if they changed their strategy when new initiatives are introduced. They further argued that it is important to align strategies and long-term activities to make sure the organisational goals are reached. However, the SDGs will be re-considered in the formulation of new long term strategies (Respondent 3). Respondent 2 reasoned that in the strategy formulation process, the organisation received input from various directions. The CSR manager is the key person addressing, coordinating and evaluating the strategic focus areas included in the organisation sustainability plan, as
explained by several respondents. These managers have therefore all been highly responsible in the process of connecting the SDGs to their respective businesses. Internally, however, organisational goals are more emphasised than the SDGs. As argued by Respondent 3 financial, environmental and social aspects are not always coherent, in which cases the organisation make decisions based on overall organisational values. In a similar manner, Respondent 5 concluded that when contradictions occur, the 2030 Agenda can outline a vision and provide a long term perspective.

4.3 The 2030 Agenda as global and credible

4.3.1 Quality assurance in competition and collaborations

The SDGs can contribute to collaborations or increase the competitiveness of an organisation. One respondent mentioned how participating in collaborations initiated through the 2030 Agenda could help their organisation become allied with other serious actors. Meeting through the SDGs therefore facilitated the collaboration of like minded organisations and worked as a quality assurance. As explained by another respondent “…This [the SDGs] has been present at every conference you attend, and partnership is presented as the foundation to the whole work. For example, we and other organisations [within their field] have formulated a new initiative, a common initiative to decrease our climate impact” (Respondent 4). Furthermore, working successfully with the SDGs can provide credibility to your organisation, as put by one respondent: “They are tough goals and set high standards, which makes passing them a quality assurance for us as a firm” (Respondent 1). Several respondents mentioned the importance of goal 17, partnership for the goals, for instance arguing that “It is a space for cooperation with other actors in the value chain” (Respondent 1). The strong communicative structure of the 2030 Agenda is present in dialogues between organisations and with different stakeholder groups, something that several respondents pointed out. For instance, the SDGs can be of help in closing new contracts, as “…many of our customers work with the SDGs, we get these contracts because we can contribute to their work [with sustainability]” (Respondent 3). The SDGs can therefore be used in the dialogue between organisations to help customers sustainability work (Respondent 1). In this way, the SDGs give clarity and understanding to how and where organisations can collaborate and do business; “We get these customers because we can meet their aspirations. [Our customer] also works with the SDGs, so we use the goals in our dialogue” (Respondent 3).
4.3.2 Enforcing the organisational image

According to all respondents sustainability affects the organisational image, “...sustainability is very important [for our image], and keeps getting more and more important” (Respondent 4). All respondents pointed out the effect sustainability has on image when it concerns business to business relationships, for instance in attracting customers. In regards to the end consumer, the effects were less clear. “We sometimes fail to present this work to the consumer as much [as we do to customers], and make this work feel relevant to consumers” (Respondent 3), a view that was shared by several other respondents. Furthermore, having a strong sustainability image was brought up as important in regards to current and potential employees by a majority of the respondents. “It builds pride, they [the employees] want to contribute to a positive development. It is a strong motivator, also for the younger employees. It is also important in recruiting, why we post our sustainability reports close to where we publish available positions” (Respondent 4), “I feel there is both an understanding and an interest for sustainability from our employees, both professionally and personally” (Respondent 5). The SDGs were mentioned as something that can help clearly communicate sustainability, making the organisations initiatives easy to understand and thus contribute to the organisational image in a positive way (Respondent 1, 2, 3 and 4). “They add weight behind what we do and understanding that this is something that the whole world is working with, that it is important” (Respondent 2).

4.4 A platform for sustainable practices

4.4.1 Initiating collaborations

When discussing how the 2030 Agenda has influenced the choice and initiation of new sustainability activities, a majority of the respondents argued that it has not changed their sustainability work significantly. Respondent 1 stated that “[...]we have not changed our work in relation to what we did before. In that way, it is not revolutionary”. It it also difficult to know if the 2030 Agenda initiated any activities that would not have been initiated anyways, regardless of the framework (Respondent 2, 3 and 5). This due to the nature of working with sustainability within the organisation; “We want to step up our work all the time, I can not say that we due to this have started any new projects” (Respondent 5). Respondent 3 elaborates as follows; “We are even more enhanced to work within networks,
which is one of the goals. But if it is a result of the 2030 Agenda or if we would have worked with it anyways is more difficult to say”. Respondent 6 however stated that the SDGs contributed to new projects within their organisation, especially collaborations. “For example, this year we focused on goal 12 [Responsible consumption and production] and have initiated a new project together with [a supplier] on sustainable consumption and food waste [...] The SDG makes it easier to communicate and work towards the same goal” (Respondent 6). Almost all respondents emphasised the collaborations that the 2030 Agenda has initiated. For instance, two of the organisations got in contact with the SDGs through the collaboration network SLSD, as mentioned above. Further, the networks have a major role in interpreting the 2030 Agenda. “In these settings, researchers, politicians and academia gets invited both as an opportunity to learn and the other way around” (Respondent 2). Even in initiatives that are centered around the 2030 Agenda, “in some networks the SDGs are so present that they are not discussed”, Respondent 2 argued.

