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Triggering sustainability communication in a B2B context: combining action research and sensemaking

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Abstract

Purpose – The paper explores processes associated with the adoption of corporate sustainability communication in a B2B context. It employs a combined action research and sensemaking approach to document moments that precede the initiation of external sustainability communication.

Design/methodology/approach – The paper is the outcome of an action research project, where we examine the case of one industrial company that was silent on its multiple sustainability-related practices, but recently decided to become more transparent to the outside world. A processual approach to sensemaking is adopted to show how organisational and non-organisational members actively participated in meaning co-construction.
Findings – Corporate silence can be disrupted by triggering events that cause moments of sudden realisation for organisational members, eventually leading to the initiation of sensemaking processes inside the organisation. Once this occurs, the possibility of externally communicating sustainability appears a feasible and strategic approach to pursue. We document how different actors are involved in meaning co-construction and how the entire process of sensemaking unfolds.
Practical implications – A sensemaking approach sheds light on the complexity of sustainability communication, where multiple actors are involved. This is a useful approach to consider in order to couple sustainability with other organisational practices. Moreover, sensemaking opens a window of opportunity for various societal actors' interventions to shape the role and content of sustainability communication.
Originality/value – The paper offers an original, theoretically informed methodological contribution to the literature on sustainability communication by coupling a sensemaking approach with action research. The approach is employed to examine the role of internal organisational actors in sustainability reporting processes, an area that has received scant attention.
Keywords Corporate sustainability, Sustainability communication, Sensemaking, Action research, Business-to-business
Paper type Research paper

1. Introduction

While much scholarly attention has been devoted to the *why* of sustainability communication, we still have little understanding of the *how*; that is, what actually happens inside an organisation initiating the process of external communication, and what processes unfold after that decision (Contrafatto, 2014). A sensemaking approach (Weick, 1995; Basu and Palazzo, 2008; Hahn *et al.*, 2014; Onkila and Siltaoja, 2017) may prove useful in exploring these processes. Sensemaking can be approached as the reflexive micro-processes of meaning construction, by which individuals, in their use of language or narrative, aim to comprehend the (organisational) reality they inhabit (Perey, 2015; Rouleau, 2005; Dawson and McLean, 2013).

Corporate sustainability communication[1] is frequently assumed to be a straightforward, self-serving business exercise triggered by evident, sometimes exclusive, motivations, such as increased public scrutiny (Blanc *et al.*, 2017). Indeed, one of the prevailing arguments mobilized in prior studies to explain engagement with sustainability communication is that media exposure and other pressures trigger actions to restore damaged corporate reputation or prevent loss of legitimacy (Belal and Owen, 2015; Adler *et al.*, 2017). In a similar vein, various scholars posit that the careful crafting of a public image for increasingly exigent audiences, or the anticipation of various benefits (e.g. higher market value, better reputation), incentivise companies to initiate or adjust their sustainability communication (Diouf and Boiral, 2017; Soobaroyen and Mahadeo, 2016). That line of reasoning implies a consistent vision among corporate members of sustainable actions and the need to communicate them. It assumes a smooth decision-making process based on the internalisation of external pressures and expectations, anticipation of foreseen benefits or other potential considerations. This process would then result in certain choices with respect to when, what and how to communicate.

In practice, explaining the initiation of external sustainability communication may prove more complex than is often assumed. Inside companies, a shared view of how sustainability relates to business practices and the role of communication may be less evident or clear-cut (Busco *et al.*, 2018). It is true that some considerations, e.g. external pressures to inform external constituencies on sustainability performance and other institutional processes, may accelerate the harmonisation of distinct conceptualisations (Contrafatto, 2014). Whatever the case, intricate processes implicating multiple actors may occur before a commonly accepted approach to external communication is adopted.

The resulting decision to externally communicate sustainability may not be simple and unambiguous, and there is probably a mix of triggering rationales. Hence, this study presents the initiation of corporate communication from a more distinctive perspective than conventionally conceived.

We claim that communication frequently occurs in the aftermath of complex sensemaking processes involving organisational members inside a company. Sensemaking occurs when stimulated by internal or external drivers and produces "moments of realization" (Weick, 1995; Marshall and Rollinson, 2004). In order to document the moments preceding the decision to communicate, as well as the processes through which sustainability becomes known inside companies, we propose a combined action research and sensemaking approach.

Given the interest in experiences that stimulate the inception of corporate sustainability communication, we explore questions such as: What are the processes beyond the adoption of corporate communication? How do organisational members strive for a stable conceptualisation of sustainability communication? What role can action research play in such processes? These questions are explored here through the examination of a company that has only recently decided to communicate sustainability to its stakeholders and the wider public.

We examine a business-to-business (B2B) company in heavy industry, focusing on a production unit involved in highly technological manufacturing, operating in Europe and selling products to customers worldwide. The unit functions as an independent firm and is appreciated by its network of industrial partners for its many sustainability practices, which had seemingly been built into its culture for many years. Until recently, it had not considered sustainability reporting or publicly profiling itself as sustainable. Our research was prompted by the unit's decision to externally communicate sustainability, though the form of that communication was unclear at that point.

The research was conducted at a time when the unit (hereinafter case company) was in the process of deciding what and how to communicate to the outside world about its sustainability. A business-academic partnership project provided access to the case company and facilitated exploration of the questions posed above. The institutional environment in which the case company operates explains corporate silence well. The local community puts no significant pressure on the case company, despite its major social and environmental impacts and the industry as a whole has had little exposure to societal pressures. The company is not publicly traded and works closely with its industrial stakeholders, including customers, exchanging information via private channels. Acting in a B2B environment, communication to the public would produce only indirect benefits via, e.g. reputation. Thus, sustainability had long been an irrelevant notion for the company. Moreover, at the time of the project, the closest equivalent to the English term "sustainability" in the local language carried negative connotations associated with environmental activism, detaching the concept even further from daily business life.

Our research indicates the case company experienced moments of realisation that made external communication seem worthwhile. We document these processes and argue this was possible because of certain sensemaking triggers that framed sustainability as something that could work and add value for the company. Sustainability had up to that point remained invisible to the case company, anchored in an abstract societal discourse disconnected from organisational practices.

A boundary-crossing holistic approach such as sensemaking is particularly suitable for theorizing in this context, given the ambiguous and vague nature of the sustainability concept. In this respect, sustainability "offers first and for all a framework in which people can construct meaning" (Cramer et al., 2004, p. 216). A processual approach to sensemaking is adopted to show how organisational and non-organisational members actively participate in meaning co-construction. In engaging with an action research project, the role of our academic group, the authors of this article, in the sensemaking processes becomes prominent, alongside that of the case company's representatives. In so doing, the article responds to calls

for more academic engagement with the world of practice (Adams and Larrinaga, 2019) and diversity in sustainability accounting theories (Unerman and Chapman, 2014).

This study proceeds as follows. First, the relevant literature on the antecedents of sustainability communication is discussed, after which we reflect on corporate non-communication in relation to sensemaking processes. Subsequently, our data and methods are outlined, followed by the empirical findings. The paper concludes with the discussion section.

2. Antecedents of the decision to communicate sustainability

Corporate sustainability communication "groups all consciously used forms of internal and external communication" (Pérez and Rodriguez del Bosque, 2012, p. 149) intended to convey relevant information on sustainability commitment and performance, which can also serve as a basis for open corporate engagement with stakeholders (Manetti and Bellucci, 2016). The literature on corporate communication has flourished, exploring, *inter alia,* the role of corporate social responsibility (CSR)/sustainability reports (Adler *et al.*, 2017), web pages (Everaert *et al.*, 2019) and social media (Saxton *et al.*, 2019).

