



# The 6Ts of Social Sustainability Communication

A comprehensive and easy-to-use framework for  
communication with organisational customers

Master's thesis in Supply Chain Management

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REPORT NO. E 2020:118

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Gothenburg, Sweden 2020

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Cover:

The illustration refers to the 6T framework created through this study

Gothenburg, Sweden 2020

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## SUMMARY

This study investigates how a large Swedish company within the hygiene and health industries can improve the way they communicate about social sustainability with their organisational customers. The company, which is called Essity, have a strong social sustainability profile and may have the potential to gain a competitive advantage if this is communicated more effectively in the market. Social sustainability is a concept which is characterised by vagueness and low quantifiability, leading to communication challenges. However, it is becoming increasingly evident that achievements in this field can give industrial companies a competitive advantage so Essity see value in improving their communication practices. This study utilizes action research methodology including semi-structured interviews and grounded theory to answer the research questions. From this, a novel framework called “The 6Ts for Social Sustainability Communication” is proposed. This is a comprehensive and easy-to-use framework which can be used by managers within Essity as well as other companies to guide them when laying out strategies for communicating about social sustainability with their organisational customers. The framework consists of six key principles: *tailored content, taking initiative, tangible examples, training, transparency, and truthfulness.*

Keywords: Social sustainability, communication, value proposition, procurement, business-to-business, supply chain & competitive advantage.

# PREFACE

This report presents the results of our research within communication of social sustainability of the Master's degree in Supply Chain Management at Chalmers University of Technology. The research was carried out in collaboration with Essity, and their sustainable sourcing department. However, due to the Covid-19 pandemic, the work was performed from distance.

We would first like to give a great thanks to our supervisor at Essity: Stefan Henricson who has been kind enough to guide us through the research and provide us with valuable insight. All of which improved the project. We would also like to thank the people internally at Essity who participated in the interviews, providing us with interesting data on how Essity manage social sustainability in their communication.

Secondly, a tremendous thanks to all of the people from external organisations who participated in the interviews. All of you provided us with significant data and we are grateful to each and everyone.

From the university, we would like to thank our supervisor Patricia van Loon, you mentored us throughout the processes and gave us important feedback in order to guide us in the right path. For this we are above all thankful.

I (Adam) would like to thank my colleague and dear friend Mathias for doing a tremendous work throughout the research, it has been a joy working with you.

I (Mathias) would like to thank you as well Adam, we have worked together many times during our time at Chalmers and it has always been a pleasure. You have become a dear friend of mine and I look forward to a bright future for both of us.

We have both enjoyed working with this research, the topic is of high interest for both of us and we hope to inspire more people to carry out research within social sustainability.

Adam Kjellberg & Mathias Magnerius

Gothenburg, December 2020

## ABBREVIATIONS

| Abbreviation | Explanation   |
|--------------|---|
| B2B          | Business-to-business                                |
| BU           | Business unit                                       |
| CG           | Consumer Goods                                      |
| EU           | European Union                                      |
| HMS          | Health and Medical Solutions                        |
| ILO          | International Labour Organisation                   |
| KPI          | Key performance indicator                           |
| LA           | Latin America                                       |
| NGO          | Non-governmental organisation                       |
| OECD         | Organisation for Economic Co-operations Development |
| PH           | Professional Hygiene                                |
| SIA          | Social impact assessment                            |
| SROI         | Social return on investment                         |
| TCO          | Total cost of ownership                             |
| UN           | United Nations                                      |



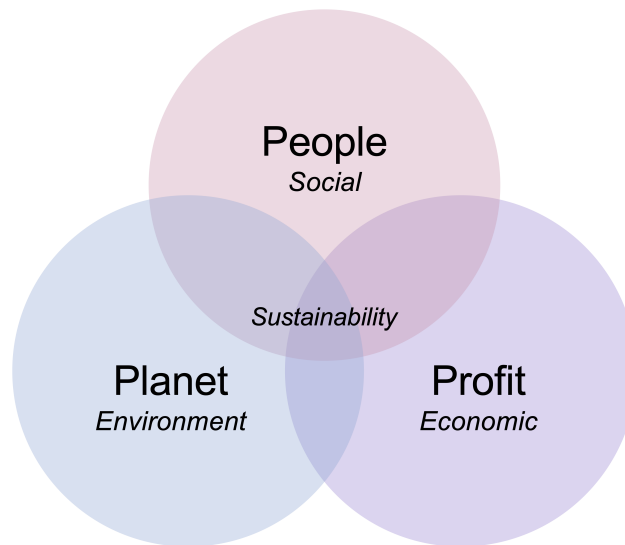
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# 1 INTRODUCTION

As many have written before, the World Commission on Environment and Development define sustainability as “meeting the needs of the present without compromising the ability of future generations to meet their own needs” (Brundtland, 1987). This is a broad definition of a rather abstract theme that can be interpreted in many ways (Portney, 2015). When it comes to businesses addressing the concept of sustainability, the triple bottom line approach, which can be seen in Figure 1 (created by the authors based on Elkington’s (2004) definition of the triple bottom line), is often applied (Elkington, 2004). Elkington (2004) describes the triple bottom line as a model including not only economic value but also environmental and social. They mean that all of the elements need to co-exist in order to increase a company’s sustainability performance. One cannot only focus in one of the areas, as they all need to be developed (Khokhar, Iqbal, Hou, Abbas & Fatima, 2020). Garbie (2016) states that this is a fairly new mindset of sustainability and that earlier conceptualisations often focused in one or two of the areas (mostly environment and economics) and did not consider that all the elements need to be fulfilled.



*Figure 1: The triple bottom line. Adapted from “Enter the triple bottom line, by Elkington, 2004, in Henriques & Richardson. (Eds), The Triple Bottom Line: Does it All Add Up? Assessing the Sustainability of Business and CSR”, Earthscan, 1-16.*

Among the three elements, social sustainability has received the least attention, as most companies and researchers focus essentially on the economic and environmental aspects (Golicic, Lenk & Hazen, 2020). The low attention has also generated less communication among companies about the social dimension than

the other two (Zimara, & Eidam, 2015). This is supported by von Geibler, Liedtke, Wallbaum & Schaller (2006) who state that “in contrast to environmental management accounting, current research in management accounting for social issues is relatively limited”. This phenomenon can be explained as a lack of knowledge from companies’ perspective about the benefits of practicing social sustainability (Ehrgott, Reimann, Kaufmann & Carter, 2010). The social dimension thus remains on a novel stage and needs to be further explored (Lindgreen, Antioco, Harness & Van der Sloot, 2008).

Even though social sustainability has received less attention than economic and environmental sustainability, the awareness of social sustainability and its importance is generally increasing (McDonagh & Prothero, 2014). Management have realised over the last decade that social sustainability can support financial performance (Rotondo, Corsi & Giovanelli, 2019). Even stakeholders such as customers and shareholders are paying more attention to it, which leads to higher pressure on companies (Berns, Townend, Khayat, Balagopal, Reeves, Hopkins & Kruschwitz, 2009). Goworek (2011) describes the increase in social sustainability recognition as a consequence of the escalated demand for ethically produced products.

When Taliento, Favino & Netti (2019) describe the modern company, they illustrate social sustainability as an important factor for being competitive on the market and attractive to stakeholders. Moreover, researchers believe that social sustainability entails a strong image and brand reputation for the company (Berns et al., 2009). Ehrgott et al. (2010) further describe how it can affect customer relationships, and Lindgreen et al. (2008) indicate that social sustainability can differentiate a company’s product and influence the customer’s purchase decision. The same perception is shared from the marketing perspective according to McDonagh & Prothero (2014), who explain the important role of social sustainability when creating value for the customers. Lindgreen et al. (2008) concur and portray how vital it is to make social sustainability performance understandable for the customer. Their key questions within marketing social sustainability are; “Which stakeholder should be targeted? When during the purchasing process should marketing communication occur? How should it be communicated?”. They mean that communication methods should be specific to each customer section and be influenced by the proximity of the purchase (Lindgreen et al., 2008). Leone (2019) argues that direct communication is, for example, more appropriate than customers having to dig out the information themselves.

Thus, the aim of communicating social sustainability is to affect the customer positively (Gench, 2017). If social sustainability performance is not communicated well externally, the company may face financial losses as they will not benefit from

their work around social sustainability (Gench, 2017). Therefore, the communication method chosen must not only be easy to understand but also credible, otherwise it may create a lack of trust from the customers perspective (Leone, 2019).

Despite the awareness, the previous low attention has created an uncertainty around social sustainability and the world now urges for an industrial framework in order to accurately measure the achievements within social sustainability (Khokhar et al., 2020). There exist very limited standardisations about how to report or communicate social sustainability, compared to the environmental and economic parts (Leone, 2018). Lindgreen et al. (2008) state that stakeholders sometimes create their personal opinions about social sustainability, which could lead to a massive confusion. Social sustainability therefore needs a clearer clarification and a distinct approach in measuring and communicating (Leone, 2019). Multiple attempts have been made by researchers to establish standardised performance measurements for social sustainability, but consensus has not been reached regarding what to measure, why or for whom to measure and how to measure these issues (Maas, 2008). According to Maas (2008), the various existing measurement methods differ across a set of characteristics, e.g. perspective (individual, company or society), approach (process, impact or monetisation), and purpose (screening, monitoring, reporting or evaluating). Examples of such measurements include social return on investment (SROI) and social impact assessment (SIA) (Nicholls, 2017).

## 1.1 Case description

This master's thesis will examine the business-to-business (B2B) communication regarding social sustainability of a Swedish health and hygiene solutions company called Essity, and investigate how it can be improved in order to enhance their competitiveness. The subject originated from several interactions together with S. Henricson (Manager for Sustainable Sourcing at Essity), who later became supervisor of the project from Essity's side. S. Henricson (Personal communication, April 2020) described in the beginning how customers can find the communication regarding social sustainability complicated and confusing. This as a result of the absence of profound standardisations for how to measure and communicate social sustainability, compared to environmental sustainability performances which companies are becoming more and more proficient at communicating and reporting in a trustworthy manner. He portrayed the social dimension as abstract and broad, which makes it more challenging for employees internally at Essity to present the subject externally to customers. Connecting Henricson's point of view to the identified opinions in the introduction, Golobic et al. (2020) concur that the social dimension of sustainability has received less attention, than environmental aspects. Additionally, Leone (2019) writes that there is an urge for a clearer clarification of

social sustainability and a distinct approach for communicating social sustainability, in order to mitigate the confusion and uncertainty. S. Henricson, shared this standpoint and this is the reason why Essity engaged for support in trying to determine a best practice in how to communicate social sustainability in an ideal way (Personal communication, April 2020).

Essity are divided into 4 different business units (BUs), Professional hygiene (PH), Health and Medical Solutions (HMS), Consumer goods (CG) and Latin America (LA). In this master's thesis, only the first three will be investigated (PH, HMS and CG). However, in order to give adequate recommendations, the result, analysis, discussion and conclusion will not be for each BU, but instead for the sector their customers, which Essity are working towards, are engaged in. The result will therefore be divided into either public or private, as different rules and legislations apply within the different sectors (van Weele, 2018). This will lead to a more comprehensible and relevant recommendation to the stakeholders within Essity.