4.4.2 Mapping through materiality assessment
All respondents stated clearly that the 2030 Agenda framework was easily connected to their organisations existing strategies, visions, goals and activities. Respondent 3 stated that their organisation used it as a framework to ensure that they work in the right direction. Respondent 6 explained how they used a spreadsheet to outline the goals, their meanings and then tracked the organisations current projects in relation to the goals. During such mapping processes, it became clear that the organisations different activities supported the SDGs (Respondent 2 and 5). Respondent 1 explained that “For us, it is rather about re-interpreting work that we already do or already have done based on this structure so we can make others understand”. For example, in their sustainability report from 2015 Organisation A presented a goal to cap their emissions to their 2010 level by 2020, while their business continues to grow. In their report from 2016, which used the SDGs, the exact same goal was presented but under SDG number 13, climate action. What became clear from the collected data was that none of the organisations studied worked with all goals within the framework. This was commented by respondent 6, who explained that their organisation aimed their focus at a few selected goals and believed that the future of the framework might be to move on to using the targets, forcing organisations to become more concrete. Respondent 6 further reasoned that their organisation, while working with gender equality, did not choose to highlight goal
number 5, *gender equality*, as they considered it a part of their work towards a positive work environment and therefore falls under goal number 8, *decent work and economic growth*. Respondent 2 said that their organisation had identified a few goals that they worked hard with, but emphasised that they were chosen because they were closest to their business model, not because they are more important than other goals. Respondent 1 stated that the framework offered a way to track your work, identify possible gaps and evaluate whether or not the gap are of importance at this stage or not. “*There will always be a selection, but as long as you motivate why you choose some and not the other, I think you will get both sympathy and appreciation*” (Respondent 1), “*We identified the ones were we could have the most impact*” (Respondent 5). One respondent explained how greenwashing could become a problem if issues that are less important are highlighted while concealing important ones, but “*...if you have analysed what has the greatest impact, you will be credible*” (Respondent 1). Taken together, the respondents stated that the framework had helped to check boxes, to see if the they were missing any focus areas of importance and that they had their priorities in place.

4.5 A communicative framework

4.5.1 A common language

All respondents were in agreement that the SDGs are, among other things, a powerful communication tool which helps and simplifies sustainability communication. As respondent 1 put it: “*... [The SDGs are] a shortcut, if you usually write ten pages you can now use a structure to faster transfer information and knowledge... The SDGs give that structure so you do not have to write ten pages, you can use boxes to show what you do*”. The fact that the SDGs themselves are easy to understand and visually appealing seem to have influenced their popularity, as one respondent claimed: “*They have really succeeded in making them bright and colorful which makes them much easier to grasp*” (Respondent 4). Several respondents commented that it is very common and popular to use the SDGs in sustainability communication today, that there is a general feeling that “*it is very hot [right now], to take in and map your work against the SDGs*” (Respondent 3). An illustration of this, from a firm not participating in this study, can be found in Appendix 4. The fact that the goals are communicatively strong was highlighted by several respondents as part of their success. Further, they were explained as having become a common language for understanding and
talking about sustainability. “We departed from one of our focus goals to create new partnerships, then we used the goal in the dialogue to see how we could cooperate towards that goal”, as Respondent 6 stated. “[I]t is great because they are so illustrative, they help describe to co-workers how we think, and towards customers because it creates a common language [...] You may not change your core issues, they do not alter your focus but they become a communicative assistance” (Respondent 4). However, one respondent expressed concern that the use of the SDGs could be a hype due to their visually appealing nature, hoping this was not the case.