Questions such as why, what and in which form companies communicate sustainability have been extensively explored in the prior literature. Theoretical perspectives, such as legitimacy (Belal and Owen, 2015; Adler *et al.*, 2017), impression management (Diouf and Boiral, 2017; Soobaroyen and Mahadeo, 2016) and decoupling (Marquis and Qian, 2014), infer that sustainability communication is frequently a concerted effort on the part of business organisations to display a favourable image to interested constituencies. A share of these studies claim that there can sometimes be a disconnect between the projected image and actual practices inside the company. The theoretical approaches conceive sustainability communication largely as a reaction to external factors where, for instance, a company faces unfavourable media exposure or stakeholder pressure to account for negative externalities. Voluntary disclosure theory and the related signalling theory take the opposite standpoint in stating that good sustainability practices enable companies to proactively communicate sustainability, for business reasons such as increasing market value or decreasing equity capital costs (Hummel and Schlick, 2016; Mahoney *et al.*, 2013). Thus, a failure to capitalize on good sustainability practices constitutes a missed opportunity to communicate for corporate benefit.

Institutional theory attributes the decision to communicate to isomorphic processes (Abeydeera *et al.*, 2016) and the institutionalisation of rules, norms and routines (Contrafatto, 2014). Companies tend to conform to institutional norms and align practices with those of similar entities, and sustainability communication is no exception. In this respect, the decision to communicate is associated with coercive mechanisms, namely formal or informal pressures from various institutions; mimetic mechanisms, the imitation of practices; and normative mechanisms, such as professional membership (DiMaggio and Powell, 1983).

Following criticism of overemphasis on the external drivers of sustainability communication (Adams, 2002), and the potentially flawed nature of some of the theories supporting them (Campbell *et al.*, 2003), a growing research stream is exploring the internal factors associated with sustainability communication (Contrafatto, 2014; Stubbs *et al.*, 2013; Pérez-López *et al.*, 2015). In this respect, importance has been attached to firm characteristics, such as size or industry (Lee and Hutchison, 2005; Adams, 2002) but notably also to internal organisational dynamics such as institutional mechanisms and processes (Contrafatto, 2014) and discursive resources (Busco *et al.*, 2018). The relevant literature portrays a more complex picture of organisational dynamics inside firms that decide to communicate sustainability externally. Significant organisational drivers include the chairman's favourable attitude towards sustainability, internal champions (Busco *et al.*, 2018; Contrafatto, 2014) and material and symbolic sensitivity to the emerging sustainability logic (Bouten and Everaert, 2015).

Our brief literature review indicates that a great deal of scholarly attention is being devoted to the *why* question. In this study, we had the rare opportunity to observe a case where sustainability communication was entirely absent. This allowed us to document the *how* of communication, i.e. how it was initiated, which feeds back into the *why*, enriching it with more nuanced insights. In particular, we claim that *why* would greatly benefit from considering the role of sensemaking in organisations prior to the decision to communicate. We explore this argument in the next section.

3. The role of sensemaking in the decision to communicate sustainability

Studies reviewed in the prior section share an implicit assumption that sustainability communication is the result of a deliberate choice. This implies companies consciously face the question of whether to communicate and lean on managerial decision-making. However, rather than being a mindful decision, the absence of external communication may simply stem from a lack of understanding why the notion of sustainability could be relevant to the company. Various industries, especially in the B2B sector, are less exposed to public scrutiny. Also, if not publicly traded, companies are under less pressure to reduce negative social or environmental impacts. In the absence of such drivers, there can be less preoccupation to deal with sustainability aspects (Stubbs *et al.*, 2013). A concept may remain extraneous for an organisation in the absence of a connector that manifests how extant practices could be framed from a new and distinct perspective, that is, sustainability.

But what would change the situation? We point to work on organisational sensemaking (Weick, 1995; Basu and Palazzo, 2008; Hahn *et al.*, 2014; Onkila and Siltaoja, 2017; Onkila *et al.*, 2018) to explain how organisations can render new business notions, such as sustainability, meaningful to organisational members and lead to relevant corporate communication.

The sensemaking framework sheds light on how abstract frames, such as sustainability, translate into concrete experiences, and on whether and how these two factors are connected (Geppert, 2003, p. 316; Schultz and Wehmeier, 2010). Sensemaking is defined as the mental frames or models through which organisational members construct their organisational reality and interpret the company's relationship with the outside world (Basu and Palazzo, 2008; Weick, 1995). It serves as a basis for the members to explore "understandings about such features of the organisation as what it is about, what it does well and poorly, what the problems it faces are and how it should resolve them" (Feldman, 1989, p. 19, quoted in Weick 1995, p. 5). A key attribute of the sensemaking process is reflexivity, deeply embedded in our subconscious, which prompts us to ponder multiple and sometimes conflicting perspectives of human and organisational experiences (Perey, 2015).

Sensemaking is a continuous, everyday process visible in everyday organisational life (Perey, 2015; Weick *et al.*, 2005), and most evident when a disruptive event or crisis occurs (Nigam and Ocasio, 2010; Maitlis and Sonenshein, 2010). When practices are well institutionalised they require less attention, as things are taken for granted and no longer questioned. An unexpected instance of turbulence in organisational life can cause moments of sudden realisation, which threaten well-established meanings and create the premise for new ones to emerge (Weick, 1995; Marshall and Rollinson, 2004). Individuals who have to accommodate an unexpected situation display cognitive discomfort, which prompts them to doubt their understanding of organisational experiences (Perey, 2015; Weick *et al.*, 2005). This acts as a trigger for the sensemaking process, compelling the individuals to alter pre-existing meanings and construct new meanings for the organisational practices in which they act.

Exposing an organisation to new ideas, such as sustainability, will not necessarily lead to the immediate adoption of organisational practices or create fresh discussion. Organisational members require a stimulus to reflect on how a disparate and outward-looking concept can be associated with current organisational practices. The prior literature associates the stimulus

largely with extra-organisational pressures in the form of stakeholder expectations (Liesen *et al.*, 2015; Adler *et al.*, 2017), regulations (Vormedal and Ruud, 2009), mass media exposure (Blanc *et al.*, 2017) and more positively with anticipated benefits, such as reputation and increased market value (Hummel and Schlick, 2016).

Giving meaning to a sustainability stimulus is an antecedent of decision-making and shapes the organisational response (Basu and Palazzo, 2008; Hahn *et al.*, 2014). Nevertheless, whether a new collective meaning for organisational practice is institutionalised hinges on organisational support for the creation of a discursive space. The active involvement of organisational individuals, for instance in setting the tone at the top, may be vital for sensemaking inside the organisation, and prior research stresses the role of managers as change agents (Balogun and Johnson, 2004; Rouleau, 2005). They act as the "interpreters and sellers of strategic change" (Rouleau, 2005, p. 1413) and are involved not only in meaning construction (sensemaking) but also in its diffusion throughout the organisation (sensegiving).

The lack of stimulus to elicit sensemaking processes does not imply they cannot occur at the individual level, as individuals may ponder "what is this thing called sustainability"? However, individuals may not connect it with current practices; or if they do, sensemaking reflections in the absence of concerted efforts to construct a collective organisational meaning remain isolated instances.

In sum, our argument is that a sensemaking approach can illuminate processes associated with sustainability communication: corporate silence can be disrupted when sensemaking processes are initiated in the business organisation. These processes connect sustainability to employees' everyday practices and manifest the meaning and significance of sustainability discourse and how it may work for the organisation. We show how sustainability becomes visible to organisational members, and the benefits of communicating it become evident, leading naturally to the decision to communicate. However, if sustainability communication is limited to a greenwashing exercise that has no relation to the internal reality of the organisation, this argument is not tenable.

Our empirical setting, a case company with no prior engagement with the sustainability discourse, is particularly suitable for a sensemaking exercise. Opaque in its sustainability actions until recently, the company is a good fit for a study that tracks the process preceding the decision to communicate. Next, we introduce the institutional context in which the company operates.

4. The case company

The empirical analysis is based on a single case study of a B2B company that operates in heavy manufacturing, whose headquarters and production units are located in Europe [2]. The focus is on a single production unit that functions as an independent firm. The unit (hereinafter case company) was established as a partnership in the eighteenth century and has operated to the present day under different combinations of ownership (including state, private firms and institutional funds) and in different organisational forms. Even after merging with its current owner, the unit acts as a stand-alone organisation because it can independently manufacture products, and benefits from well-established relationships with supply chain partners. The new owner contributed financial resources and technological investments and acts as a guarantor for new orders.