## **1.2 Aim**

This study aims at enhancing the communication performance regarding social sustainability within the B2B segment for Essity in order to improve their competitiveness. Increasing competitiveness through social sustainability is supported by, for example, Taliento et al. (2019). However, as S. Henricson (Personal communication, April 2020) described, communication regarding social sustainability is complex and confusing, and there is a limitation in profound standardisation for how to measure and communicate it. Therefore, to accomplish the aim, the study focused on creating a framework for communicating social sustainability towards organisational customers for Essity. This framework should work as a gap-closer between the increasing awareness of social sustainability across the world described by McDonagh & Prothero (2014), the question of how to make social sustainability understandable for customer which Lindgreen et al. (2008) explain, and the lack of clarification and distinct approach in how to communicate it illustrated by Leone (2019).

In order to achieve a recommendation on how Essity should communicate their social sustainability performance, Essity's current social sustainability communication method was investigated. This was done in parallel with an attempt to identify existing or potential customer requirements, both within the public and private sector, together with an explanation of how the customers preferred to receive communication about social sustainability. Lastly, all of these parameters were analysed to create a proposal on how Essity should communicate their sustainability achievements externally to organisational customers.

### 1.3 Delimitations

Firstly, the study focused on the social dimension of sustainability because of the lack of knowledge among researchers and companies about the concept (Golicic, 2020). This indicated a need for further research. Secondly, the study looked at B2B marketing and excluded the business-to-consumer dimension, which was a decision made based on Essity's needs as expressed by S. Henricson (Personal communication, April 2020). In addition, consumer markets differ from business markets in fundamental ways (this is discussed in further detail in the theoretical framework). The study does however assess both private and public customers within the B2B segment. Thirdly, the scope of customers analysed was limited geographically to Sweden. This decision was made based on S. Henricson's judgement that there would be a sufficiently large sample of relevant companies to interview within this area. All interviewees were from Swedish organisations except one, which was a Sales Manager within Essity who worked closely with customers in the Norwegian public sector.

### 1.4 Research questions

The following research question was the main focus of this study:

**RQ1:** How should Essity communicate their social sustainability performance towards organisational customers in order to increase competitiveness?

In order to answer the main question, the following three sub-questions were also posed:

**RQ1a:** How do Essity currently communicate social sustainability towards organisational customers and what are their challenges?

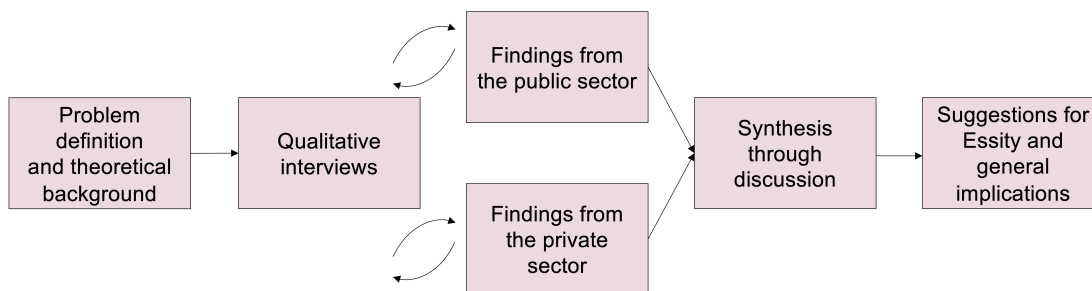
**RQ1b:** What are organisational customers' perceptions about social sustainability as a requirement within procurement?

**RQ1c:** How do organisational customers prefer to receive communication about social sustainability?

### 1.5 Project outline

The purpose of this project was to use existing theory and data from qualitative interviews in order to answer the research questions and deliver a recommendation to Essity regarding how they should communicate their social sustainability performance towards organisational customers to increase competitiveness. The first step of the project was to set up a theoretical background and to define the problem at hand

(see Section 1-2). Then, qualitative interviews were conducted to collect data, and while doing these key findings were identified to create grounded theory (see Section 3-5). Note that findings from the public sector and the private sector were initially separated. Then all the findings and the theoretical framework were synthesised through a discussion. And finally, this was used to answer the research questions and formulate suggestions for Essity as well as general implications for industry and academia. Figure 2 below illustrates this process.



*Figure 2: A conceptual framework for the outline of this project.*

The outline of the report synchronises quite well with the project outline and goes as follows. The reader has already been given a context of the issue of communicating social value as a competitive advantage, and of the aim of this study. Next will be the theoretical framework where related topics to the subject will be introduced. The theoretical framework is followed by a description of the study's methodology, which motivates the choice of methods and explains the interview process as well as the method for analysing the collected data. Then the findings from the public sector will be presented followed by the findings for the private sector. After the findings, a profound discussion will take place to combine the most essential issues from the findings together with the theoretical framework. Last, there will be a conclusion, which first aims at answering the sub-research questions, and then a directed recommendation for Essity, connecting to the main research question. Managerial/academic implications, limitations and future research will also be part of this section. References and appendices are presented at the end of the report.

## 2 THEORETICAL FRAMEWORK

A theoretical framework consisting of four topics is presented in this section. The topics are; social sustainability, procurement processes, customer communication, and methodologies for measuring social sustainability. Section 2.1 ‘Social sustainability’ addresses the issue of defining the concept of social sustainability. Defining social sustainability is challenging for multiple reasons, e.g. because new social issues arise frequently (Sudusinghe & Seuring, 2020). Section 2.2 ‘Procurement process’ gives a general discussion about industrial purchasing, and then focuses on the influence of social sustainability in supplier selection and public procurement. Section 2.3 ‘Customer communication’ focuses on the importance of communication in customer relationships, and especially narrows down on the issues of communicating value propositions and having validity when communicating about social sustainability. Section 2.4 ‘Methodologies for measuring social sustainability’ gives a current state overview of the research around ways to quantify and measure social sustainability.

### 2.1 Social sustainability

Many researchers have tried to define the concept of social sustainability, and the field faces obstacles such as vagueness and debates over which values to prioritise (Missimer, Rob ert & Broman, 2017). Sudusinghe & Seuring (2020) argue that it is challenging to understand the social dimension within sustainability as new social issues arise frequently. Colantonio, Dixon, Ganser, Carpenter & Ngombe (2009) even state:

*“The concept of social sustainability has been under-theorised or often oversimplified in existing theoretical constructs [...]. Furthermore, no consensus seems to exist on what criteria and perspectives should be adopted in defining social sustainability.*

*Each author or policy maker derives their own definition according to discipline-specific criteria or study perspective, making a generalised definition difficult to achieve.”*

However, a vague and plural definition could possibly be appropriate and desirable compared to a singular definition, due to the complexity of the social dimension, as it would be harder to create a general definition (Missimer et al., 2017). Missimer et al. (2017) argue that the definition of social sustainability differs from different contexts and that the common definition only needs to be general enough. They explain how an attempt to describe social sustainability will still contribute to some learning about the subject. This vision is further described by Lehtonen (2004):

*“Different geographical and temporal scales as well as situational contexts require their own frameworks, which do not necessarily provide a coherent picture, but a mosaic of partly contradicting views of reality.”*

Some interpret the dimension of social sustainability as health and safety, labor rights, equality and welfare for a company’s employees (Sudusinghe & Seuring, 2020). Others describe it as human rights, working conditions, forced or child labor and social commitment such as investing in education for local communities. It could even be illustrated as product responsibility associated with social wellbeing (Golicic et al., 2020). Lindgreen et al. (2008) have attempted to summarise it as meeting customer requirements without harming society or the wellbeing of a company’s personnel, but they also write that these elements are intangible and not so comprehensible. All of the different descriptions of social sustainability are gathered in Figure 3. Missimer et al. (2017) further explain how different elements within social sustainability can more easily be understood and enrolled if they are trusted.



*Figure 3: Different components of social sustainability described in the literature.*

There are, as explained, some concerns when it comes to social sustainability, due to its complexity (Garbie, 2016). This leads to the fact that social sustainability is not often managed well within a company with the priority it requires (Rotondo et al., 2019). The complexity leads to problems within the dimensions of social sustainability which are illustrated in Figure 3 being ill-structured (Garbie, 2016). Moreover, Golicic et al. (2020) mean that the lack of definition within the subject forces an inconsistency in regulations, which makes it hard to determine the

performance both internally but especially externally. Therefore, not only will it be hard to report social sustainability achievements but also to address social issues within the supply chain, whether it is internally or from a direct or sub-supplier. So, when companies that do not have sustainability as a main focus area try to engage in sustainability, they merely do it by administering their social issues through their legal department (Rotondo et al., 2019). Rotondo et al. (2019) explain this phenomenon as a knowledge gap between the relationship of social sustainability and financial performance. Sudusinghe & Seuring. (2020) give an example of this when explaining that social issues could lead to reputation devastation if administered the wrong way, which could ultimately lead to major financial losses. Rotondo et al. (2019) imply that social sustainability should instead be treated proactively which will lead to positive value for all the stakeholders. Khokhar et al. (2020) take it further and specify that it will lead to a great well-being for the company's employees and a leading role among competitors.

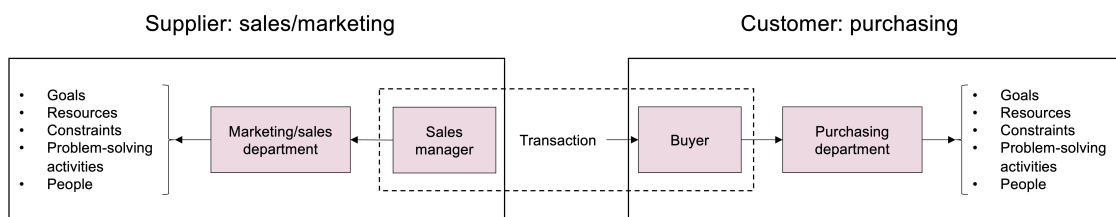
The value social sustainability promotes comes in numerous forms, and Garbie (2016) demonstrates that value creation should be the topic to discuss around social sustainability. Rotondo et al. (2019) identify some of them as long term financial improvement, increased resilience against external shocks, enhancement of working conditions, employee loyalty and general success as a result from the competitiveness it leads to. Khokhar et al. (2020) fully agree, and state that social sustainability will lead to improved company image and reputation. However, the social sustainability success is not automatic (Rotondo et al., 2019), which Garbie (2016) describes as the important work of marketing and communication it requires in order to fully take advantage of the proactive management.

## **2.2 Procurement processes**

van Weele (2018) noticed key differences between industrial and consumer markets in relation to purchasing. Organisational buying behavior differs from consumer buying behavior in multiple aspects, e.g. buying objective, buying motive and decision-making. The buying objective in industrial markets is to enable production, while it is to satisfy personal needs in consumer markets, and the buying motive is mainly rational in industrial markets and more emotional in consumer markets. Decision-making involves many persons and much discussion in industrial markets while in consumer markets this is often impulsive without consulting others. The decision-making is more complex in industrial markets and therefore the price-elasticity is often lower. Another important characteristic of B2B markets is the buyer power which is strong since there are oftentimes only a few customers (buyers) available for a supplier to sell to. In addition, suppliers often sell on derived demand since they are seldom direct suppliers to the end-user and thus developments in B2B markets are often related to changes in the end-user markets

(van Weele, 2018). The idea that industrial and consumer markets are fundamentally different was established decades ago (Cassel, Grove, Hankins, Leopold & Lovell, 1954). It was challenged by Fern and Brown (1984), stating that there no empirical support existed for the idea and that it hindered development of effective marketing strategies since it was uncertain if any fundamental differences were present at all. The debate has however not resulted in much concrete progress other than some consensus around the idea that maybe the distinction between consumer and industrial marketing should not be used uncritically since other factors play a part as well (Cova & Salle, 2008).