4.5.2 The use of the SDGs in sustainability reports

The importance of the 2030 Agenda and the SDGs in communication, as presented by the respondents, could be further confirmed by examining the organisations sustainability reports. A summary of their content can be found in Appendix 3. Since the 2030 Agenda was adopted in 2015, all of the organisations studied have integrated the 2030 Agenda in their sustainability reports in different ways. Common for all organisations is some sort of statement regarding the importance of the 2030 Agenda and how it presents a long term goal or vision, followed by a comment on how their organisation can contribute to the SDGs. This was for example seen in Organisation D’s sustainability report from 2017 under the headline “17 global goals for sustainable development”, were they stated that “The global goals will help both countries and firms to navigate correctly for a sustainable future”. When studying the sustainability report of Organisation B from 2017, the SDGs were even more highlighted, as they stated under the headline “Sustainability is the core of our business: The global goals first. Within our organisation we treasure the 2030 Agenda, the United Nations sustainability goals. We are convinced that the business community plays a deciding role in the work towards reaching the goals”. What was observed when studying these reports was that in 2016 the 2030 Agenda was acknowledged but not so deeply integrated, which was developed in the reports from 2017.

In the reports covering 2016, four organisations out of the five in this study used the SDGs in their sustainability reports, and in the following year 2017 the number rose to five. All but one of the studied organisations have added some or all of the SDGs in their latest reports, and all but one used the SDGs in their first report containing the 2030 Agenda. Furthermore, the
majority of the organisations who included the SDGs in their reports also clearly mapped their own initiatives and how they align with them. For example, Organisation A stated in their 2017 sustainability report that “We have identified nine goals that align closely with our business model and that we will track our progress on in the coming years”. They then presented what the organisation worked towards and how in relation to each goal, for example their goal “We work to improve the environmental profile of our products and solutions and to adopt sustainable practices throughout the value chain” was presented under SDG number 9, *industry, innovation and infrastructure*. Another example of such a goal is from Organisation B who aims to increase the percentage of women in management positions, which they related to SDG number 5, *gender equality*. However, both these organisational goals were also present in the reports preceding the implementation of the SDGs, showing how the activities remain the same but the presentation is now conducted through the 2030 Agenda. Overall, when comparing the reports from 2016 and 2017, all organisations had altered their presentations of the SDGs, for instance Organisations A added more goals in relation to their work. These tendencies were highlighted in several of the interviews as well, that working with the SDGs is considered a process that develops and shifts over time.
5. Analysis and discussion

*In this section, the empirical findings on the translation of a global voluntary standard into an organisation will be presented through the analytical framework. The five assumptions will be analysed in order to see if the findings support them. Further, the discussion elaborates on their combined insights in a larger context.*

5.1 Taken-for-grantedness and the CSR standard

When examining the empirical material relating to the first assumption - the adoption of the CSR standard is taken-for-granted - there is evidence that the standard helps frame what is considered rational behaviour. In the empirical findings, the 2030 Agenda is referred to by the respondents as *a common agenda* that stretches worldwide, which seems to be the predominant reason why it has gained its institutional value. The various pressures surrounding the organisations seemed to make the framework difficult to neglect. Further, the 2030 Agenda can be considered a result of the trend towards global governance as it is based on voluntary action and self regulation (Djelic & Sahlin-Andersson, 2006; Scherer & Palazzo, 2011). As argued by Czarniawska and Sevón (1996) and Czarniawska and Joerges (1996), the popularity of ideas seems dependent on who is packaging them, in this case an influential actor as the UN, which can explain the rapid spread and adoption of the 2030 Agenda. The adoption have further increased interest in sustainability work from stakeholders, which place pressure on organisations but also brings legitimacy, as the respondents describe it. Further, the respondents argued that when all actors strive towards the same goals, it gives strength and meaning to activities that support the 2030 Agenda. This can be interpreted as the 2030 Agenda becoming institutionalised and thus outlining what is considered legitimate behaviour (Patriotta et al., 2011). The popularity was further emphasised as deriving from the simplistic nature of the SDGs, a contributing factor when studied organisations decided to adopt the Agenda 2030. Moreover, the 2030 Agenda can be seen as a principle based standard (Behnam & MacLean, 2011), spurring the adoption due to low cost and low clarity. This is further confirmed by how the organisations choose some goals, in line with Jacobsson and Sahlin-Andersson’s (2006) arguments that standards leave room for interpretation and translation to fit local needs. However, due to the growing number of standards, some organisations were hesitant towards adopting the standard at first but adopted it following
others in their field, which is similar to Brunsson et al.’s (2012) argument that the regulatory power of a standard rests on its perceived legitimacy. Despite the voluntary nature, organisations felt persuaded that it is in their best interest to follow (Brunsson et al., 2012; Czarniawska & Joerges, 1996) and adopt the 2030 Agenda which, as expressed by the respondents, was not even a question but was considered natural and obvious. As one respondent stated, the agenda confirms that their organisation sustainability activities are in line with what is expected of them. These findings highly support the first assumption of this thesis. Furthermore, the decision to adopt standards and take voluntary action could in itself be interpreted as institutionalised behaviour, as it is beyond what is demanded.