The case company's recent history has been turbulent, suffering from severe economic hardship under the previous owner, when its continuity was under threat and closure considered. It was rescued by the current owner, a family-owned consortium, credited with bringing about a long-term vision of manufacturing products in a sustainable fashion. The short-term strategy adopted by the previous owner was frequently contrasted by interviewed

organisational members with the seemingly responsible attitude of the new owner, believed to be interested in high-quality and sustainable products.

The case company is medium-sized, with around 1,500 employees and a major actor in its region. The products are complex, technologically sophisticated and tailored to each customer, of whom there are relatively few worldwide, and intense cooperation ensures their expectations are routinely incorporated into design and manufacturing. This cooperation ranges from the materials used in the end-products to health and safety matters. The production processes necessitate advanced high-tech systems and a high level of technological skills, as well as a vast, diverse supply chain delivering raw materials, components, consultancy and other services to the case company itself.

The company is well-positioned with many of its suppliers dependent on it for their own survival. It has deep roots in the history and culture of the local community and enjoys a good reputation and a friendly relationship with the mass media. Its products are a source of pride for local inhabitants, who connect the work of their ancestors to the company. Thus, it is deemed a local symbol of traditional industrial employment and continuity. When the company's long period of economic hardship finally came to an end, its new owner was eulogised in the media because it had managed to save the company from collapse and bring prosperity back to the local economy. The societal context in which the company operates may explain why there was no need to profile itself as a sustainable player until recently.

The parent company has enjoyed a period of financial solidity, which has permitted the intensification of its sustainability efforts amidst increasing awareness of the industry's social and environmental impacts worldwide. It was natural to initiate similar practices in the case company following its acquisition. The parent company has utilised reporting and websites to communicate information on sustainability to stakeholders.

5. Combining action research and sensemaking

Our study can be framed as action research, whose key characteristic is active involvement and intervention in the case company on the part of academic authors (Coghlan and Brannick, 2007). Action research frequently implies a specific problem in an organisation, and the search for a solution in a collaborative manner by teams formed of practitioners and academics (Stringer, 2014, p. 6). It is "practice-based practice" (Kemmis, 2009, p. 463), where practitioners' and academics' interests can be aligned (Suomala *et al.*, 2014), creating knowledge at both practitioner and theoretical levels (Coghlan and Brannick, 2007).

The "story" of this study is narrated by a methodological account of how our action research project developed and data were analysed. We mobilized the five-stage model of the action research cycle to assist our narrative (Paisey and Paisey, 2005; Curtis, 2017).

The first phase of an action research project comprises problem recognition and research question formulation. The problem was identified by the case company as scant understanding of what sustainability could mean for the business, business network and whether and how it could add value. Corporate representatives sought the assistance of a group of academics to expand and concretise, i.e. connect to specific data and indicators, the emerging but fragmented sustainability thinking. Our involvement with the case company started in 2016, when the applied sustainability project was initiated, with the financial support of a public organisation.

The scope of the project, framed jointly by corporate representatives, academic and the funding body, broadly concerned communication and involved three academic teams. The project was guided by research questions such as: What does sustainability mean or could mean to the company? How, e.g. which visual layouts, where, e.g. reporting, websites, social media, and what, e.g. themes and indicators, should be communicated? How is the case company's sustainability information to be aligned with that of its business partners? The

project aims included the search for realistic ways to harmonise the information systems inside the company and across its supply chain, in order to collect sustainability-related data to be shared with business partners or communicated externally. Our team addressed the issue of exploring the sustainability notion in the company that would serve the initiation of external communication [3].

The second stage of action research is action plan development. Our team, comprising qualitative researchers, saw a mapping exercise as a necessary starting point to familiarise ourselves with the specificities of the company in terms of sustainability. This aimed to scrutinize sustainability-related practices adopted across the company, to obtain a comprehensive understanding thereof. It was a feasible approach for the company, which needed to identify the different interpretations of sustainability practices in its various units and departments before deciding on how to approach sustainability. It was also decided to assist the case company with its external communication by providing concrete examples and suggestions related to the formats and contents of that communication.

The third stage is action plan implementation. First, one researcher conducted interviews in the local language at the case company site, starting with employees in key positions inside the company (middle managers), from March to September 2016. In addition, we interviewed the case company's key stakeholders to obtain a more complete picture of the discursive changes occurring concurrently with our interviews. In total, 16 interviews were conducted, some of whom involved multiple participants. Interviews encompassed 29 participants, two of whom were interviewed several times. Of those 29 participants, 18 were employed by the case company and 11 represented stakeholders in the supply chain or customer base. The case company interviewees were selected from its key departments, including procurement, sales and design, human resources, environmental management, administration, HSE (health, safety and environment), risk management, investments and information and communications technology. A representative of the company's top management was also interviewed. The interviewees were experts in their field and represented their department's view. Key representatives of an organisation are essential players when a major discursive disruption disturbs entrenched norms or values, especially when this occurs in a top-down fashion (Lüscher and Lewis, 2008). The sustainability project was a top management initiative that sought to spread sustainability thinking across the different units of the organisation and align it with existing practices. Middle managers are in such cases the first to make sense of the new strategic orientation initiated at top management level and translate it into new practices, routines and rules. As Basu and Palazzo (2008, p. 124) note, "decisions regarding CSR activities are made by managers and stem from their mental models regarding their sense of who they are in the world". Recent studies have identified a dearth of research exploring middle managers' views in the process of sustainability implementation and have called for further attention to be devoted to these organisational roles (e.g. Gond *et al.*, 2017).

The stakeholders were interviewed to capture the characteristics of and challenges faced by the industry in which the case company operates. We further aimed to explore distinct views that might contradict the official corporate storyline on the case company's practices, thus probing the accuracy of the case company representatives' responses. The interviews were semi-structured, allowing for open discussion between the interviewer and participants around predefined themes. Details concerning the interviews are reported in Table A1.

The broad aim of the interviews was to map key organisational members' (middle managers) understanding of sustainability, to explore what sustainability means or could mean for them and/or their organisation. Thus, the interviews began by exploring the respondents' interpretations of sustainability and moved on to discuss the aspects relevant to their work and how those were applicable to everyday activities. Additional themes included sustainability communication within the business network and to the outside world. The agency role of the researchers in intervening in meaning co-construction was enacted during

the interviews. In this respect, we note that in the local parlance, the term sustainability carried a negative connotation associated by many with environmental activists. In line with the project's stated objectives, our role was to help organisational members engage with sustainability, and in the process reframe it to suit business purposes. The English term "sustainability" was preferred to the local equivalent, probably in an attempt to avoid the negative connotations that the latter term carried. Hence, the academics assisted the practitioners in framing sustainability in a manner consistent with pre-existing business practices. The interview protocol guided interviewees towards a rather commonly used interpretation of sustainability that rests on three major pillars (economic, social and environmental). This business-oriented approach worked well in practice but the flipside was its narrow conceptualisation of communication. Informants were lightly prompted to talk about their understanding of sustainability and how the concept was relevant to their work. This open approach led to discussions loosely structured around the key pillars of sustainability.

Second, a benchmarking report presenting various communication indicators and layouts was compiled alongside the interviews to feed into the case company's decision-making processes. It showcased the sustainability practices featured in the public communication of comparable industries. The report was welcomed by the company representatives to support their knowledge gathering on how sustainability is commonly communicated to the public and help them decide on the visual forms and indicators to be employed as part of the company's own communication.

Third, regular meetings examined the results of applied academic studies being conducted as part of the project (e.g. certification systems as a useful tool to communicate sustainability). It also presented an opportunity for informal interaction with corporate representatives, where issues related to external communication could be clarified.

The fourth stage of our five-stage approach evaluates the consequences of actions initiated in the project. Given the nature of the inputs, the intervention outcomes are long-term, which made their observation rather challenging within the project's one-year timeframe. However, some of the implications are explored in the empirical section.

In academic terms, at this stage we examined collected data in an abductive fashion in several key phases. Abductive reasoning starts from empirical observations and uses the existing theoretical base in search of a valid explanation (Lukka and Modell, 2010).