B2B markets often constitute complex industrial networks (van Weele, 2018). Industrial marketing strategies are focused on extending, investing in, and continuously maintaining these networks and this requires active relationship management (van Weele, 2018). Understanding the customer’s purchasing process is highly beneficial for business market managers since it allows them to create marketing strategies, sales presentations, and promotional efforts to inform and influence purchasing decisions (Anderson, Narus & Narayandas, 2009). Customers define their own requirements, but at the same time suppliers tend to know more details about their (the suppliers’) offerings (e.g. technological properties) and can therefore address needs that the customers do not anticipate through proactive business market management (Anderson et al., 2009). This reflects how customers’ “need uncertainty” can be exploited and turned into an advantage for suppliers (Anderson et al., 2009). Figure 4 illustrates how both parties in an industrial transaction are accountable for their respective organisations, which both have goals, resources, constraints, problem-solving activities, and people to consider (van Weele, 2018).



*Figure 4: Purchasing management requires management of supplier relationships within organizational networks. Reprinted from Purchasing and supply chain management, by van Weele, 2018, Cengage.*

### **2.2.1 Supplier selection processes and the influence of social sustainability**

Purchasing managers generally differentiate between functional and technical specifications, where a functional specification describes the functionality the product needs to provide for the user, while a technical specification describes the technical properties and characteristics of the product, and the activities the supplier should perform, according to van Weele (2018). The price offered by a supplier to a prospective buyer is an important aspect of the suppliers' bids but purchasing departments tend to take other factors into account as well, such as technical, logistic, quality, financial and legal aspects. Such thorough evaluations of potential suppliers reflect a total cost of ownership (TCO) perspective and strive to assess the total cost throughout the product life cycle (van Weele, 2018). Suppliers' social sustainability performance is increasingly considered by buying organisations since their 'output sustainability', which is becoming a more prominent source to competitiveness, directly depends on the sustainability of their whole supply chain (Bai, Kusi-Sarpong, Badri Ahmadi, & Sarkis, 2019). Davis-Sramek, Robinson, Darby, & Thomas (2020) found that while both environmental and social sustainability played differential roles in long-term and short-term selection of carriers (i.e. suppliers of transportation services), environmental sustainability was a more prominent factor for long-term carrier selection and social sustainability criteria had more influence on short-term selection decisions. Although further research is needed to explain the reason behind these findings, the time horizon of a relationship seems to be a 'relevant boundary condition' (Davis-Sramek et al., 2020).

### **2.2.2 Social sustainability in public procurement**

van Weele (2018) highlighted some central characteristics of public procurement within the European Union (EU). Public procurement policy is characterised by legality and public accountability. Four major principles underlie the EU's procurement directives and these are: non-discrimination (any supplier within the EU should have access to the market of government contracts), equality (every competing supplier should be treated similarly and be provided with the same information at the same time), transparency (the institution communicates what procedure for procurement will be used, what requirements will be stated and how the contract will be awarded) and proportionality (the requirements need to be reasonable, meaning that they should be in balance with the scope, features and volume of the contract). Public authorities may be sued for not being compliant with the EU public procurement directives and therefore the legitimacy of procurement decisions often overrides their efficacy. Thus, contracting authorities are more procedure-driven than result- or performance-driven. They are not subjected to the rules of free markets since they are funded by tax income rather than revenue from customers and therefore commercial incentives have much less

influence on them. Public procurement is still underdeveloped organisationally and theoretically in many countries. It is complex, inflexible, does not stimulate supply chain collaboration and innovation, and there is extensive administration related to requirements (van Weele, 2018). From an international perspective on the construction industry there is a varying prevalence of requirements regarding social sustainability in public procurement (Montalbán-Domingo, Garcia-Segura, Sanz, & Pellicer, 2018). Social indicators are included most in countries such as the United States of America (US), United Kingdom, and Australia but the lack of objective methods to measure social sustainability is a fact in every country (Montalbán-Domingo et al., 2018).

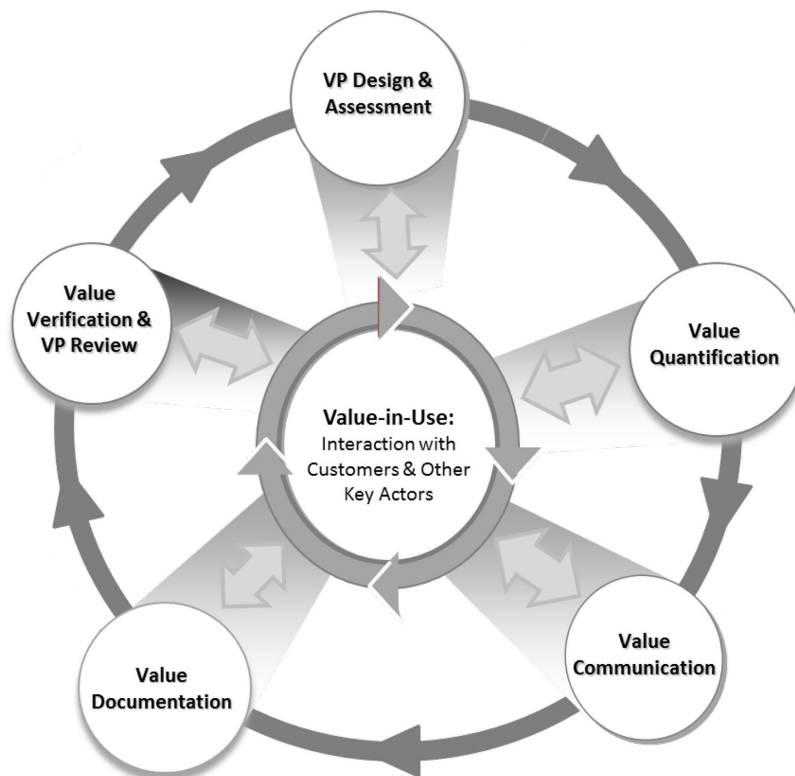
## **2.3 Customer communication**

When communicating with customers it is essential to know what the company wants to express in their message, otherwise the message will not be concrete and therefore harder to understand from the customers' perspective (Connors, Anderson-MacDonald & Thomson, 2017). In order to do so, Payne, Frow, Steinhoff, & Eggert (2020) state that the company needs to know what the customers' values are and how these values can be communicated in a trustworthy way. So, communicating the company's message with the right approach could help build trust between them and the customer (Parkhe, 1998). It is also important to understand that the communication needs to be adjusted to different channels, Gundling (1999) gives an example that a company must be cautious when adopting new digital communication technologies. He further explains how digital presentations and meetings, compared to face-to-face, have a greater need for context building, such as sending background material beforehand or stating communication agreements. Therefore, the choice of channel and the mediational choice within that channel including the context, plays a crucial role for how the communication is received by the customers (Sidhu & Volberda, 2011).

### **2.3.1 Value communication in customer value proposition**

Customer value propositions (CVPs) are considered the most important strategic tool for suppliers to articulate the value they create for and with their customers and other stakeholders (Payne, Frow & Eggert, 2017). A distinction was made by two McKinsey consultants in 1988 between the 'traditional product-oriented system' and the 'value delivery system', where the former begins with creating the product or service to then build arguments for purchase around that, and the latter on the other hand starts by defining the intended value and instead builds the product or service upon that (Payne et al., 2020). Payne et al. (2020) built on this view and proposed a novel cyclic five-phase process framework for development of value propositions, see Figure 5. 'Value communication' is a core component of this framework, but the authors also emphasise the importance of communicating throughout the whole cycle. They

argue that value communication was viewed as important in the original theoretical formulation of the value proposition, but that it appears to have been neglected in most academic literature over time (Payne et al., 2020).



*Figure 5: The VP implementation cycle. Adapted from “Toward a comprehensive framework of value proposition development: From strategy to implementation”, by Payne et al., 2020, Industrial Marketing Management, 87, 244-255.*

Stressing that communication does not only entail telling the customer about an experience, and that the important part of value communication is to get the customer to believe that the experience really will be provided, Payne et al. (2020) state that ‘strong signals’ should be sent to help customers fully understand the value proposition. Value quantification precedes value communication in the cycle, highlighting the importance of having quantifiable measurements to include in the communication (Payne et al., 2020). Vesal, Siahtiri, & O’Cass (2020) suggest that managers of manufacturing firms can increase brand strength by signalling customers about their efforts and successes with regards to (environmental) sustainability. This can be done through; “environmental sustainability performance reports, pro-environment campaigns, B2B advertising, the salesforce, and product labels with messages regarding commitment to environmental sustainability” (Vesal et al., 2020). They also add that signals become more apparent to business

customers through close relationships (Vesal et al., 2020).

### **2.3.2 Validity in communicating social sustainability**

Zakaria & Mustafa (2014) state that the receiver's interpretation of the communication is affected substantially by the sender's credibility. This aligns with Belonax Jr, Newell & Plank (2007) description of how the communicator's perceived credibility is influenced by their trustworthiness and expertise, with expertise explained as knowledge and competence relevant to the information exchanged between the buyer and seller. Zakaria & Mustafa (2014) additionally express that the degree of credibility and expertise perceived by the receiver or buyer/consumer towards the communicator, will impact their attitude and likability about the advertised brand.

When communicating social sustainability, there could often be a scepticism from stakeholders' perspective regarding the credibility of the information (Arvidsson, 2010). Some stakeholders even believe that the initiative of communicating social sustainability could be seen as window dressing, meaning that the company distracts stakeholders from larger problems or negative news with positive aspects of their achievements (Connors et al., 2017). Connors et al. (2017) further explain that stakeholders who are being sceptical generally pay less attention to the information given as they may see the act as window dressing. A reason for losing validity, according to Arvidsson (2010), could be if a company communicates very or even too high social sustainability performances. She indicates that companies showing "good enough" achievements are more credible, as they seemingly would not lie about that. So, communicating social sustainability must be done trustfully in order to get stakeholders' full attention (Hu, Dou & Wang, 2019).

To overcome the validation problem, companies need to make it easier for stakeholders to understand and compare different companies' social sustainability achievements (Arvidsson, 2010). Taylor, Vithayathil & Yim (2018) state that it is the lack of clarity within companies' communication about social sustainability which lowers its impetus. Therefore, the message needs to be concrete according to Connors et al. (2017), who explain that concrete messages that are understandable for the customers can not only mitigate the negative aspects but also increase customers' impressions of the company. In order to make it more concrete, Arvidsson (2010) describes that standards and objective evaluations need to be established. This will lead to customers being able to recognise the company's achievements and compare them to those of other organisations within the subject (Arvidsson, 2010). Taylor et al. (2018) also recommend that the social sustainability performance should be connected to the company's overall strategy, making it easier to understand internally in order for the employees to communicate

the performance externally.

Moreover, when communicating and marketing social sustainability, a company should be aware of the increase in public exposure. Scrutiny will rise, making it harder for companies to disguise bad news (Hu et al., 2019). Hu et al. (2019) indicate that a company approaching the subject in a transparent way, shows that they have nothing to hide, which could strengthen their credibility in the long run.