In extension of being regarded as a standard, the 2030 Agenda can also be interpreted as what Jacobsson and Sahlin-Andersson (2006) labels agenda setting, as the UN disseminates ideas and recommendations through the framework. Furthermore, the rapid adoption was potentially encouraged by that the largest firms in Sweden participated in the network SLSD (Sida, 2018). Since the network’s participant organisations worked with the agenda from the start they can be regarded as early adopters. Hence, the network served as an arena for interpretation where the framework first could land. Thus, the translation and imitation process in some extent derived from the network which can have further influenced other organisations to adopt the standard. However, in relation to the first assumption, the taken-for-grantedness may be different depending on how mature the industry is when it comes to CSR related matters. The food industry can be regarded as mature which was visualised throughout the empirical material, possibly due to the industry’s large impact on environmental and social issues. For instance, the organisations’ own goals presented in the sustainability reports were present before the adoption of the standard as well, indicating a longstanding CSR commitment. Furthermore, the increased focus on sustainability reporting could encourage implementation of the SDGs due to their communicative nature. Organisations that are now starting to report can get help from the outlined goals and possibly change and innovate their activities. Based on this analysis and discussion above, the empirical findings support the first assumption as it was formulated.
5.2. Strategy and the CSR standard

The second assumption - the CSR standard influence the strategic importance of sustainability - is evident as the findings show the framework’s involvement in strategy alignment, illustrating how the 2030 Agenda lifts organisations sustainability work and increases its strategic importance. This can be explained by Czarniawska & Joerges (1996) argument that popular ideas that are dramatic and exciting tend to gain public attention, making practices related to such areas easier to realise. Even if CSR goes beyond the organisation’s immediate responsibility (Windell, 2007), all organisations in this study voluntarily adopted the 2030 Agenda. Therefore, the framework helps realise sustainability practices in organisations.

Considered to be one agenda, the global highlighted importance and alignment in focus further made the translation into organisational frames relevant (Meyer, 1996). As one organisation communicates through their report, the largest societal effects are achieved if they work towards the SDGs that are closest to their business model. This can also be seen in the respondents arguments that the global goals are their top strategic priorities, and as they are visible and widely communicated in sustainability reports. For instance, two of the case organisations have framed their sustainability goals exclusively through the 2030 Agenda framework, which confirms its strategic importance and supports the second assumption of this thesis. What became clear is that some organisations in this study already had a long term plan in place that they followed closely. For this reason, to uphold consistency as the respondents described it, the 2030 Agenda was taken in, mapped and connected to the prevailing strategies. This partially contradicts the second assumption as the prevailing strategies already were prioritised. Evidence also show that the mapping and selection of SDGs varies from one year to the other, because that the organisations’ interpretation of the Agenda is re-evaluated over time. This in line with Jacobsson and Sahlin-Andersson (2006) who suggest organisations can select only parts of a standard and translate it to fit their strategic needs. In relation to other theories this view has been widely criticised, as strategy and CSR programs need to be closely integrated or they may be a subject of greenwashing. As previous research has shown, organisations can meet inconsistent demands by decoupling popular ideas from their core business (Meyer & Rowan, 1977; Behnam & MacLean, 2011). The mapping however indicates that the organisations already work towards many of the SDGs due to the maturity of the industry as discussed above.
Internally, sustainability is argued to be integrated in the organisational DNA and that all employees carry a responsibility to act towards organisational values, goals and sustainable strategies, in line with Windell (2006). The 2030 Agenda has activated cross functional teams in order to work with the SDGs, as can be seen in several of the organisations studied, which confirms its increased strategic importance. However, the presentation of the SDGs varies in how they are visualised externally versus internally. Externally, the SDGs are widely used and strategically emphasised. Internally, the organisational goals are more emphasised as the SDGs are considered by the organisations as vague and lacking substance. Organisations thus can be considered failing the translation of 2030 Agenda, as they communicate its importance however failing to completely integrate the SDGs internally. This raises concerns regarding the actual strategic alignment and consistency. Practitioners however emphasise the 2030 Agendas benefits, as the vague standard make room for interpretations, giving organisations the possibility to translate the SDGs into their own strategy. All in all, based on the analysis above, there is support for the second assumption, however the study also discovered other tendencies regarding the strategic influences.