At first glance and in broad terms, our empirical observations evidenced the case company's high interest in sustainability communication, both internally and externally. We first examined the *why* question, and based on an initial reading of the interviews, correlated with insights gathered during project meetings, tested the applicability of various theoretical approaches to our empirical case.

From a legitimacy theory stance, there was no great pressure being applied by stakeholders. Prestige was high among local community and national stakeholders and despite local inhabitants' interest in the company and its practices, we observed no real pressure for greater openness. There were instead some signs of incipient expectations from customers showing interest in sustainability information they could then convey to their own customers. This is in line with the coercive isomorphism argument advanced by institutional theory. These signs manifested in new contracts that explicitly employed the term sustainability, and in aspirations for long-term development in product sustainability and the availability of related information. Since this type of data could have been transmitted via private channels, it was not a particularly compelling argument for external communication.

In line with voluntary disclosure theory, sustainability practices should be communicated, as doing so can bring a company multiple benefits. This provides solid grounds for developing communication, but benefits in this case were mainly associated with

communication via private channels (see section 6.3), rather than external communication. However, there was an interest in the broader, worldwide developments in sustainability and the potential to take leadership in the industry was considered. Informants were unsure as to whether this was a feasible approach, since they feared the industry's future is a "race-to-the-bottom" with newly emerging Asian competitors. Hence, we were hesitant on the strength of the argument for engaging in external communication.

From an institutional theory perspective, sustainability was not being communicated in the industry, but actors seem to be mimicking the initiatives taken in other industries. The benchmark report evidenced this approach.

The recent change of ownership was a potential impetus for the observed interest in communication. Yet, there were some intriguing elements that prevented us from having a clear view. While it was asserted that the parent company would strengthen the overall status of sustainability inside the case company, communication was not expected. The parent and case company continued to act as independent entities, although their collaboration in fact intensified. We can, however, assume that the ownership change encouraged the case company to imitate the parent's practices, including sustainability communication.

Thus, we identified a blend of elements from different theories, none of them particularly conclusive, that seemed to play a role in initiating external communication. We decided to explore our empirical material more carefully. The researchers coded the data independently, following multiple rounds of reading and interpretation, and discussed divergent interpretations until agreement was reached.

We analysed the sustainability practices in the case company on the factual level that shows in the interviews. We looked at accounts of the work tasks raised by the interviewees during the warm-up questions and explored the instances where the interviewees narrated the various practices experienced in their work. We distinguished between practices related to the manufacturing site, the products and the supply chain, and categorised them in line with the widespread approach to sustainability as a three-sided notion (economic, social, environmental). For instance, the social side of the supply chain included codes related to intolerance of illegal labour and emphasis given to local suppliers in acquisition processes. All this was indicative of multiple organisational subcultures (Crane, 1995; Linnenluecke *et al.*, 2009), and a localised understanding of practices, including those related to sustainability. The first round of coding also identified reasons for which these practices were initiated in the company (e.g. legislation, competitive advantage, customer expectations), perceived stakeholders in the company and their expectations. A separate, dedicated code was assigned to the new owner, as this emerged in the interviews as a key event for the case company at that time. We then examined the meanings and contexts with which the interviewee linked these practices and found that sustainability as a term only entered the discussion when prompted by the interviewer. The interviewees mobilised different connotations in relation to these practices, our codes indicating notions such as "good/best practices", "excellence" and "good performance". This pointed to a decoupling between the top-down imposed discourse on sustainability and interviewees' talk about practices. This discursive mismatch, complemented by the lack of external sustainability communication, led us to reflect on the underlying reasons for this phenomenon. At that stage, we distanced ourselves from our empirical site and returned to the theoretical level, in line with the abductive reasoning process.

Seeking a research angle that would suit our case, we noted that we can best shed light on the *why* of communication by examining the *how*. Our case procedure can legitimately be called a sensemaking process. The research notes, dating back to the time of the interviews, detail discussions on the various meanings of sustainability and how different employees attempted to make sense of the existing practices inside their company. For instance, we distinguished a prevalent negative connotation of sustainability in the organisation prior to

the sustainability project (in line with broader societal interpretations of the term), and recent attempts to reframe the concept as positive, adding value to business (the environmental manager was especially active in this respect). We coded instances of realisation, when the interviewer guided the discussion on actual practices and reframed them from a sustainability discourse angle, which led to the interviewee's recognition of a match between the two. Therefore, this study adopts a theoretical sensemaking angle, which constitutes the next phase of our analysis.

We adopt a processual approach to sensemaking, which is well-suited to action research, since it recognises meaning co-construction in the interaction between the various organisational and non-organisational participants. A processual perspective is sensitive to how events unfold and different actors contribute to the process of meaning co-construction once sensemaking starts in an organisation. While insights into the process sequences are offered by the empirics, we do not aim to sketch a fully-fledged overview of processual developments. We further examine the co-construction process, as it exposes the role of many actors involved and the intricate dynamics in which meaning-making is embedded.

This appears to be a feasible perspective to engage with, especially in the context of a business–academic partnership where the input of academic knowledge was infused throughout the project. Allard-Poesi (2005) posits that researchers, who either consciously or unconsciously co-create meaning together with organisational actors, are an intimate part of the sensemaking processes. Here, our academic group assumed an open, transparent role in the project, in order to explore the meaning of sustainability in our business partner organisation.

The fifth and final stage of the process is to reflect on changes and lessons learned. Since this is covered in the empirics and the discussion section, we do not elaborate further here.

The literature has proposed different typologies of action research, which consider the various aims of practitioner–academic collaboration. Curtis (2017) and Kemmis (2009) discuss three types of action research project: technical, practical and emancipatory (or critical). The technical approach offers the opportunity to apply theoretical knowledge to practice and, in so doing, shape how practitioners envision their practices. According to Kemmis (2009, p. 469), from this perspective action research aims "to improve the *outcomes*" [emphasis in original], which implies the aims of collaboration are known. The practical approach is meant to instil a judgment dimension in "'wise and prudent' decision-making" that considers long-term consequences of actions (Curtis, 2017, p. 55). It also gives a voice to all stakeholders affected by the results of the action research process. Finally, the emancipatory approach aims to critically assess practice and structural arrangements. This is the most demanding perspective, since it requires openness towards changing well-entrenched norms, values and practices.

Our project loosely blends the technical and practical approaches. The technical is evidenced by the infusion of academic knowledge into the design of the communication practices, as exemplified by the benchmark report. The practical surfaces in the dialogical nature of the project, with academics working closely with the case company in numerous meetings, where the various aspects of the project were actively deliberated. Yet, the decision-making process was unidirectional, with the company eventually considering what changes will be implemented, which is reminiscent of a technical approach. The project only marginally and indirectly involved the voices of those for whom the project had implications, thus failing to complete that criterion of the practical approach. In academic terms, the project provided us with an opportunity to understand corporate sustainability communication from the inside out. We ensured that the project's aims and our academic aims were kept separate, by delegating distinct responsibilities for producing the applied and academic analyses to different members of our group.

Next, the empirical section first examines how sustainability was conceived in the case company.

6. Sustainability inside the case company

The initial data analysis revealed a fragmented and vague understanding of sustainability. Despite being part of the new owner's strategy, the concept was incipiently disseminated across the company and not consistently applied in all departments. In broad terms, the concept of sustainability was to some extent familiar to interviewees, but it was usually only under the interviewer's guidance that sustainability was associated with certain practices.

The data analysis indicated the existence of multiple practices aimed at enhancing employee wellbeing and reducing the products' environmental damage. These practices were apparently initiated over time, mostly due to legislative requirements, but the interviewees were proud of the organisation's proactive attitude to certain matters, such as high-quality occupational health care for its personnel. Such practices were claimed to precede the spread of the sustainability concept inside the company, and facilitated our analysis of the role of sustainability discourse in connection with the decision to externally communicate.

The discussion starts by looking at how middle managers reflected on their organisational silence in relation to the different practices that have apparently been in place for many years. This shows that the surrounding peaceful institutional environment facilitated the company's opaque approach and prevented engagement with the notion of sustainability.