If companies tell the truth, they will often be seen as reliable which will lead to them overcoming the aspect of window dressing and instead reap the benefits of social sustainability achievements (Connors et al., 2017). Hu et al. (2019) take it even further and explain that a company who are marketing social sustainability are less likely to commit to problems which can lead to scandals within the area, benefiting the company in the long-term.

## **2.4 Methodologies for measuring social sustainability**

Objective methods to measure social sustainability are lacking globally (Montalbán-Domingo et al., 2018). Developing key performance indicators (KPIs) for social sustainability is complicated e.g. due to differences between industries, urging for development of sector-specific criteria (von Geibler et al., 2006). Lorentz & Kay (2010) suggest that organisations develop their own indicators for ‘social bookkeeping’. The procedures in traditional accounting are regulated by legislation and standards that are externally determined while sustainability accounting is governed internally in companies, potentially leading to bad information quality and arbitrary reporting (von Geibler et al., 2006). However, Papoutsi & Sohdi (2020) concluded that individual companies’ disclosures in their sustainability reports do in fact reflect their actual sustainability performance.

Stakeholder involvement can help pinpoint relevant areas of assessment (von Geibler et al., 2006). It can lead to a better understanding of needs and expectations, improvement of corporate reputation and trust through accountability, better, well founded decision-making, and findings about organisational impact and development of KPIs (von Geibler et al., 2006). Stakeholder involvement is an increasingly popular method to deal with complex research areas (such as social sustainability) which incorporates non-academic actors’ views and knowledge in research (Mielke, Vermassen, Ellenbeck, Fernandez Milan, & Jaeger, 2016). Welp, De La Vega-Leinert, Stoll-Klugeemann, & Jaeger (2006) describe stakeholder involvement in science as the “structured communication processes linking scientists with societal actors such as representatives of companies, non-governmental organisations (NGOs), governments and the wider public”, called “science-based stakeholder dialogues”.

### 2.4.1 Social impact assessment and social return on investment

A number of methods which try to measure social sustainability have been established over the years (Maas, 2008), but no consensus has been reached. An organisation called Social Value International (SVI) was founded in 2015 based upon the principles of “social impact assessment” (SIA) and “social return on investment” (SROI) (Nicholls, 2017). This represents, according to Nicholls (2017), a convergence around basic principles for determining social (and environmental) outcomes and an opportunity to influence public policy. It is however unclear how this has been received by the wider research community.

SIA is a concept with the purpose of analysing, monitoring and managing the social consequences of development (Maas, 2008). SIA should be understood as a field of research and practice, or a paradigm consisting of knowledge, techniques, and values which together serve as a methodology to assess social impact (Vanclay, 2003). According to Esteves, Franks & Vanclay (2011), there are some ‘social performance standards’ such as intergovernmental initiatives (e.g. the United Nation’s (UN) Global Compact, numerous International Labour Organization’s (ILO) conventions and declarations, Organisation for Economic Co-operations Development’s (OECD) Guidelines on Multinational Enterprises and UN principles for Responsible Investment), multi-stakeholder (business actors and civil society) initiatives such as the International Organization for Standardization’s (ISO)-standards, and some industry-specific and company-specific codes, which are in line with the SIA values.

SROI is another concept, established in 1996, which is widely used to estimate the impact investments have on public benefit (Bosco, Schneider & Broome, 2019). It has similarities with financial accounting in its approach, mainly that both build upon principles with the purpose of providing “good enough information for those receiving the social returns to make decisions” and to develop standardisation over time (Nicholls, 2017). In Nicholls’s (2017) view, SROI spans beyond financial figures and should be perceived as a story about change that includes case studies accompanied with qualitative, quantitative and financial data, on which decisions should be based. Moreover, ‘relevant stakeholders’ need to be included in the development of performance indicators since it is their needs that the SROI concept strives to support fulfilment of (Nicholls, 2017). The vision of Social Value International (SVI) is, according to Nicholls (2017), as follows:

*“A world where decision making, ways of working and resource allocation are based on the principles of accounting for value leading to increased equality and well-being and reduced environmental degradation.”*

The organisation’s work builds upon seven principles; (1) involve stakeholders; (2) understand change; (3) do not over claim; (4) only include what is material; (5) value what matters; (6) be transparent; (7) verify the result. The reason for using

principles to guide the development of social impact measurement practices is that financial accounting standards were originally born that way (Nicholls, 2017).

#### **2.4.2 Quantitative methodologies for measuring social sustainability**

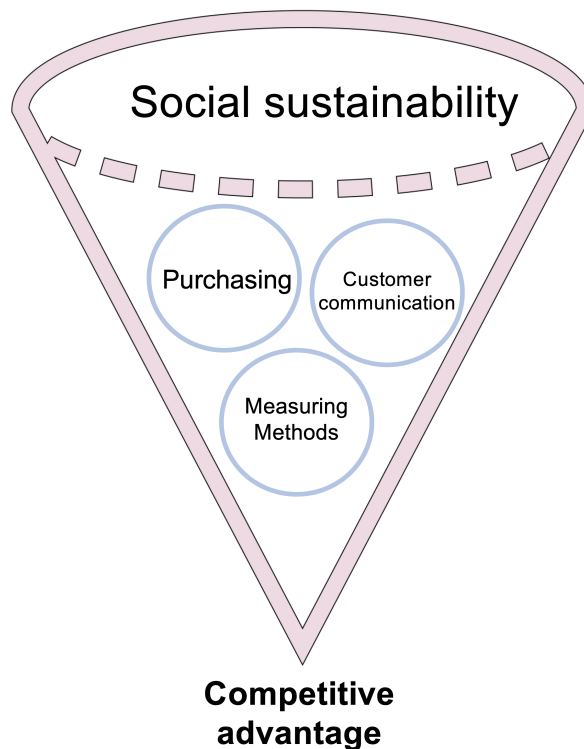
According to Lee & Jung (2019), quantitatively measurable indicators for social sustainability would facilitate socially sustainable decision-making. Many attempts have been made to quantify social impact but quantitative social indicators and methods for social impact assessment are not as well-developed as their environmental counterparts (Messman, Zender, Thorenz & Tuma, 2020). A drawback with SROI for example is that it builds upon quantification of variables that are not directly measurable, such as an organisation's reputation, the confidence of staff or the autonomy of frail older people and that it relies heavily on transparency of the estimates used and the arguments these are motivated with (Bosco et al., 2019). Some practice standards have been developed for SROI, but the concept still needs to be 'carefully contextualised' and its results need to be derived from evidence and argument, with rigor (Bosco et al., 2019). Messman et al. (2020) conclude that the only social impact indicator that is used consistently in research is 'number of jobs created', but that also has its limitations as a measurement since the total social impact resulting from a number of new jobs is not necessarily the same in different settings (Messman et al., 2020).

Khosravi & Izbirak (2019) proposed a stochastic model based on exponential indicators to assess the social sustainability of a hospital in Tehran, Iran. The model used factors indicating 'capacity' and 'challenges' in the system and then gave outputs in numeric values which represented the probability that the system would be socially sustainable (sustainability is defined by Khosravi & Izbirak (2019) as system capacity being larger than the burden of challenges over time). The model included the perspectives of multiple stakeholders (stakeholder involvement) and allowed areas of priority identified by all stakeholders to be focused (Khosravi & Izbirak, 2019). Digging deeper into the workings of quantitative methodologies for measuring social sustainability goes beyond the scope of this study, especially since they are still at an experimental stage and have not yet been proven to be useful in practice.

### **2.5 Application of the theoretical framework**

In order to provide profound answers to the research questions, a deepened knowledge had to be established. This was achieved through the theoretical framework, which described the most important topics within the study. Social sustainability is the overall subject and was presented in the beginning of the theoretical framework. As Rotondo et al. (2019) described, if social sustainability is handled well, a company can increase its competitiveness through numerous forms.

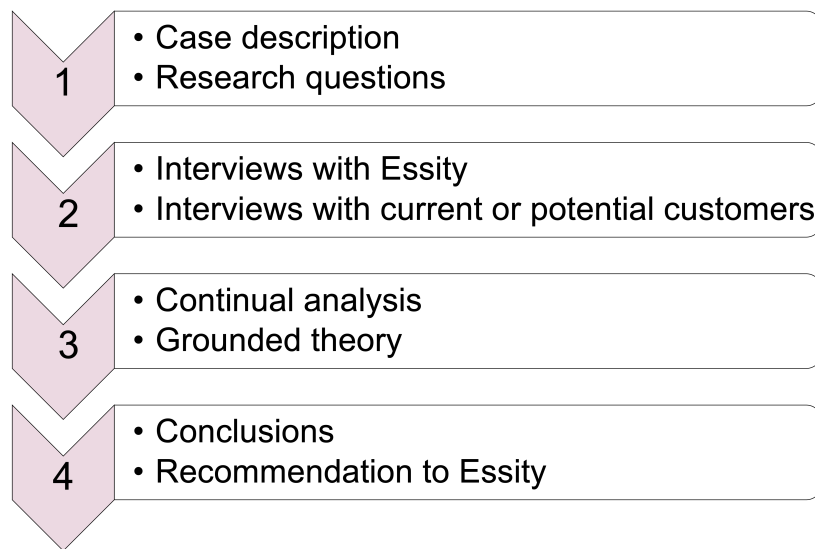
Khokhar et al. (2020) mentioned that it can increase both company image and its reputation. The context where social sustainability is managed in this report is within procurement processes, which is the second topic. Both private and public procurement processes are explained there, as the two will be taken into the discussion later in the report. In order to take advantage of the proactive management, customer communication is of essence (Garbie, 2016). That is why communication is brought up in Section 2.3, increasing the knowledge of how social sustainability could be communicated according to the literature. Last within the theoretical framework is a description of some of the existing methodologies for measuring social sustainability. However, no consensus has been made among these. The connection between the topics is illustrated in Figure 6. All of the topics will support the rest of the collected data, and end in comprehensive answers to the research questions. Along with the theoretical framework and the report, a mindset similar to Missimer et al's. (2017) have been adopted as all attempts to discuss social sustainability will contribute to learnings about the subject.



*Figure 6: The connection between the different topics and the research questions.*

### 3 METHODOLOGY

The study was conducted with a qualitative method based on action research (sometimes called practice-based research), which is a form of on-the-job research (McNiff, 2013). The function of action-based research is to work practically with an issue and at the same time analyse it through critical self-reflection (McNiff, 2013). In this study the action research was divided into four stages with two activities in each stage; case description and research questions, interviews with sales professionals at Essity and interviews with organisations that were current or potential customers to Essity, continual analysis and grounded theory, and finally conclusions and recommendation to Essity. In addition to this, ethical aspects of the study were assessed. The research design is summarised in a process model in Figure 7 below.



*Figure 7: The action research applied to this study.*

Several unstructured interviews with S. Henricson laid the foundation for the research by defining its issue and purpose. From these interviews, the problem at hand could be understood in its right context, and relevant research questions could then be posed. A draft of the theoretical framework was also created to support the relevance of the research questions. Then, data was mainly collected through semi-structured interviews and analysed through grounded theory, which finally led to answers to the research questions, i.e. conclusions. The concepts of semi-structured interviews and grounded theory are elaborated in more detail in Sections 3.2, 3.3, and 3.4.