5.3 Legitimacy and the CSR standard

The third assumption - the CSR standard is a provider of legitimacy - is highly supported by the findings as there are several signs of the perceived legitimacy of the 2030 Agenda and its contributions to the organisations. As mentioned above, several of the respondents highlighted how the fact that it is a common agreement helps put weight behind the organisations sustainability activities, increasing the relevance of sustainability work. This is in line with the arguments by for example Czarniawska and Sevón (2005), Meyer (1996) and Windell (2006; 2007), as the framing of the 2030 Agenda as universal seems to have increased the feeling of relevance to the studied organisations. As argued by several respondents, the legitimacy of the UN increased the importance of the standard. This was further emphasised as the idea was highlighted by other carriers, for instance networks such as the SLSD, in line with Sahlin-Andersson and Engwall (2002). The organisations association with the standard can thus be said to create legitimacy for local CSR work, which supports the third assumption of this thesis.
As can be seen in the empirical material, the 2030 Agenda have become widely known in the Swedish food industry and influenced the ideals and desires of the organisations within the field, in line with Wedlin and Sahlin (2017) and Sevón (1996). However, the identity of organisations seem to have played an even larger role than initially anticipated in the organisations decision to adopt the standard. Organisations who already had an extensive sustainability work claimed to find the standard more relevant than other organisations, in line with how identity influences which ideas to adopt (Albert & Whetten, 1985; Fisher et al., 2016). This was evident in the arguments by several respondents mentioning how it was natural to adopt the 2030 Agenda. Also, the adoption of the 2030 Agenda could be a move towards maintaining the image of the organisation as a sustainable actor, in line with Hatch and Schultz (2002) arguments that organisations project images to impress external actors. This support the assumption that the standard brings legitimacy to the organisation. However not mentioned explicitly by the respondents, it could be regarded that the adoption of the 2030 Agenda was further made relevant because that several actors within the same organisational field (DiMaggio & Powell, 1983; Wedlin & Sahlin, 2017) adopted the standard. This would mean that organisations identifying as part of that field imitated each other (Wedlin & Sahlin 2017) to maintain their image as rational and legitimate, connecting this assumption to the discussion on the CSR standard being taken for granted.

Further, a majority of the respondents confirmed that a strong image as a sustainable actor helped attract new talent, which can be explained by Alvesson and Robertson’s (2006) external functions of identity. It was also argued by some respondents that use of the standard helped in closing new contracts, as the SDGs assisted in these dialogue. This was for example mentioned by one respondent, who departed from an SDG to form new partnerships which brought new opportunities for enhancing sustainability work. Therefore, the adoption of the 2030 Agenda seems to stem partly from the legitimacy the standard brings to the organisation and partly from the organisational image and the field which the organisations are embedded in. Based on the arguments above, there is considerable support for the assumption that the standard provides legitimacy. What was revealed, however, is the significant importance of identity and imitation across the organisational fields in understanding organisation’s decision to adopt the CSR standard.
5.4 CSR activities and the CSR standard

The fourth assumption - the CSR standard influences the choice of CSR activities - is partly supported by the empirical findings, as the translation mainly resulted in re-framing current activities through new labels, influencing communication and collaboration. As presented by the respondents in this study, the adoption of the 2030 Agenda was followed by a materiality assessment, to in line with Windell (2006) fit the standard to local needs. As the global goals are abstractly portrayed, Czarniawska and Joerges (1996) describe how translation follows the adoption of an idea. Through translation the idea materialises within an organisation, which can be described as an editing process (Sahlin-Andersson, 2006). This was in some degree evident in the empirical findings, as the organisations described their process of mapping and translating the goals to fit their prevailing sustainability strategies as explained in the strategy discussion above. Thus, the 2030 Agenda can be said to constitute a framework through which the organisations could benchmark their work to the global goals, through what was described as a mapping process.