6.1 Corporate silence on sustainability

The case company has been silent while sustainability-related practices were apparently present. In this section, we briefly introduce some of the responsible practices claimed to be present inside the case company, and describe how the company presented itself to the outside world in terms of sustainability.

Corporate representatives and stakeholders believed the overall sustainability performance to be good. For instance, interviewed customers confirmed that good practices were in place in the case company and served as a source of inspiration for their own activities:

> Yes, and I can say that … we have learned from [visiting the case company's production site] because [they] require a safety protection card from everyone. So, we have internalised this in our firm that all employees must have one. We've learned it from [the production site]. (H16)

Of course, good sustainability performance is a relative and fluid notion. It can differ not only from one context to another but may also change over time: something that is deemed sustainable today may be considered unsustainable tomorrow. In addition, it may also be challenging, if not impossible, to identify a truly responsible or sustainable business organisation in contemporary economic systems (Gray, 2010; Gray and Milne, 2002). Thus, we can only be cautious in making claims of good overall performance in sustainability terms, and acknowledge that this is based on the impressions of our informants from inside and outside the company, as well as public perceptions reflected in the media. Importantly, the case company is located in a country with a strict regulatory framework, high standards with respect to social and environmental matters and strong law enforcement. Hence, sustainability performance met at least the required legislation, one of the strictest in the European Union.

According to our interviewees, the case company had engaged in numerous sustainability-related actions over the years by constantly developing and upgrading its environmental and social practices, for reasons varying from regulatory compliance to customer expectations. Both the products and the manufacturing site are believed to apply high standards of environmental performance with the latest technological innovations in place, aiming to simultaneously increase efficiency and reduce negative impacts on the environment. Reflecting on the developments over the years, the interviewees noted much progress been made, and environmental performance being a constant preoccupation for the organisation [4]:

> . . . this energy efficiency is a bigger issue but then there are also emissions, wastewater emissions ... it is not so long ago organisation-wise that [emissions] went directly, unprocessed [to the environment]. And now in every place, there are pretty good waste treatment possibilities. (H9)

> . . . and then with respect to our own activities we've had these environmental certificates et cetera for a long time and the hazardous waste and paints and these kind of things have been taken care of. So, I'd say right here in our production process these issues have been considered for as long as anyone has understood anything about the [emissions] issue [in this country]. (H10)

The social dimension of responsibility is reflected, for instance, in the company's health and safety practices, its efforts to eliminate illegal labour in its suppliers and through the constant training of its employees and for prospective employees. For example, occupational safety is a much-prized element of the employment relationships, described as having unique features:

> So, we have an exceptional solution here, that we have our very own occupational health care unit. Meaning that our doctors are on the payroll and our nurses are on the payroll. It's not any external service provider's activity. . . . we also have quite a lot of activities enabling our people to really take care of themselves and physiotherapy is offered and alternative work if needed, and so forth. I cannot help mentioning that we were also awarded last year, at a national level, for having very high-quality occupational health care. ... we go the extra mile [beyond the legal requirements]. . . . So, as said, we put a lot of time and effort and plain money into this. (H8)

Despite the existing practices introduced above, no communication to the outside world was actively sought. No corporate social responsibility or sustainability report was published prior to this research, nor did the company prominently profile itself on the corporate webpage or elsewhere as a sustainable actor. It was only in 2016, after the arrival of the new owner, that the company decided to instigate a social media presence, but the degree of active engagement was still a matter for reflection, since it could not be associated with any direct benefits:

> At the turn of the year we put together . . . a social media strategy and. . . we still need to make it work . . . Although there are of course gains and benefits from social media activity . . . in this business the [social media] benefits are somewhere other than directly making business . . . nobody buys products from us because we have sweet [social media] pages. (H8)

Moreover, until recently, the company was described as being inaccessible to the outside world and did not seek to project an image of transparency, features derived from the conservative nature of the industry:

> I had this feeling a few years ago that [the company] is a very locked-in system; people outside are very interested about what we are doing, but we wanted to keep all the information for ourselves and we did not let other people in. (H1)

The company's passive stance regarding its public image can be linked to the peaceful neighbourhood, tolerant mass media and its family ownership. Prior studies note that a lack of external pressures can result in disinterest in public communication (Stubbs *et al.*, 2013;

Vinnari and Laine, 2013). In addition, the industry in which the company operates did not profile itself as sustainable, putting no competitive pressure on the company to develop its public image. On the contrary, the products were deemed high-performing in all possible respects: functionally, technologically and in terms of minimising environmental impacts, although these dimensions were not explicitly framed from a sustainability perspective. Thus, the overall societal setting produced no contestation of the pre-existing understandings of extant practices, rendering the societal discourses on sustainability irrelevant to the middle managers.

6.2 Disconnect between practices and sustainability discourse
This section explores how the absence of communication efforts can be associated with a lack of sensemaking processes inside the case company. We claim that the framing of organisational practices was remote from the notion of sustainability and identify the underlying factors of this phenomenon.

We start by noting that sustainability as a theme did not appear integrated into the company's discursive repertoire before the ownership change, and managers rarely associated extant practices with sustainability topics. The low presence of the sustainability notion in the industry as a whole, as signalled by interviewees, contributed to the practices–discourse disconnect:

> ... this [sustainability] is a pretty new thing for us and our network, however. Some companies already know what sustainability is and some companies do not have a clue of what this talk is, what is being discussed. (H2)

The decoupling was further enhanced by the pre-existing negative business connotation carried in the local language by the term sustainability, as specified earlier [5]. Indeed, the environmental manager pointed out the irrelevance of the sustainability notion from a business perspective prior to conscious efforts to integrate it into the company's strategic vision:

> For quite a while we've understood [sustainability] purely as an environment-related thing and it was interpreted in a negative way, as some sort of "tree-hugging", and what I've tried to forward is precisely that it is about improving our business or that it should be, and in this [sustainability] project we should precisely search for opportunities, how we can benefit from sustainability and responsibility in our business. (H2)

Sustainability was thus associated with a societal discourse "out there", outside the organisation, employed by environmental activists and remote from business realities.
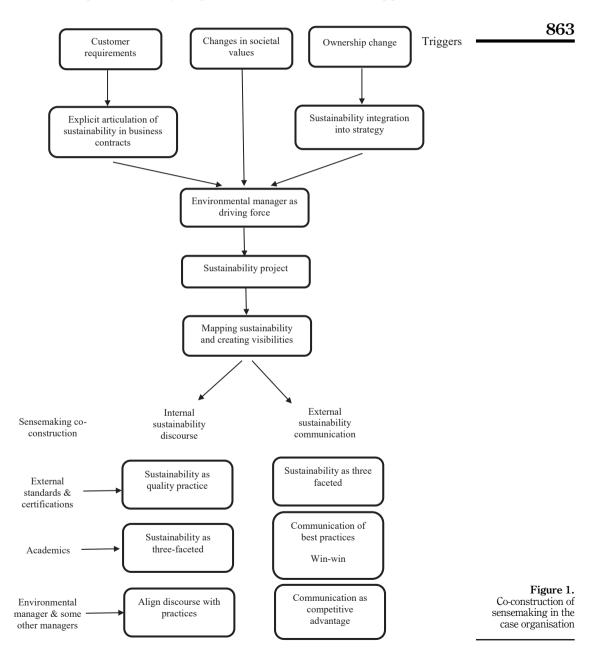
This industrial and societal context complicates the case company managers' articulating the meaning of sustainability. In our empirical analysis, we looked more closely at instances of interaction between interviewer and interviewees and saw that many of the corporate representatives would only cluster their practices into the three areas of sustainability (economic, social and environmental) when guided by the interviewer. This suggested to us that many interviewees had not attempted to frame their practices from the sustainability perspective, and only did so when prompted by the interviewer. Although managers were recently exposed to the sustainability concept (integrated into corporate strategy and advanced by the sustainability project), "speaking the language" of sustainability was far from routine.

The next section elaborates on the factors precipitating the sensemaking processes that aimed to link existing practices to the newly arrived sustainability discourse. We track how sensemaking unfolds, evidencing the multiple actors and inputs feeding into meaning co-construction.