### **3.1 Motivation of the choice of methodology**

The choice of method should be tailored to the study at hand (Silverman, 2013), or even to each research question (Larsson, 2011). Action research offered a pragmatic approach to the problem at hand since the researchers had an intern-like role at Essity, and thus they conducted the study while working on a ‘real’ issue at the company (McNiff, 2013). As for the different parts of the study, opting for data of descriptive nature seemed more realistic compared to strictly quantitative data, since the field of social sustainability is still quite early in its development. And a qualitative method is well-suited when looking for descriptive data to understand the reality of an issue (Taylor, Bogdan, & DeVault, 2016). The combination of collecting data with semi-structured interviews and analysing the data with grounded theory allowed for constant challenging of preconceptions and hypotheses since the theoretical framework was built continually along the data collection process. This was beneficial due to the difficulty in foreseeing the outcome of the research questions of this study, and thus the need to keep an open mind during the analytic process. To succeed with a qualitative study, the research questions need to be of high quality, characterised by clarity, and they should connect to the theoretical framework which the study is based on in order to guide the researcher throughout the study (Bryman & Bell, 2011). This was taken into account when designing the research questions for this study to not get side-tracked. Lastly, to motivate the unstructured interview with S. Henricson, an advantage with unstructured interviews is that they allow the interviewee to associate freely and provide the information they see fit from their perspective based on one or a few open-ended questions (Walle, 2014). This was appropriate in the beginning of the study when the researchers’ knowledge in the particular context of this study was limited.

### **3.2 Semi-structured interviews**

Data was gathered from six semi-structured qualitative interviews with sales professionals from the business units CG, PH, and HMS within Essity, as well as a total of 18 interviews with 13 different existing or potential customers to Essity. Furthermore, the sales professionals and the customers were divided by market sector (public or private) since part of the aim was to formulate one recommendation for each of those. Essity’s current way of communicating their social sustainability performance towards their customers was mapped, uniquely for each sector, through the interviews with professionals within Essity’s sales organisations. The professionals’ thoughts about customer requirements for social sustainability were also collected to use as a point of comparison with the findings from the customer interviews. The purpose of the customer interviews was to collect information about customer requirements for social sustainability, as well as customer preferences for communication of social sustainability performance. Customers in the public sector were distinguished from customers in the private

sector.

### 3.2.1 Interview preparation

Two different interview guides were used. One interview guide was created for interviews with representatives from Essity, called “Type 1”, and another one was created for interviews with representatives from customer organisations, called “Type 2”. A framework for interview preparation in qualitative business research proposed by Walle (2014), was followed when creating the interview guides (the complete guides are presented in Appendix A). The general framework from Walle (2014) consists of four activities, or issues, that are treated in the following chronological order; ‘establish goals’, ‘research or background’, ‘prepare questions’, and ‘strategic order’. See Table 1 below.

*Table 1: Preparing for an interview. Reprinted from Qualitative Research in Business: A Practical Overview, by Walle, 2014, Cambridge Scholars Publisher.*

| Issue                         | Analysis  |
|-------------------------------|---|
| <i>Establish goals</i>        | What is the purpose of the research? What kind of information is needed and why?  |
| <i>Research or background</i> | Conduct secondary research to ensure that the interviewers have the knowledge to ask the right questions and spontaneously follow-up.                       |
| <i>Prepare questions</i>      | Focus upon both the substantive information sought and the format to be used (such as structured or open-ended questions).                                  |
| <i>Strategic order</i>        | Ask the most important questions as early as possible. Create a flow so questions build upon each other in synergistic ways. Keep sensitive questions last. |

Firstly, the purpose of the research and the type of information needed were laid out, as well as why they were needed. The content in this part differed between the Type 1 and 2 interviews. Type 1 focused on getting information about how Essity currently communicates about social sustainability, about customer demands from the perspectives of sales professionals within Essity and to gather leads to customers which would be relevant to interview or even gather direct contact information to customers. Type 2 focused on getting first-hand information about customer requirements regarding social sustainability, about preferences regarding communication methods, and to learn if the interviewees knew about any other suppliers that communicated social sustainability in an excellent way, which could then build onto the overall analysis of Essity’s practices. Secondly, secondary research was conducted to ensure that sufficient background knowledge was attained to ask adequate and productive questions and also to have the ability to

spontaneously follow-up. This secondary research basically amounted in creating a draft for the theoretical framework, to familiarise with the area. Thirdly, the interview questions were formulated with both the substantive information sought and the format to be used in mind. Before initiating the interview phase, the questions were sent to the project supervisor at Chalmers University of Technology P. van Loon as well as S. Henricson at Essity for feedback, whereupon some of the interview questions were altered and improved. Fourthly and lastly, the formulated interview questions were put in a strategic order, putting the most important questions early and potentially sensitive questions last, while striving to create a flow so the questions built upon each other synergistically (Walle, 2014). The interview guides were structured such that some formalities were briefly discussed in the beginning, followed by questions addressing the core concepts of the study, and the questions that were deemed as having the highest potential to be sensitive to the interviewee were put last. A summary of the actions taken when preparing the guides for the Type 1 and 2 interviews is presented in Table 2 below.

Table 2: *Preparing for an interview (Walle, 2014), applied.*

| Issue                         | Interview Type 1   | Interview Type 2   |
|-------------------------------|--|--|
| <i>Establish goals</i>        | Get information about customer demands based on the experience of sales professionals within Essity. Explain how Essity currently communicates social sustainability. Learn about which customers could be interesting interviewees. | Get first-hand information about customer requirements for social sustainability. Learn about customer preferences regarding communication of social sustainability and how it is currently being communicated by suppliers. |
| <i>Research or background</i> | Created a theoretical framework draft with relevant topics.  | Created a theoretical framework draft with relevant topics.  |
| <i>Prepare questions</i>      | Interview questions were formulated based on the established goals, with consultation from project supervisor and Essity contact person.   | Interview questions were formulated based on the established goals, with consultation from project supervisor and Essity contact person.   |
| <i>Strategic order</i>        | Brief formal discussion in the beginning, then core concepts were addressed right afterwards. Potentially sensitive topics were treated last.  | Brief formal discussion in the beginning, then core concepts were addressed right afterwards. Potentially sensitive topics were treated last.  |

### 3.2.2 Interview selection

The Essity representatives that were interviewed in Type 1 interviews were selected based on contacts given by S. Henricson. The prerequisite was that they needed

to be knowledgeable within a relevant market or customer group for the study, and that the public as well as the private sector would be covered. Then, a method called ‘snowballing’ was applied which means that each interviewee was asked if they knew about any additional people who could potentially be relevant as interviewees (Hennink, Hutter & Bailey, 2011). The interviewees as well as the organisations they represented were kept anonymous. For Type 1 interviewees, their roles, BUs, and sectors focused at Essity are presented, while for Type 2 interviewees, their roles are presented as well as substitute names for each organisation, and which sector they belong to. Furthermore, brief descriptions of each organisation are presented in Sections 4 (for public customers) and 5 (for private customers). Table 3 below presents an overview of the Type 1 interviewees.

*Table 3: Overview of Type 1 interviewees.*

| <b>Role</b>         | <b>Business unit</b>         | <b>Sector</b> | <b>Date</b> |
|---------------------|------------------------------|---------------|-------------|
| Procurement Manager | Professional Hygiene         | Public        | 2020-09-23  |
| Marketing Manager   | Consumer Goods               | Private       | 2020-09-23  |
| Assortment Manager  | Consumer Goods               | Private       | 2020-09-24  |
| Sales Manager       | Health and Medical Solutions | Public        | 2020-09-28  |
| Key Account Manager | Consumer Goods               | Private       | 2020-10-01  |
| Key Account Manager | Professional Hygiene         | Private       | 2020-11-03  |

The customers (current or potential) that were interviewed in Type 2 interviews were largely selected through snowballing as well (Hennink et al., 2011). Salespeople at Essity provided connections to some customers and then some customers in turn provided connections to other customers and so on. But some companies were approached directly because of their known sustainability leadership. An overview of the interviewees in the Type 2 category is presented in Table 4. They are all held anonymous with encrypted names. The organisations from the public sector are called PUB1-8 and the ones from the private sector are called PRIV1-5. Brief descriptions of these organisations are presented in Sections 4 and 5.

Table 4: Overview of Type 2 interviewees.

| Organisation | Role                                     | Sector  | Date       |
|--------------|--|---------|------------|
| PUB1         | Tender Facility Management               | Public  | 2020-09-24 |
| PUB2         | Head of Purchasing and Procurement       | Public  | 2020-09-30 |
| PRIV1        | Former Sustainability Compliance Auditor | Private | 2020-10-02 |
| PRIV2        | Sustainability Manager                   | Private | 2020-10-07 |
| PRIV3        | Sustainability Manager                   | Private | 2020-10-08 |
| PUB3         | Sustainability Strategist                | Public  | 2020-10-14 |
| PUB3         | National Coordinator, Unit Manager       | Public  | 2020-10-14 |
| PRIV3        | Purchasing Manager                       | Private | 2020-10-15 |
| PRIV4        | Head of Responsible Sourcing             | Private | 2020-10-15 |
| PRIV1        | Sustainability Manager                   | Private | 2020-10-15 |
| PRIV5        | Purchasing Manager                       | Private | 2020-10-20 |
| PRIV4        | Sustainability Program Manager           | Private | 2020-10-20 |
| PRIV3        | Sustainability Strategist                | Private | 2020-10-20 |
| PUB4         | Strategic Purchaser                      | Public  | 2020-10-21 |
| PUB5         | Quality Technician - CSR and Environment | Public  | 2020-10-21 |
| PUB6         | Strategist Sustainable Supply Chains     | Public  | 2020-10-22 |
| PUB7         | Sustainability Strategist                | Public  | 2020-10-22 |
| PUB8         | Sustainability Specialist                | Public  | 2020-10-23 |

### 3.2.3 Interview procedure

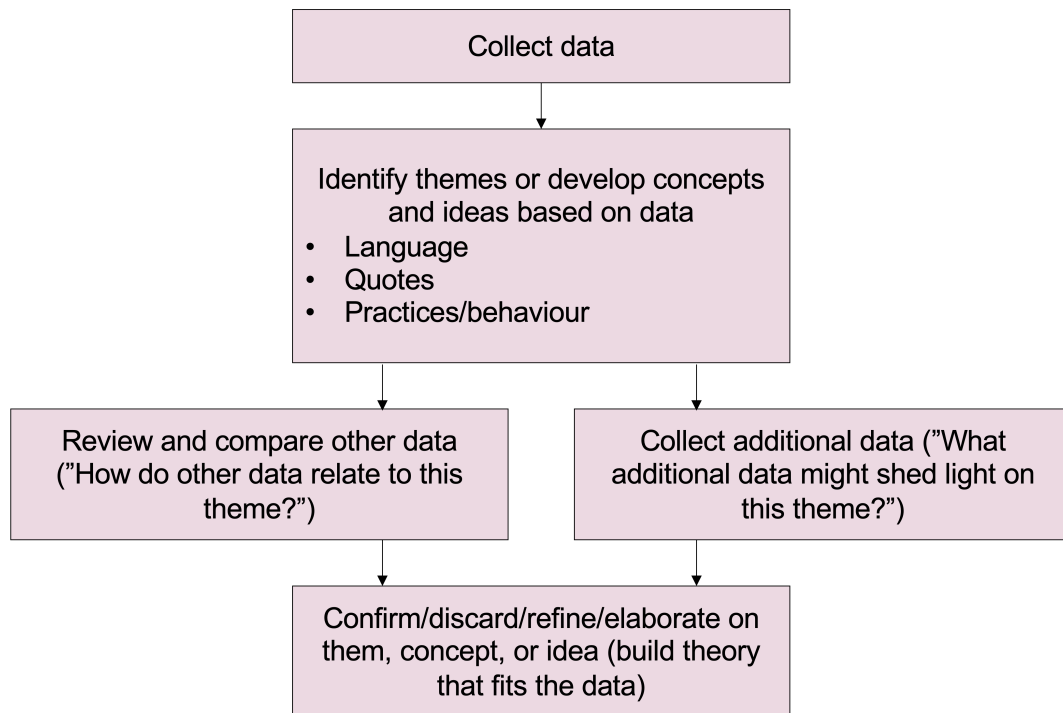
Notes were taken during the interviews in order to effectively gather the data that answered the interview questions. One researcher took notes while the other led the interview. An alternative approach would be to record and transcribe the

interviews. This might have supported the analysis since there would be searchable text documents where word frequency could be assessed for example. But that would have taken substantially more time and effort and would probably have yielded a quite small difference, if any, in the quality of the analysis since the research was more exploratory in nature. The interviews were anyhow recorded as long as permission was granted by the interviewees' (this was asked in the beginning of each interview), to make it possible to double check facts if necessary.