Ideas should through translation then materialise in the organisation (Czarniawska & Joerges, 1996; Pallas et al., 2016) and thus influence strategies or initiate new activities. This can in part be seen by studying the sustainability reports of the studied organisations, providing partial support to the fourth assumption of this thesis. Although, as previously stated, the SDGs were not fully reflected internally, which contradicts the idea of ideas materialising through translation. However, the standard is not completely decoupled from practices either, as the findings show that the SDGs has initiated new opportunities for collaboration. Thus, it has become a common platform and a tool for communication, which to some extent shows how the adoption of the standard has influenced sustainability activities. The 2030 Agenda should then go from being an abstract idea to bring change within organisations (Czarniawska & Joerges, 1996; Pallas et al., 2016; Pipan & Czarniawska, 2010). This is partially supported by the empirical findings, as the organisations have conducted a materiality assessment in order to identify which SDGs their business could relate to and contribute towards. The SDGs can therefore be considered to offer an easy way of framing organisational sustainability work. However, the SDGs are still presented with their original description and illustration, indicating a function more as a stamp on the organisations already existing activities than a transformative force for change, contradicting the fourth assumption.
The use of artefacts, routines and systems inside the organisation to manifest the standard, as discussed by Pallas et al. (2016), are partly displayed in the empirical material. In presentations externally, the colourful SDGs are accompanied by visions and strategies to create a common understanding and emphasising its importance. However, this analysis implies that the majority of organisational activities presented through the 2030 Agenda was rather initiated beforehand and mapped to the framework. Nevertheless, it should not be completely discarded as decoupling, since the already existing initiatives fulfill what is expressed by the SDGs, even if they are not in fact initiated through the adoption of the standard. This finding raises questions if this type of translation of a standard can be described as a *symbolic translation* management approach, implying a shallow implementation or implementation fitted into already existing practices. This type of translation unfolding only on the surface can and should be interpreted as symbolic, rather than decoupled, as it still exercises influence on organisational activities. This means that the 2030 Agenda have changed the studied organisations in terms of collaboration and communication, but not to the extent that was expected or can be explained by pre-existing theory.

5.5 Communication and the CSR standard

Regarding the fifth assumption - the CSR standard influences sustainability communication - there is evidence that the standard has not just changed the organisations communication in terms of publications but also the way that organisations communicate with each other. Through the interviews and by examining the sustainability reports on how the SDGs were presented, as discussed above, it became clear that the 2030 Agenda has highly influenced sustainability communication. The organisations had presented some or all of the goals in their sustainability reports and then connected those goals to their current sustainability program to show how their initiatives contribute to the 2030 Agenda. This could be interpreted as the organisations aim to display a close fit between the goals as visions and their CSR programs, in accordance with arguments from Burke and Logsdon (1996). Further, several respondents argued that they had chosen the goals that were closest to their operations and were they felt they could contribute the most, which is in line with Bromley and Powell’s (2012) argument that ideas decoupled from core business will be harder to achieve. Therefore, while the SDGs can indeed be interpreted as a visibility tool they do not seem to have created
“show off” cases and further contradicts arguments that structures are formally adopted only to comply with demands from stakeholders (Behnam & MacLean, 2011; Garsten & Jacobsson, 2011). As discussed above, the majority of the organisations in this study have not initiated new sustainability activities as a result of adopting the 2030 Agenda, but are merely using the standard as a communication tool and to express organisational aspiration, in line with arguments by Christensen et al. (2013). The SDGs are used in the organisations external communication and to profile the organisations towards current and potential employees and to gain new customers as discussed regarding legitimacy and image. This could further be interpreted as the SDGs being a way to present visions and aspirations to meet different stakeholders demands. The fact that the organisations in their reports included broad statements regarding the importance of the 2030 Agenda can be read as what Christensen et al. (2013) describes as aspirational talk with visions that can move the organisational field towards higher achievements. Although, since several respondents expressed that many of their competitors are using the SDGs in their communication, the adoption of the 2030 Agenda could also be a result of institutional pressure (Furusten, 2013) or image management (Hatch & Schultz, 2002). These arguments also relates to the discussions the adoption of the standard as taken for granted and on legitimacy seeking. As seen in the empirical material, the increased use of the SDGs in the food sector in Sweden in communication with stakeholder groups provide evidence of what this thesis would like to introduce as constituting a new sustainability language. The 2030 Agenda can be said to form a platform for communication and as an arena for initiating collaborations regarding sustainability, supporting and extending the fifth assumption of this thesis.