6.3 Sensemaking as a process of co-construction
Here we describe how disruptive triggers prompted middle managers to rethink their conceptualisation of pre-existing organisational practices, and how organisational sensemaking turned out to be a process of meaning co-construction, where different actors infused meaning in different ways. Figure 1 outlines how the sensemaking process started

Figure 1.
Co-construction of
sensemaking in the
case organisation

and shows its different inputs, emanating from either internal or external sources. All play a role in the highly situated co-construction of the emerging meanings of sustainability. The figure does not capture the outcome of the process, which remains outside the scope of this research, but we comment below on the probable directions that will eventually guide the result of sensemaking.

The story began with an important customer introducing sustainability language into contractual conditions for one product, two years before the ownership change. For instance, the document specified requirements for the incorporation of sustainable materials into the product. This laid the foundations for the developments in the years that followed. Emerging expectations on information related to product-sustainable performance were signalled by some customers, albeit incipiently and with limited use of sustainability vocabulary:

> I think at the moment it's limited [. . .] it's mainly in relation to fuel consumption and some other emissions like exhaust fumes and so on. [. . .] And we also have customers who do not ask a lot, even in that direction. And let's say the questions are then mainly driven by "do they satisfy regulations" [. . .] But then, quite often not even the word sustainability is used. [. . .] Many of them are discussing environmental items. And solutions like fuel economy or on all kinds of emissions, how to reduce them. But still only very very few require [data] using the word sustainability. (H5)

These incipient signs of sustainability information were also visible to suppliers:

> We've pondered whether to get the [name of the mark] environmental mark [. . .] But what I've understood from [case company's environmental manager] is that [one major customer] had wanted to use it in advertising and would like to have that kind of material. (H12)

At about the same time, the environmental manager sensed the rapidly changing societal environment, with citizens expecting more corporate responsibility. While the company experienced no strong pressures, the new societal trend was perceived as something that may affect the entire industry in the future, thus indirectly also the case company. The emerging sustainability discourse was frequently associated with the new owner, who seemingly integrated the term into the case company's strategy, business vision and values:

> Yes, this "sustainable business" [model] comes quite exclusively from [the new owner]. Of course, it's a normal, common-sense strategy that is long-term, robust and continuous ... so the goal is to create a "sustainable and long-term" business. It comes strongly from that strategy. (H4)

Thus, sustainability as an umbrella notion, to be transposed across all operations and belief systems inside the company (and later in its supply chain), developed in relation to changes in societal values and emerging customer requirements and was catalysed by ownership change. The discursive change was sensed by the environmental manager as an important development that may bring further competitive advantage to the company. The environmental manager, who held the position long before the ownership change, became a driving force, pushing the sustainability concept strongly inside the organisation and playing a key role in the initiation of the business–academia partnership. These actions, which included our team's task to map sustainability interpretations inside the company, triggered sensemaking processes for some of the top and middle managers. This is indicative of a top-down approach to sensemaking, which transpires from interviewees' interpretation of the process:

> Yes, and now, in my view, this [sustainability] has been part of strategy implementation and we want to raise how to act on it when you're in a managerial position. We are trying to establish something concrete on how it would work best and how to think about it. (H7)

Ownership change became visible to the managers not only as part of a new, long-term vision but also in a sustainability-oriented strategy. However, transposing strategic values across an organisation is not a smooth process: as prior studies note, adjustments, variations or adaptations are to be expected (Noble, 1999; Shah, 2005). While managers were exposed to the new strategy, they were left to their own devices on how it would manifest in their own units, as exemplified in the above comment. This occurred because the environmental manager was exposed to sensemaking processes in a similar manner to other middle managers. Our interviews were conducted at a time when sustainability was too broad and vague a notion for the environmental manager to operationalise in practice, as the interview records show.

Sensemaking is partly about discovery and partly about invention (Brown *et al.*, 2015), as "people generate what they interpret" (Weick, 1995, p. 13). Managers had to mobilise their own cognitive capabilities to understand what the term sustainability meant for their work. The interviews identified managers' efforts to recognise the relevance of this discursive switch in the organisation to their own unit. They found it challenging to connect the big picture of sustainability with their concrete practices:

> We try to work to bring sustainable materials to [the product] and . . . it was a bit, in fact more than a bit of a problem as it was awfully difficult from the beginning to understand what it means, concretely. . . . I feel it's challenging to understand and manage that entirety as to what it actually means. (H3)

Hence, managers frequently associated sustainability with issues of immediate significance to them, an insight also observed by Busco *et al.* (2018, pp. 2232). For instance, representatives of the HSE department interpreted sustainability through the lenses of safety and occupational health care. Apparently, the sustainability project triggered sensemaking processes in suppliers, too, who adopted a similarly practical approach to interpreting the sustainability term:

> A bit like [name of colleague] said, it's in a way the suppliers' [side], how they treat and remunerate workers. You realise that, wait a minute, can this be sustainability, if hourly payments are like this. (H13)

Once the process of sensemaking started, various internal and external inputs infused meaning into interpretative efforts, guiding managers and creating moments of realisation (Weick, 1995; Marshall and Rollinson, 2004), thus leading to a process of co-construction. Triggering events and subsequent changes in strategy orientation revealed the significance of communication, both internally and externally, which can be seen as moments of realisation. Internally, disseminating the sustainability notion appeared as a necessity, while external communication began to be associated with different opportunities. We elaborate on these below.

As Figure 1 shows, several co-constructors of meaning actively provided inputs into and engaged with the sensemaking process. First, as the case company aligned its practices with those of the parent company, it adopted various standards and certifications, each of which delineates its own version of sustainability. For internal communication, an interpretation of sustainability as quality is especially notable, stemming from management-oriented certifications, as an interviewee remarked:

> These new versions of standards include these [sustainability] angles, and they are, in turn, approaching the EFQM [European Foundation for Quality Management] model, which is one such European quality model. There again this sustainability is one significant part of the entire model. (H7)

In terms of external communication, some interviewees mentioned the Global Reporting Initiative (GRI) framework potentially guiding the reporting process in the future. This standard portrays sustainability as a collection of multiple aspects, clustered into three major themes: economic, social and environmental (see GRI, 2016). This, in turn, points to a widespread concept of sustainability, envisaged as a three-pillar model, obscuring competing versions thereof. For instance, sustainability has been conceptualised in the prior literature as a spectrum of multiple positions on a continuum from weak to strong sustainability, depending on the nature of the human approach to the environment and societal institutions (see Connelly, 2007; Hopwood *et al.*, 2005). The three-pillar sustainability variant does not significantly challenge business-as-usual and fails to provide an overall picture of the complexity of sustainability, since it keeps the three dimensions relatively separate (Milne and Gray, 2013).

The second key co-creator of meaning from the early stages of the project was our academic team, since we reinforced the business connotation in which the sustainability notion was to be anchored. We retrospectively conceive our role as that of active meaning-maker actors, whose intervention occurred as a result of the case company's request for us to "hold a mirror" up to the organisation, so that personnel could better understand their own sustainability work. Hence, while we intervened in informants' sensemaking, the process of sensemaking was already ongoing when the action research project began. We contributed to meaning construction in two ways, the first relating to internal sensemaking. The academic interviewer alluded to sustainability as a three-faceted term that coalesces the economic, social and environmental spheres, in line with the GRI approach. In attempting to smooth the dialogue with corporate representatives and make the sustainability notion appealing to them, we failed to advance a broader and more critical view of sustainability. The latter had the potential to go beyond the business case and would have allowed us to engage in a critical approach to action research. However, the business-oriented stance on sustainability facilitated the work of the environmental manager, who pushed this conceptualisation through in the organisation. This provided inputs into managers' sensemaking processes and prompted them to reflect on the practices that would fall into the three clusters. Such academically but also practically infused meaning could then be recognised in the discourse of the business representatives, indicating that its influence on the sensemaking process was not insignificant:

> So, it [sustainability] was not a topic [at the manufacturing site] but . . . we've had enormous amounts of such data and the know-how related to sustainability, if we understand it as economic, environmental and social sustainability. We've been doing this for years and years and have the data but . . . it was not gathered under [the umbrella of] this term, they have been separated issues. (H4)

The second means by which our academic group was invited to contribute related to the content of external sustainability communication, in the form of a benchmarking report. Inevitably, for external reporting to become appealing to the firm, the benchmarking report evidenced practices, forms of visualisation and incentives that resonate with a business case for sustainability (Salzmann *et al.*, 2005). As a result, during the business–academic partnership, the case company decided to experiment with sustainability reporting and produced a first pilot report, with limited distribution (internal use and business partners).