### **3.3 Method for analysing qualitative data**

Grounded theory is a common method to analyse qualitative data which focuses on finding concepts, hypotheses, propositions and theories directly from the retrieved data, with limited use of other research, existing theoretical frameworks, or assumptions stated beforehand (Taylor et al., 2016). The purpose of grounded theory is to seek plausible support for a theory rather than to prove it. There are multiple strategies to build grounded theory but the one that was used in this study was the 'constant comparative method', which entails developing concepts through simultaneous coding and analysis of the collected data (Taylor et al., 2016). The researcher continually identifies and compares common occurrences in the data, and develops a coherent theory from that (Taylor et al., 2016). New data is compared to previously collected data looking for similarities and differences (Holton, 2018), i.e. in this study the results from each interview were compared to what had been observed in the previous ones.

When conducting this study, where the customer requirements for social sustainability among current or potential industrial customers to Essity were investigated, the constant comparative method was used to keep track of frequently occurring themes in the collected data. Hypotheses and concepts were developed along the project timeline. Figure 8 below is taken from Taylor et al. (2016) and illustrates their version of the grounded theory approach which guided the analytic approach in this case.



*Figure 8: Grounded theory. Reprinted from Introduction to qualitative research methods: a guidebook and resource, 4:th Edition, by Taylor et al., 2016, Wiley-Blackwell.*

### 3.3.1 Applied grounded theory

As described by Taylor et al. (2016) and Holton (2018), grounded theory is a research method for data analysis in qualitative studies where patterns in the results are explored independently of preconceptions by the researcher. Grounded theory incorporates thematic analysis of various forms, including open coding and axial coding (King & Brooks, 2018). Goulding (2002) dives deeper into grounded theory and explains its properties. In accordance with what the other cited authors have proposed, Goulding (2002) suggests that grounded theory entails continual analysis, meaning that the data is analysed while being collected rather than after it has been collected. This is explained as a process which starts with open coding, where initial patterns are recognised in the data (for example frequency of similar statements) and coded into raw descriptive concepts (Goulding, 2002). For example, it was noted after just a few interviews that requirements in public procurement processes are rigid and difficult to influence. Following this step, ‘axial coding’ takes place, which is about moving to a higher level of abstraction by mapping relationships between concepts and identifying a theoretical core around which the rest of the concepts revolve (Goulding 2002).

### **3.4 Research quality**

Approximately 16 qualitative interviews are enough to achieve a thematic saturation, according to Weller, Vickers, Bernard, Blackburn, Borgatti, Gravlee & Johnson (2018). However, to know exactly how many interviews are needed, the researchers have to investigate the salience of the information. Salience is the frequency of items or themes occurring throughout the interviews. In the question about what social sustainability means for the interviewee (see Appendix A), no saturation was sought as the question's purpose was to investigate the broad spectrum of social sustainability's components. The remaining questions reached a theoretical saturation when main ideas about the subject together with relevant variation were gathered, which led to the researchers being able to formulate a theory about the coming framework (Weller et al., 2018). The goal of the study was not to collect all ideas about how to communicate social sustainability, but rather the important aspects perceived by the organisations as this would cover the thematic spectrum. This was the case in this study since the same themes were recurring during the final interviews, indicating thematic saturation. In addition to the saturation of the interviews, this section will describe how the study has behaved in relation to the aspects' trustworthiness, authenticity and ethics, which are key concepts for a research study.

#### **3.4.1 Trustworthiness and authenticity of the study**

When conducting a qualitative study, the approach is often evaluated on the basis of both its trustworthiness but also its authenticity (Bryman & Bell, 2011). Within trustworthiness, different factors are discussed with credibility being the first one. Making sure that the interviewer does not misunderstand the interviewee or vice versa are key in credibility (Kuada, 2012). This study increased its credibility by providing information about the report's aim and the purpose of the interview in advance to the interviewees, to examine the respondent's relevance for the interview. The interviews were also held in the language in which the interviewees were most comfortable with, with the choices of English, Swedish or Norwegian, in order for the interviewees to be able to express themselves in the best way possible. The interviews were further recorded to not mishear or forget any of the information that the interviewees presented.

Transferability is the next factor in trustworthiness, which means to the extent a future researcher can compare their studies against this one. To provide a high transferability, it is important to account details and to illustrate that the findings are a snapshot of the timeframe which the study is situated in (Kuada, 2012). This was done by thoroughly explaining the context which in the study was conducted and the results that were found, which will ease future researchers' determination if the findings are trustworthy or not.

Next is dependability, which is explained as the detailed records that are provided for each of the study's phases, including the formulation of the aim, selection of the interviewees and the interview guides (Kuada, 2012). In order to increase the dependability, the interview guides were added as appendices, both for internal interviews at Essity and for external interviews with organisations connected to Essity (See Appendix A). It was also described in detail how the selection of interviewees was made, which methods that were applied and the relevance of the interviewee's positions. By providing a high dependability, the credibility and transferability will increase automatically (Kuada, 2012).

Confirmability is the last factor within trustworthiness. Confirmability is explained as the actions of good faith, meaning that the authors of the report do not have any hidden intentions which are not described or understood through the report (Kuada, 2012). The confirmability was increased in this report by not adding any personal opinions from the researchers' perspective to the result but instead only having an interest in investigating the research gap founded in the beginning of the study.

The other basis that a qualitative report is evaluated on is authenticity, which relates to the report's validity, if it fulfils its aim and measures only what is needed for the study. Moreover, the two dimensions within authenticity are if the result matches reality and to what degree the result is generalisable (Bryman & Bell, 2011). The interview questions were formulated in a way which allowed the interviewees to give answers directed to their suppliers in general as some of the organisations were potential customers to Essity, ensuring generalisability. Kuada (2012) adds the importance of including all people of relevance and only people of relevance in the study to ensure validity. In order to include all the relevant people for the qualitative study, the snowball approach was used, which stopped when people that were already interviewed came up as suggestions for further interviews.

### **3.4.2 Ethics of the study**

The main ethical concern is to maximise the result of the study whilst trying to minimise the risk of any potential harm of the people involved in the research (Cassell, Cunliffe & Grandy, 2018). Taylor et al. (2016) agree and lift the confidentiality and privacy of the participants. In order to act accordingly, Bryman & Bell (2011) state that researchers need to act ethically by informing participants (in this report's case the interviewees) about the aim of the study and the terms they are participating in. An example of this is how the collected data will be handled and which way it will be presented. Therefore, all of the interviewees were informed via email about the intention of the interview and the purpose of the study beforehand. Hence, they all participated voluntarily. The first question of the interview was if we were allowed to

record the interview, which gave them an opportunity to decline if they did not want to be cited on anything they said during the interview. All of the interviewees were also held anonymous, which goes in line with Taylor et al. (2016) meaning about privacy. Lastly, to inform about the terms Bryman & Bell (2011) emphasised, the participants were told that the report will be publicly published.

## 4 FINDINGS FROM THE PUBLIC SECTOR

Using a grounded theory approach, the findings of this study were formulated continually throughout the study. This section will present the findings connected to the public sector. Two employees who worked towards the public sector at Essity were interviewed. One within the PH department, who worked as a Procurement Manager, located in Sweden. The second interviewee worked as a Sales Manager in Norway within the business unit HMS. Eight external organisations were interviewed, and some brief background information about these organisations is presented below. Please read through the background information before reading the following sections since it will be necessary for understanding the context of some organisations. Each external organisation was held anonymous in this study and organisations within the public sector are denoted 'PUBX', with X being 1, 2, 3 and so on.

**PUB1** - *a distributor supplying customers in Scandinavia with cleaning products and hygiene items among their wide range of products. A Tender Facility Manager from PUB1, who worked strictly within public procurement, was interviewed. This is the reason for adding PUB1 to the public section even though they as an organisation operate in the private segment as well. They purchase products from the PH and HMS product ranges at Essity.*

**PUB2** - *one of the larger universities in Sweden, which offers education within technology and science at an international level. The Head of Purchasing and Procurement was interviewed. They are not a major customer of Essity, however, they purchase some material from the product range within PH at Essity.*

**PUB3** - *a collaboration between all Swedish regional councils with the aim of aligning their sustainability agendas. A Sustainability Strategist and a Head of Unit of the National Coordinators from PUB3 were interviewed. PUB3 are not themselves a customer to Essity, however, the regional councils they support are customers who purchase from the product ranges within HMS and PH at Essity, either directly or through local distributors.*

**PUB4** - *a regional council within Sweden, and is as all regional councils in Sweden a politically governed organisation. The council is one of the bigger ones in Sweden. A Strategic Purchaser of Healthcare Services from PUB4 was interviewed. The interviewee was also a member of PUB3 as a Regional Coordinator. PUB4 purchase from the product ranges within PH and HMS at Essity, however, this is done through local distributors such as PUB1 and not directly from Essity.*

**PUB5** - *also one of the bigger regional councils within Sweden, which means that it*

*is a politically governed organisation too. A Quality Technician within corporate social responsibility, environment and group purchasing at the Purchasing Strategy and Development Unit from PUB5 was interviewed. The interviewee was also a member of PUB3 as a Regional Coordinator. PUB5 purchase products from the product ranges within HMS and PH at Essity, either directly or indirectly from local distributors such as PUB1.*

**PUB6** - *likewise one of the bigger Swedish regional councils, which means it is also a politically governed organisation. A Strategist within Sustainable Supply Chains from PUB6 was interviewed. The interviewee was also a member of PUB3 as a Regional Coordinator. PUB6 purchase products from the product ranges within HMS and PH at Essity, either directly or indirectly from local distributors such as PUB1.*