5.6 Final reflections

The discussions elaborating on the assumptions above show the intertwined nature of the underlying mechanisms of the implications of the CSR standard. Taken together, the analysis indicates that the 2030 Agenda is adopted because it clarifies and frames complex issues, simplifies communication and can be used to enforce organisational image. Further, it also constitutes elements of what is considered legitimate behaviour in a contemporary business sector, in this case in the Swedish food industry, which is enhanced by various institutional pressures. Moreover, these findings also seem to depend on how mature the industry is when it comes to sustainability work. Even if voluntarism and sustainability activities goes beyond
what is expected, this thesis argues that voluntary action in itself has been institutionalised and therefore cannot be set aside as it would lead to loss of legitimacy (Furusten, 2013; Patriotta et al., 2011). The fact that the UN as an institution carries a lot of legitimacy seems to have had a positive effect on the popularity of the standard. However, as a main driver in adopting the CSR standard seemed to be the identity of the organisation and a desire to project a certain image, the legitimacy aspect of the standard may not be as important as initially presumed. It seems that the organisations implemented the standard due to their identity as sustainable actors, which could imply identity to be a main motivator in adopting a standard, rather than legitimacy or rationality.

One of the major findings drawn from this analysis is that although the 2030 Agenda may not have initiated new activities in these organisations, it has created a common platform and a language for discussing and communicating sustainability. As the 2030 Agenda was implemented in addition to already existing strategy, it can be interpreted that the adoption of the framework was made through a symbolic translation rather than translation in the traditional sense. Furthermore, the framework offers a clear focus to strategically align organisational activities to a global agenda. This seems to be desired by organisations as CSR traditionally have been unclear and open for interpretation, but through the 2030 Agenda a more concrete sustainability language has been created which could speed up and increase sustainability work. As the 2030 Agenda is vague and covers many issues, the process of translation and the possibilities for change are endless.
6. Concluding remarks

This thesis studies how popular CSR ideas, in the form of global voluntary standards, are translated and unfolded within organisational frames. To answer the research question - how are CSR standards deriving from global ideas translated into organisations and influencing sustainability activities - multiple case studies from the Swedish food industry have been used to illustrate how organisations translate the UN's 2030 Agenda for Sustainable Development. In order to understand the implications of the standard, five assumptions were formulated which laid the foundation for the empirical study. The study provided insights to how the standard was translated into organisations (e.g. Czarniawska and Joerges, 1996) and in extension what is perceived as legitimate behaviour (Windell, 2006). Following the scandinavian institutionalisation school, this thesis argues that the translation of this idea influences organisational sustainability activities, but differently than initially expected.

If we combine the insights from all the assumptions, this thesis show that through the translation of a global CSR standard organisations could change and improve their sustainability activities. However, the findings were only partially explained by existing theory. The main implications of adopting the standard was that it had changed how organisations communicate with stakeholders and with each other, which in extension led to the initiation of new collaborations. This thesis further discovered that organisations were positive to the 2030 Agenda, as it offered a concrete way of framing sustainability work. Furthermore, the communicative nature of the standard enabled an easy way of discussing complex issues, and was even argued to constitute a new sustainability language, which opens up new opportunities for sustainability. Additionally, in formulating the assumptions for this study, legitimacy was presumed to be a main driver for adopting the CSR standard. However, this thesis found that it was mainly identity and image that triggered the adoption, as it functioned to reassert organisational identity. Going beyond the assumptions, this thesis conclude that the 2030 Agenda outlined a communicative base and a common platform, shaping the organisational field. Therefore, the same findings can be expected to follow the adoption of the standard in other organisational fields, possibly influencing sustainable development at large.
In spite of its visionary and highly aspirational nature, the CSR standard has influenced organisational activities to some extent. This means that the implementation of the standard did not follow existing translation theory, argued to be a transformative and active process leading to organisational change (e.g. Czarniawska & Sevón; Wedlin & Sahlin 2017). This thesis found evidence of an active process, however not transformative in the expected sense, neither was it decoupled as argued by previous researchers. Adding to the theoretical understanding, the concept of symbolic translation is therefore introduced, implying a shallow translation which functions to illustrate and communicate current practices through new labels. These arguments could bring fruitful insight to how translation processes unfolds differently within organisational frames depending on the nature of the idea and its implementing organisation. Thus, this thesis suggests an addition to existing translation theory, where the concept of symbolic translation can help us better understand the process of translation and its outcome, revealing a more complex spectrum.