Sensemaking is a situated process that emerges in practical situations and is connected to everyday realities in organisations (Coburn, 2001). Kemmis (2009, p. 468) claims that in action research "the attempt is not to bring practitioners' practices into conformity with (external) theorists' theories". Thus, sustainability knowledge was not simply transferred from the academic to the business partners. The interaction between the partners co-constructed meaning, which was built on organisational needs and expectations.

The third actor that contributed to the sensemaking process was the environmental manager, who acted as a change agent, pressing for the sustainability discourse to be widely disseminated inside the organisation, and aiming to reframe the extant practices from the new discursive perspective. It is in this context, where the sensemaking exercise played a key role, that the sustainability partnership project was initiated in the first place. The initial discussions between the researchers and company representatives revealed intentions to co-construct a sustainability meaning, which would be gleaned from the extant practices and then instilled into and harmonised across all units and subunits. This practical approach towards defining sustainability was not limited to the internal universe of the organisation, but closely linked to the initiation of external communication on sustainability:

> We need a tool or tools to measure and show sustainability, which is one big issue in this [academia–business partnership] project, how to show that in this [product] the sustainability is at that [good] level, and the next one [i.e. the product] is [even] better, and how we are going show that. (H1)

For the environmental manager, the reflective processes associated with sensemaking were infused with elements of a commercial discourse that would align sustainability with business goals. More specifically, the co-articulation of sustainability with the academics, and subsequently implementing this articulation inside the company, was expected to boost the company's competitive advantage. One of the aims the business–academia partnership agreed to pursue was the use of the extant data on sustainability-related aspects (e.g. product environmental efficiency and raw materials' environmental friendliness) to enhance the case company's competitiveness. In more concrete terms, one of the intended uses of the sustainability data was to commoditise communication as an additional service to be offered to customers:

> [We want to know] how we can create a business around sustainability. . . . I'd say we are the first [manufacturer of this product] in the world that thinks so closely or deeply about sustainability and the life cycle of [the product] at this point . . . so far it has been nice-to-know information but how can it be turned into a competitive advantage against the other [manufacturers]? Is there any possibility of finding out how we can make a little more money when we build sustainable [products]? What is our business case there? (H1)

The discussion above is indicative of the new strategic orientations that elicit discursive transformations and attempts to align pre-existing practices with sustainability terminology. Given her role in the process of discursive change, the environmental manager was the interviewee who reflected most on the nature of the organisational practices in relation to sustainability and strived to match the two in order to build a business case for sustainability.

A business case approach to make sense of sustainability was apparent in interviews with other managers, too, who showed interest in commercially exploiting existing practices:

> But where I think we are terribly bad . . . is if there are these kinds of new requirements or however they are characterised, we'll never make business out of them ... but somehow these competences should be turned into business and that's what always bugs me, that ... we're not doing it for money but for some other reason. (H10)

Making sense of sustainability proved at times not only demanding but also disconcerting, as the different and disparate dimensions of the term would collide, leaving managers with no guidance on how to prioritise between them. For instance, demands to reduce materials' ecological impact conflicted with the safety instruction to use fireproof materials. As Hahn *et al.* (2014, p. 465) noted, sustainability dimensions frequently clash and "a solution to one issue could be detrimental to that of another" (see also Angus-Leppan *et al.*, 2010). Furthermore, the financial aspects of sustainability are significant. Thus, managers realised

it was quite complex to reconcile conflicting issues and that trade-offs would ultimately be necessary.

This section provided a broad perspective on how managers attempted to make sense of the discursive shift in their organisation and evidenced actors and their inputs into the sensemaking processes. We did not attempt to examine whether and how meaning finally stabilised, rather to explore the complexity of the entire process of meaning-making. Our analysis indicates that organisational sensemaking turned out to be the process of co-constructing meanings, which eventually discreetly guided managers towards certain interpretations of sustainability, which are in line with the business case. We now move on to the discussion section, where we examine the implications of our study in greater depth.

7. Discussion and conclusions

The paper set out to explore the processes associated with the adoption of corporate sustainability communication in a B2B context. The results indicate that the eventual decision to communicate sustainability, and the forms and roles that this decision entails, involve "behind the scenes" processes in which multiple organisational and non-organisational actors are engaged. Such processes are initiated when disruptive triggers emerge, resulting in the destabilisation of pre-existing conceptualisations of sustainability among key "interpreters" (i.e. managers) (Nigam and Ocasio, 2010; Maitlis and Sonenshein, 2010). In our study, the triggers first sensitized the environmental manager, who acted here as a change agent or internal champion (Balogun and Johnson, 2004; Rouleau, 2005). The manager took on the challenge of pressing for sensemaking processes to be initiated inside the organisation. Once this occurred, we observed that sensemaking was a co-construction exercise in which a plurality of voices emerged, all competing to be heard. We noted how sustainability received inputs from multiple sources, including academic discourse, practitioner frameworks (e.g. GRI) and practitioner needs (e.g. commercial interests). Contributors to meaning co-construction mobilized a diverse knowledge repertoire, originating in diverse fields of authority (academic, regulatory, business) in an attempt to add their own vision to the framing of sustainability in the company. It was not possible for us to assess whether the emerging meaning of sustainability will harmonize a mix of different views to produce a shared signifier (e.g. Contrafatto, 2014) or whether one view will eventually prevail over the others. The stabilisation of meaning, if ever reached, is a long-term process that we were not able to observe, yet we could already see from the early stages of the process that the commercial, business-oriented side of sustainability had started to infuse meaning into this signifier.

Our main contribution is methodological, proposing a combined action research and sensemaking approach. We believe this is a valuable endeavour allowing scholars to track the communication-related internal processes occurring in an organisation. However, we suggest its potential is far greater. Evidencing a sensemaking process that precedes decision-making in relation to communication offers scholars and other societal actors the potential to assist practitioners in multiple ways. In particular, it creates space for non-business actors' interventions to potentially shape the role and design of this communication.

The literature acknowledges the business-oriented nature of sustainability communication, which frequently results in only partial information being reported to stakeholders (Adler *et al.*, 2017). Indeed, scholars have long lamented the failure of sustainability communication to satisfy the ambitious reformist aims attached to it (Gray *et al.*, 2014). In short, the communication is expected to make unsustainable aspects visible and, in so doing, spur reactions on the part of civil society and state officials. These, in turn, would put pressure on companies to implement remedial measures, leading to incremental

changes towards a more sustainable world (Gray *et al.*, 2009). Yet, rather than discharging accountability, sustainability communication frequently becomes an image enhancing tool that serves business purposes (Diouf and Boiral, 2017). Left to their own devices, practitioners have institutional incentives to go with the business case for communication. This is where the potential of a sensemaking theoretical lens complemented with an action research project can be of value.

Employing an action research approach, societal actors could work with practitioners to guide their sensemaking processes towards enhancing the transformative potential of corporate communication, that is, rendering unsustainability visible. This would be in line with Thomson's (2014) vision of responsible, community engaged scholarship that advances the sustainability agenda. Scholars and other actors could use this combined theoretical approach to reform the field of sustainability communication.

Some forms of action research (Kemmis, 2009; Curtis, 2017) are better suited to the reformist purpose outlined than others. The technical approach can be instrumentally used to inculcate theories, frameworks, indicators and other tools into the world of practice. This is useful as long as these knowledge infusions support a broader view on sustainability and its associated communication. The practical approach provides an opportunity for practitioners to pay more attention to "what is good, right, or just for the practice" (Curtis, 2017, p. 55). It allows the voices of stakeholders to be heard during sensemaking processes and to design sustainability communication that better meets their needs. However, the greatest contribution may come from the emancipatory approach, since it implies questioning extant inequalities and morally and socially untenable matters (Kemmis, 2009). This results in organisational members' greater exposure to the unsustainability of current institutional structures and a higher potential for their transformation.