**PUB7** - *an organisation owned by the Swedish municipalities and regional councils, whose intention is to provide shared framework agreements. A Sustainability Strategist from PUB7 was interviewed. PUB7 have agreements with distributors linked to Essity with the example of PUB1, where the products vary from the product ranges of both PH and HMS.*

**PUB8** - *a procurement authority, which provides support within public procurement for municipalities and regional councils in Sweden. A Sustainability Specialist with the responsibility of coordinating social sustainability was interviewed from PUB8. PUB8 are not themselves customers of Essity, however, the authority has strong connections to the municipalities and regions which are direct or indirect customers to Essity.*

#### **4.1 Social sustainability as a hypernym**

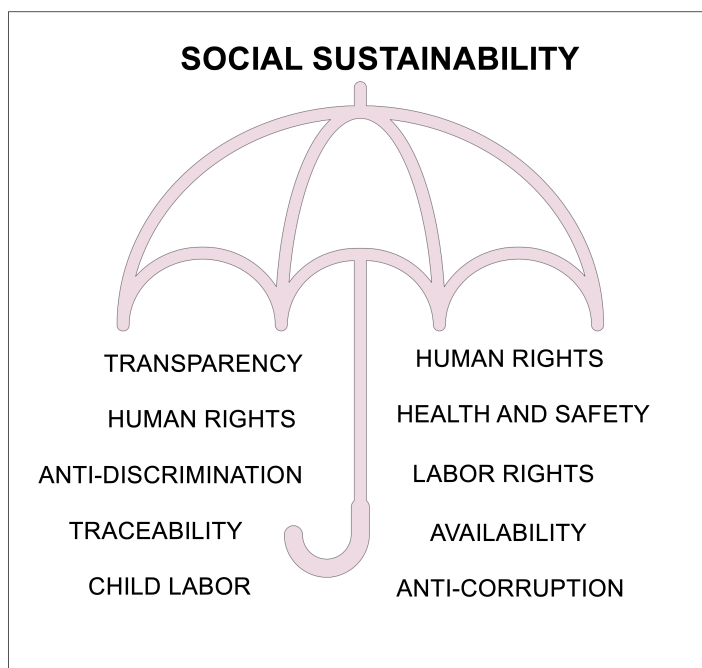
Social sustainability was defined in terms of human rights, child labor, labor conditions and geographical responsibility by the interviewed public sector-facing professionals within Essity. The interviewed customers from the public sector included these factors in their definitions of social sustainability as well, but they collectively provided a wider picture of the concept. In addition to human rights, labor conditions and geographical responsibility, they included availability, anti-corruption, and transparency for example. It is however important to note that Essity have a code of conduct which includes a wider and more detailed definition of social sustainability than what was put forward during the interviews. The Sales Manager (HMS) referred to the company's code of conduct as "the easiest answer". Essity's "Business Partner Code of Conduct" is applicable for distributors, wholesalers, resellers, sales agents, and other business partners. For Essity's suppliers there is instead a separate code of conduct called the Global Supplier Standard, but this is based on the Business Partner Code of Conduct, just directed

towards suppliers. These codes of conduct are aligned with universal standards of business conduct as defined by the International Bill of Human Rights, the ILO Core Conventions and OECD Guidelines for Multinational Enterprises and the main areas of focus are human rights, health and safety, employee relations, business practices, and community involvement.

PUB4-6, which are all members of PUB3, have built their definitions of social sustainability upon the UN Global Compact, the ILO Core Conventions, the UN Convention on the Rights of the child, the labour protection and labour environment legislation in force in the country of production, the labour law, including legislation on minimum wages, and the social welfare protection regulations in force in the country of production, the environmental protection legislation that is in force in the country of production, and the UN Convention against Corruption. PUB4 explained that social sustainability receives more and more attention. In their opinion, human rights, anti-corruption and traceability in the supply chain are important factors, which are connected to their code of conduct. Moreover, the buyer needs to be aware of what they are purchasing according to PUB4. PUB5 no longer divide social and environmental sustainability into separate parts as they did six years ago, instead they view sustainability as a singular concept. But if only social sustainability were to be defined, they mentioned factors such as equal salary and labor rights. PUB6 reported traceability and transparency within supply chains as the most important factors of social sustainability, as suppliers need to have control over their supply chains in order to prevent or mitigate factors such as unfair labor rights and child labor. Especially as many supply chains are increasingly dynamic, international and complex, according to PUB6. Just like PUB3 and its members, PUB7 use the UN Global Compact definition of social sustainability. Labor rights, human rights, and control over supply chains were mentioned as parts of this. PUB2, which is a technology university in Sweden, also referred to the international conventions such as the UN Global Compact and the ILO Core Conventions, which were described as profound international requirements. Forced labor, work environment, salary agreements and holiday pay were given as examples. PUB1 focused on child labor, forced labor and discrimination when it comes to social sustainability. Salary agreements and unethical procurement were also mentioned.

PUB3 argued that social sustainability is a hypernym (i.e. an umbrella term as can be seen Figure 9) and that its definition depends on what needs to be prioritised in each market's geographical context. Diversity, gender inclusion, and availability were regarded as especially important in the Swedish market for example (availability implies the degree of which products or services are usable for all users regardless of the user's functional ability, which supports equality, according to PUB3). Similarly to PUB3, PUB2 thought that the definition of social

sustainability was unique for each market. PUB7 also described that some factors are more connected to Sweden, such as anti-discrimination and availability. They added that social sustainability also needs separation as every purchaser or supplier cannot work with everything all the time. As long as arguments are made for the delimitation or prioritisation, it is adequate according to PUB7. PUB8, which have influence on Swedish county councils and municipalities, reported a primary focus on availability, individual needs, and employment of people who stand outside the labor market. PUB8 also stated that social sustainability is harder to define than environmental sustainability, as it can include many factors. For example, public health has become a more central factor during the times of Covid-19.



*Figure 9: Social sustainability as a hypernym (umbrella term).*

Essity’s policies for social sustainability have many similarities to those of current or potential customers in the public sector, for example there seems to be consensus around the UN Global Compact and the ILO Core Conventions. But when looking at the individual definitions by interviewees both internally within Essity and externally, it is apparent that people make different associations when asked to define social sustainability. The idea that social sustainability can be regarded as a hypernym may serve as an explanation to this phenomenon, since everyone would then define it according to their own context.

## 4.2 Ineffective communication and limited proactivity

In the HMS business unit at Essity, map-outs of the logistics, distribution, environmental impact, and working conditions throughout the value chain are used in their communication about social sustainability. Structure and clarity are important factors when doing this. The Procurement Manager (PH) stated that one important aspect when communicating about social sustainability was to tailor the message to each customer. Furthermore, the Procurement Manager (PH) indicated that examples from certain initiatives, such as hygiene education, could be a way to go. In addition, Essity employees sometimes forget to communicate about social sustainability since it has become so natural from their point of view.

One finding about how suppliers communicate their social sustainability performance that was clearly recurring during the interviews was that the communication tends to be quite limited to discussions about the customers' codes of conduct. PUB1 reported that they only experience communication about social sustainability from their suppliers in relation to discussions about their (PUB1's) code of conduct. PUB2 stated this too, also adding that they prefer to have it that way since too much information can be difficult to manage during the procurement process. Similarly to PUB2, the county council PUB6 described how the communication regarding social sustainability only occurs on PUB6's demand, meaning via code of conduct, follow-ups (i.e. various compliance control processes), and report requests, which is also the approach they prefer. Otherwise, it could easily be too much information in the procurement process. PUB3 stated that communication about social sustainability is primarily received through codes of conduct as well, or when follow-ups are performed. PUB4, which is a Swedish county council and therefore member of PUB3, gave a similar picture to that of PUB3. They mainly engage in social sustainability discussions if the supplier deviates from their code of conduct. PUB5, which is also a county council and member of PUB3, explained that it depends on which supplier they are engaged with. However, social sustainability is primarily communicated through the code of conduct and follow-ups. Suppliers could possibly communicate about it to other departments within the organisation, but it would be highly unlikely to reach the procurement process.

Some other findings, in addition to the aspects stated in the previous paragraph, are presented in the following sentences. PUB2 have sometimes employed external consultants to evaluate suppliers' social sustainability performance. Suppliers are often more immature when it comes to communicating about social sustainability, compared to the environmental counterpart, according to PUB3. Only a few regional councils experience communication about social sustainability. PUB3 recommend suppliers to implement better routines for communicating about social

sustainability. For PUB7, the communication occurs in two ways. First, if PUB7 require some information in the procurement process, and second, during audits. PUB7 will for example not themselves search through the supplier's website in order to find relevant information, however, they could follow media reporting in order to collect some information. For example, when the palm oil scandal occurred, PUB7 spoke to suppliers about their supply chains to evaluate if they had any connections or risks in relation to the scandal. For PUB8, which is a Swedish authority and not a current or potential customer to Essity per sé, communication about social sustainability occurs only when municipalities and regional councils ask for their support.

Essity's efforts to communicate about social sustainability towards customers in the public sector may not be all that effective. They do communicate about it to some degree and at some occasions, but not always, and they do not seem to have any clear strategies for the communication when it is being conducted. Customers in the public sector generally perceive communication about social sustainability to surround their codes of conduct and the suppliers' compliance of those, with limited proactive communication beyond this from the suppliers. Some public customers explicitly preferred to have it this way, but at the same time it was also found during the interviews that social sustainability definitely has the potential to increase competitiveness. PUB2, which was one of the customers stating a preference for limiting the information exchange during procurement processes, expressed conviction that communicating and working with social sustainability would lead to a competitive advantage. This was also agreed upon by PUB5. PUB7 stated that it probably would. PUB1 and PUB3-6 stated that it could be interesting to implement price-reductions for suppliers that perform well within social sustainability, this is elaborated further in Section 4.3. Please note once more that the interviewees were not necessarily current customers to Essity and therefore their views may not be based on Essity's behaviour in the market.

Looking at when social sustainability is communicated, instead of how (which was addressed in the previous paragraphs), the Procurement Manager (PH) explained that they try to incorporate communication about sustainability in their daily communication between Essity and their customers. Especially descriptions of the whole picture, recommending customers to investigate the total impact or cost rather than purchasing the cheapest products as there could be hidden factors. The Sales Manager (HMS) also expressed that they try to get it into the daily communication even though they are not so good at doing it at the moment. It was further described by the Procurement Manager (PH) that the contracts are signed in the beginning of the procurement phase and that is when the requirements regarding social sustainability are observed. If they as a supplier cannot fulfil those requirements, they will not proceed in the procurement. Moreover, if the customers

have any additional concerns regarding Essity's social sustainability work, they can easily look it up themselves on Essity's website according to the interviewee. Later in the procurement process, the Procurement Manager (PH) described how the focus shifts to price. In the Sales Manager (HMS) perspective, communication about social sustainability is currently more connected to the formal part of the procurement process. However, they have got better at raising the topic during the pre-discussion for tendering. Sometimes they even try to work proactively, but most of the time they communicate their social sustainability work upon requests from customers according to the Sales Manager (HMS).