6.1 Contributions, limitations and suggestions for future studies
This thesis provide contributions both for academia and practitioners. Theoretical contributions include insight on how popular management ideas, in terms of a CSR standard, are translated into organisational frames. This study shows that the 2030 Agenda does have implications for organisations and has the ability to lead to actual change, following the discussion on symbolic translation. To contribute to the academic debate, the concept require further exploring in addition to existing theories on translation. This also needs to be confirmed in other studies, as the studied industry has a longstanding CSR commitment and as Sweden is ranked among the highest countries in sustainable development. Furthermore, the findings demonstrate that the CSR standard has created a concrete sustainability language, which could speed up and increase sustainability work and collaborations. Continuing the line of research, this should be examined further in other industries. Since this thesis studied an unexplored area through a relatively new standard, the study provides an initial overview of the different aspects and lay the basis for further research into this area. Contributions for practitioners include that standards as the 2030 Agenda is suitable for framing sustainability work, both to conduct a materiality assessment and to use in communication. This can bring both new collaborations as well as attracting new talent and respond to stakeholders demands.
Limitations of the study include mainly the time aspect, both the time of the study and the time passed since the 2030 Agenda was initiated. The time of the study is spring term 2018, and the 2030 Agenda was adopted in the fall of 2015. As the translation process has only begun, it would therefore be interesting for future studies to follow its development over the coming years. To help better understand the translation process and the importance of the different actors and carriers involved, future studies could incorporate theories of institutional logics (e.g. Pallas et al., 2016; Kvarnström, 2016) or ecologies of translation (Sahlin & Wedlin, 2017).
Reference List

**A**


**B**


C


D


F


O

P


R


S


Appendix 1: The 2030 Agenda (The SDGs)

Appendix 2: Interview guide

I: The adoption of the CSR standard is taken-for-granted.
How is the organisation working with CSR?
How was the organisation working with CSR before the 2030 Agenda?
Why did the organisation decide to work with the 2030 Agenda?
   - Were there special influences? Internally/externally.

II: The CSR standard influences the strategic importance of sustainability.
How did the process of integrating the SDGs into the organisation look like?
   - Which actors/resources were/are involved?
Who is involved in the formulation of strategy and vision? Both internal and external.
   - Has this changed since you started working with the 2030 Agenda?
How does the process for outlining the CSR vision/strategy look like?

III: The CSR standard is a provider of legitimacy.
How is the work with CSR affecting the organisational image?
Can your work with the SDGs change or influence your image?
How do you think your organisation compare to other organisations in their work on the
SDGs?

IV: The CSR standard influences the choice of CSR activities.
Has the integration of the SDGs changed your sustainability work?
   - Have the SDGs initiated new projects, strategies, visions etc. or reinforced existing?
How are the SDGs mirrored in the organisation? Internally/externally.
What have been the challenges or difficulties in integrating the SDGs? (e.g. conflicting interest).

V: The CSR standard influences sustainability communication.
How are the SDGs communicated? E.g. in vision and/or strategy, reports, documents?
Have the SDGs influenced how the sustainability work is presented? Internally/externally?
Is the organisation communicating your work on the SDGs different from other CSR
practices? Internally/externally? If yes, in what way?
Has the 2030 Agenda initiated inter-organisational collaboration?
Appendix 3: Summary of sustainability reports.

Table 5. Summary of sustainability reports.

<table>
<thead>
<tr>
<th>Organisation</th>
<th>Amount of SDGs communicated (year)</th>
<th>The SDGs (year)</th>
<th>Example of SDG connected to firm specific activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organisation A</td>
<td>7 (2016), 9 (2017)</td>
<td>2, 3, 8, 12, 13, 15 (2016), 2, 6-9, 12, 13, 15, 17 (2017)</td>
<td>Goal 13 - Climate action, and their goal to cap their emissions to their 2010 level by 2020 while their business continues to grow.</td>
</tr>
<tr>
<td>Organisation C</td>
<td>5 goals, 8 part goals (2016), 2017 not issued</td>
<td>3, 6-8, 12 (2016)</td>
<td>Goal 12 - Responsible consumption and production, and their work to in choosing and collaborating with suppliers.</td>
</tr>
<tr>
<td>Organisation E</td>
<td>Whole framework (2016), 2017 not issued.</td>
<td>1-17 (2016)</td>
<td>Upcoming: Goal 8 - Decent work and economic growth, and their work with gender equality in relation to a positive work environment.</td>
</tr>
</tbody>
</table>
Appendix 4: An illustration of the SDGs in a sustainability report

In recent years ICA Gruppen’s sustainability work has been developed according to the UN Sustainable Development Goals, with the focus primarily on goals 1, 3, 5, 9 and 13. This, combined with ICA Gruppen’s policies, forms the basis of the Group’s sustainability work.

To contribute to and work towards global responsibility within sustainability, ICA Gruppen signed up to the UN Global Compact in 2004 and has committed to its ten principles covering human rights, labour conditions, the environment and anti-corruption.

Each year ICA Gruppen performs a materiality analysis, which together with dialogue with stakeholders also helps to define the issues on which sustainability work will focus.

Read more about the materiality analysis on page 120.