We believe this combined theoretical approach can be applied at different stages of organisational life. It is particularly well-suited to incipient phases, where companies have engaged little with the sustainability discourse. Yet, it can prove helpful also in later stages, where a re-articulation of sustainability communication can re-align it with societal goals.

In sum, we believe a more balanced approach to sustainability communication may be revamped with the involvement of external parties in sensemaking processes. The proposition is particularly valuable for this field of study, but may be of use elsewhere, too. This is because, in other disciplines, some studies combined the two approaches (see, e.g. Lüscher and Lewis, 2008; Giuliani, 2016) but have not explored that potential for reformist purposes.

With hindsight, our case study could be seen as a missed opportunity to broaden conceptualisations of sustainability and external communication for organisational members. While we advanced the sustainability agenda of the case company and introduced useful tools to make sustainable contributions visible and quantifiable, we failed to interrogate and debate the unsustainable aspects associated with the case company's industry. Neither did we succeed in problematizing the business case for communication. The reasons are many, ranging from the goals set for the project along with funders' expectations, both of which favoured business interests, to the uncritical nature of our interventions. The institutional and structural design of action research projects can greatly diminish their reformist potential, hence these factors should be carefully considered when such research is initiated. Despite these shortcomings, it is important to remember that accounting devices such as reporting, once created, have agency and can live "their own life after their introduction" (Adams and Larrinaga, 2019, p. 2375) with broader than anticipated implications for business life. Adams and McNicholas (2007) see the preparation of reports as a learning process, while Georg and Justesen (2017) claim that these devices are performative and are thus capable of developing business practice beyond the intentions of their authors.

In addition to our main contribution, we believe the study is useful in two other respects. First, it illustrates how the sensemaking approach can prove valuable in exploring internal dynamics associated with the decision to externally communicate sustainability. We start from the observation that the benefits of sustainability-related practices and associated external communication are not always obvious inside business organisations, and only become evident when there is an impetus for organisational members to relate their everyday actions to sustainability vocabulary. Low familiarity with or negatively loaded connotations of the sustainability concept lead to situations where the extant sustainability-related practices inside the organisation are invisible to its members, who fail to conceptualise them within the frame of sustainability discourse. These organisations need first to undergo a sensemaking process that aims to link the sustainability discourse with specific internal practices, which is not smooth or painless. The sustainability of organisational practices only becomes evident when there are triggers that cause organisational members to relate their everyday actions to the sustainability vocabulary. This creates visibilities and a frame of reference for the organisational members, assisting them in coupling their extant daily practices with the sustainability discourse and, thus, discerning resemblances between the two. This process of realisation also uncovers the benefits that come with communication, when communication becomes worthy of consideration.

The practices commonly labelled in the previous literature as responsible or sustainable are initiated for a variety of reasons, independently of business engagement with the modern discourse on sustainability (e.g. regulatory norms, customer requests). We argue that the decision to initiate external communication relates to the occurrence of certain triggering events that made sustainability suddenly obvious inside the organisation, as it evidences how this vague notion could work for the business.

Second, the study examines a B2B company in the context of antecedents for sustainability communication. With a few exceptions (e.g. Clarke Gibson-Sweet, 1999; Haddock-Fraser and Fraser, 2008), the prior studies have not distinguished B2B and B2C communication. Yet, we deem this distinction essential, since the two feature distinct characteristics. Haddock-Fraser and Fraser (2008) and Ozdora-Aksak and Atakan-Duman (2016) state that B2B comprises organisations which are subjected to less public attention and experience fewer expectations to present their sustainability engagements. This type of business organisation is not as close to the market as a business-to-consumer (B2C) company, in terms of proximity to end-consumers, and hence has low mass-media visibility. A closer examination of the B2C context has the potential to enrich theoretical perspectives addressing the question of why companies choose to communicate their sustainability practices. In the case analysed here, low public scrutiny and fewer anticipated benefits, correlated with a negative business connotation associated with sustainability, made communication unappealing. It was only when different internal and external factors triggered sensemaking processes inside the company that the communication became attractive.

Our research is subject to several limitations. Data collection was limited to interviews with representatives of middle management. A managerial perspective may result in a distorted picture of corporate actions, as managers may be incentivised to portray a more optimistic picture of the organisation, units or departments they lead. To overcome this challenge, the interviewees were stimulated to critically reflect on the connections between sustainability and their organisation, and we checked to ensure their views reflected their beliefs by asking follow-up questions. Retrospectively reflecting on the collected materials, it appears that the interviewees commented on issues to the best of their knowledge and did not refrain from criticising perceived deficiencies. Another limitation stems from the nature of action research. Our deep involvement with the case company, facilitated by regular project meetings, may have affected the objectivity and impartiality

of our interpretations. However, the topic of this research is not a sensitive one for the company, and we tried to keep our academic and project interests separate. The multiple authorship of this paper also ensured that our interpretations were discussed numerous times during the research process, which reduced the potential bias of those more engaged with the case company.

Reflecting on the significance of our findings for future research, we suggest that the sensemaking perspective, combined with an action research approach, might provide a fruitful avenue to examine how newly emerging notions or business values (such as sustainability) are implemented inside organisations. This may even prove useful in illuminating how some companies come to greenwashing: Is this intentional or are their management representatives failing to stimulate an organisation-wide sensemaking process that would be conducive to sustainability action? Moreover, when examining sensemaking processes, future research may consider the role of power as an important mediating element (Brown *et al.*, 2015).

Notes

1. Sustainability and corporate responsibility are often used interchangeably, despite major differences in the concepts' philosophical and intellectual roots (Carroll, 1999; McManus, 1996). While acknowledging the distinctions between the terms, we rely on the sustainability concept, due to its use in our empirical material.

2. To preserve the anonymity of the case company, some identifying details have been omitted.

3. While our academic team took an organisational stance towards communication, the other two teams approached the project from a more technical perspective. One of them was interested in data management and information systems related to sustainability, while the other explored sustainability indicators and the environmental impact of the product.

4. Bias in interviewee talk is an acknowledged methodological fact and should be suspected where respondents adopt an exclusively positive or negative stance on a particular matter (Rubin and Rubin, 2005). However, there was no portrayal of business practices in an exclusively favourable manner, as some interviewees expressed dissatisfaction with some company practices; for instance, the environmental performance of the manufacturing site was in general perceived as less satisfactory than that of the product.

5. Subsequent to our study, the policy sphere in the case company's home country and the EU has actively embraced the Agenda 2030 discourse, and the negative connotations associated with the concept of sustainability are likely in the process of fading, as it is also entering the mainstream of industrial and innovation policy.

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Annex 1

Code	Department	Date	Length of interview
H1	Environmental manager (1 person)	2.3.2016	85 mins
H2	Environmental manager (1 person)	10.3.2016	59 mins
H3	Environmental manager and procurement (3 persons)	10.3.2016	54 mins
H4	Deputy to the CEO (1 person)	26.5.2016	31 mins
H5	Sales and Design (2 persons)	13.5.2016	49 mins
H6	Investments and Process Development (1 person)	3.6.2016	44 mins
H7	HSE & Risk Management (2 persons)	9.6.2016	56 mins
H8	Human Resources & Administration (2 persons)	27.5.2016	73 mins
H9	Procurement (4 persons)	8.6.2016	42 mins
H10	Project Management, Design & Engineering (2 persons)	9.6.2016	85 mins
H11	ICT (2 persons)	15.6.2016	65 mins
H12	Supplier 1 (3 persons)	1.6.2016	64 mins
H13	Supplier 2 (3 persons)	27.4.2016	64 mins
H14	Supplier 3 (1 person)	7.6.2016	42 mins
H15	Customer 1 (3 persons)	27.5.2016	70 mins
H16	Customer 2 (1 person)	1.9.2016	59 mins

Table A1.
Details on interviews and interviewees(*)

Note(s): (*) two representatives of the case company were interviewed several times: the environmental manager (H1, H2, H3) and a procurement representative (H3, H9)

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