The customers' experiences regarding when social sustainability is communicated during the procurement process seem to reflect Essity's view quite accurately (please note however that it is unclear to which degree PUB1-8 are current customers to Essity). PUB1 stated that social sustainability is never communicated proactively by their suppliers, only via code of conduct discussions. Similarly, PUB2 said that it is unusual that social sustainability is communicated beyond what is required in the code of conduct. According to PUB3, it occurs during contract administration and follow-ups. They have created a 10-year plan to encourage more communication about social sustainability in the early phases of procurement, as this is unusual. PUB4-6 all confirmed the view of PUB3, stating that it mainly happens during contract agreements and audits. A similar picture was portrayed by PUB7, with the added aspect that they stated media reporting as a relevant stream of communication. PUB8 do not engage as a buyer and therefore did not have anything to say about when social sustainability is communicated during procurement processes.

### **4.3 Shaping the requirements of public customers**

Neither of the Essity interviewees considered social sustainability as the main customer requirement. The Sales Manager (HMS) described that customers are still quite limited in how much social sustainability they put in their requirements. Most are binary conditions for being considered as a supplier, either you fulfil them and qualify as a potential supplier or you do not. However, the Sales Manager (HMS) believed that there could be some requirements for control over the sustainability in their value chain, documentation that the company invests resources and time in social sustainability, and that they take the issues seriously. It can be challenging to make the customer understand that time and resources are invested in social sustainability, which is important for the subject to be taken seriously. The Procurement Manager (PH) expressed that processes for procurement of products are more rigid than those for procurement of services and that social sustainability tends to be more important in the latter. For products, price is often still a dominant factor and the questions about sustainability mostly concern

environmental factors. The Procurement Manager (PH) also explained how it is harder for Essity to differentiate their products on the market as a result of products becoming more alike nowadays. This aligns with PUB1's belief that it could be hard for suppliers to differentiate themselves as many buyers have high requirements.

PUB3 have successfully started to converge the sustainability requirements among Swedish county councils. Their requirements are in line with the conventions stated in Section 4.1, e.g. the UN Global Compact's guidelines. They also require that the suppliers have a due diligence process for managing those. The purpose of PUB3's requirements is mainly to mitigate risks and negative effects on humans. The requirements are equally important, however, they sometimes need to prioritise based on where the biggest risks are in each context. The major requirement from PUB4 is risk management from suppliers' perspective, that suppliers are aware of risks and have processes for addressing them. Different regions can have different risks and therefore awareness based on the context is important. Pakistan was given as an example where it is known that labor rights and working conditions could be risks, so if a supplier is sourcing from Pakistan it would be important to have those specific risks in control. PUB5 have similar requirements as the ones put together by PUB3. However, they added that the hardest one to identify and follow up on could be failures within corruption. All requirements are prioritised equally, but there could be differentiations regarding which type of supplier is being audited and what aspects that have appeared. PUB6 described that they apply the PUB3's requirements for social sustainability as well. PUB6 prefer suppliers who have routines and processes for managing social sustainability. Many suppliers approve the code of conduct even if they cannot execute them, which they sometimes get away with as buyers do not always have the resources to follow up, according to PUB6. PUB7 also apply PUB3's requirements for social sustainability. They emphasised the importance of not forgetting about the impact suppliers might have on their surrounding society, which could include human rights violations and the right to health.

PUB1 put considerable weight in what they define as social sustainability, namely child labor and forced labor, discrimination and salary agreements. It is of essence that the supplier fulfils all their requirements, preferably throughout the whole supply chain. There is no differentiation between the factors, they are all equally important and the aim is to fulfil them all. Every piece is an important part in a big puzzle. PUB2 have requirements corresponding to the ILO Core Conventions and they expect that suppliers fulfil all of them. PUB8, which is an organisation that is dislocated from procurement processes and plays an advisory role for county councils and municipalities in Sweden, stated that labor rights, availability, and employment are highly valued requirements for them. To them it is also important to help customers to fulfil the law. Other factors could be added in the future.

PUB8 often focus on what is being procured the most, where the volumes are large.

Every interviewee thought that social sustainability could increase the competitiveness among suppliers. According to PUB1, less than 10 % of all procurement processes include social sustainability but if suppliers put higher pressure on the end-customer regarding social sustainability, the end-customer could in turn increase their requirements which could potentially benefit the suppliers that perform well within social sustainability, and communicate it in a good way. Another beneficial approach could be to implement price-reductions for suppliers managing social sustainability well, according to PUB1. PUB2 was convinced that working with and communicating about social sustainability would lead to a competitive advantage and possibly price-reductions. PUB3 stated, similarly to PUB1, that putting pressure on the end-customer to adjust their requirements could benefit suppliers that perform well. PUB4 supported this too. The approach of implementing price-reductions for suppliers managing social sustainability well is under investigation within PUB3 (i.e. including PUB4-6). In PUB5's case, the approach of implementing price-reductions for suppliers managing social sustainability well is under investigation, however, there has yet not been a consensus about it. PUB6, which is part of PUB3, stated that they already had such a process in place. Price-reduction is a concept that entails emulating that a supplier has a lower price in tender processes if they can prove extraordinary performance in another field. This was introduced by S. Henricson in the beginning of the study as a hypothetical way to turn social sustainability into a competitive advantage.

According to PUB7, proactively communicating about social sustainability will probably lead to a competitive advantage, however the supplier should be aware of the potential for increased scrutiny resulting from this. PUB8 stated that suppliers performing social sustainability well should increase the customers' knowledge about social sustainability, during contract periods, as it could lead to customers increasing their requirements, which could potentially benefit the suppliers in return. Suppliers should proactively promote their solutions regarding social sustainability, as the market does not always know what to look for according to PUB8.

There is an opportunity to influence the requirements of the county councils during a contract according to PUB6. Every supplier needs to be treated equally during the procurement process according to the EU procurement directives so it is not possible to negotiate or influence in any way before a contract is initiated, however, when a contract has been won there will be an ongoing relationship during a maximum of four years and during this period it is possible to advocate for changes in the public customer's requirements which could benefit well-performing suppliers

in coming tenders, according to PUB6. This is illustrated in Figure 10. Oftentimes knowledge is a bottle-neck issue when public customers formulate their requirements, so if the supplier has a solid knowledge base within social sustainability this can be used to influence for change. PUB4 supported this as well and the aspect of knowledge sharing connects to PUB8's statement in the last sentence in the previous paragraph, that knowledge sharing during contract periods can help shape requirements for social sustainability to the benefit of well-performing suppliers.

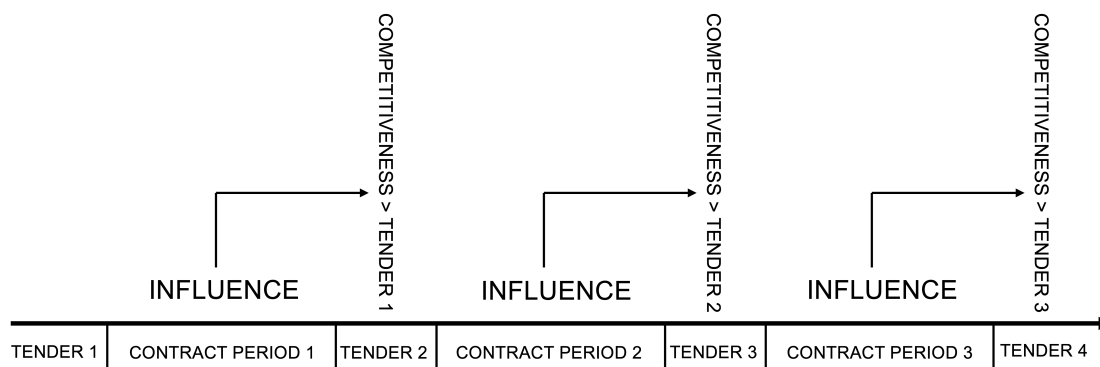


Figure 10: An illustration of how suppliers can influence end-customers' requirements.

Both Essity and their current or potential customers within the public sector seem to be basing their social sustainability requirements on the same international conventions to a large degree. But there are some differences in which specific issues are prioritised. PUB3 explicitly prioritise different issues depending on what region they are engaging with globally and which the greatest risks are in that region for example. Essity's view that public procurement processes are rigid and binary in nature is correct to some extent, but there is also an opportunity to be a shaping force for these processes, to gain an advantage on the market in the long run.

#### 4.4 Preferred approaches for communicating social sustainability

Both PUB2 and PUB3 preferred the communication about social sustainability to be tailored to the recipient. Tailoring the communication towards each customer and making it product related was also believed to be an important factor by the Procurement Manager (PH) at Essity, and is one of the challenges they are currently working with. The packaging of the communication regarding social sustainability therefore becomes highly important according to the Procurement Manager (PH). More than half of the external organisations mentioned general or blank statements from suppliers as negative, and that they should be avoided, as these statements

cannot be connected to their business. PUB2 said that blank statements could decrease the supplier-buyer trust. Another organisation, PUB7, explained how numbers which are not put into relation to something should also be avoided as they feel too general and not customised to their organisation. PUB4 stated that vague or general statements make it challenging to understand the supplier's achievements and therefore associate themselves with them, as they are insipid. PUB8 even described how they sometimes receive suppliers' whole sustainability reports when asking for something specific. The Procurement Manager (PH) explained how Essity try to showcase performances which are uniquely done by them since most requirements are binary in nature and are expected to be fulfilled in a correct way. In order to do this effectively, the message needs to be tailored to the customer and address their specific demands. This will demonstrate the added value that customers will receive more effectively, which could ultimately lead to a competitive advantage, according to the Procurement Manager (PH). PUB1 Concluded that unique achievements are definitely an approach for increasing supplier's credibility.

Half of the external organisations considered concrete examples about suppliers' achievements to be an important factor when communicating social sustainability. PUB1 addressed this accordingly, they would prefer a collection of the most important achievements which have been done within social sustainability and when these things were done. PUB7 stated that they wanted concrete examples on suppliers' websites. They also recommended suppliers to pinpoint important parameters connected to their organisation. Both PUB7 and PUB8 concluded that concrete examples of suppliers' social sustainability achievement is a good approach for attaining higher credibility. PUB4 further explained how concrete examples of what have been achieved within social sustainability could ease some challenges when communicating about it. The Sales Manager's (HMS) opinion about how to ease this challenge when communicating social sustainability, was that the company's achievements and on-going processes need to be systemised and structured in order to convey the message more effectively towards the customers. Materials such as brochures, which give specific examples, have been discussed to help with this, either digital or paper. These brochures could be used in presentations as well as incorporated into existing courses and workshops, said the Sales Manager (HMS). If it could be used by both direct customers and customers which purchase through intermediaries, that would be preferable. Even better would be if it could also be used proactively towards customers according to the Sales Manager (HMS).

An important approach which the Sales Manager (HMS) at Essity believed was of essence, was to show that Essity have good sustainability practices as a whole. This approach was shared by PUB5 as important. PUB5 also expressed that the whole organisation should be committed within the social sustainability work, which is

also stated earlier in the findings, and one way to display this is to show that it is anchored within top management. This was a unique opinion, which was not addressed by other interviewees from Essity, nor by any of the other external organisations. Another example mentioned by PUB5, was having a red thread in the communication about social sustainability, for example in the code of conduct.

Control of the supply chain is another important factor which could be achieved through the acknowledgement of risks and challenges as well as conducting risk analysis and performing deviation management (PUB3-6). PUB4 explained how conducting both risk analysis and deviation management can display a supplier's control while at the same time increase their credibility. PUB3 agreed with this statement, when they described how suppliers who address challenges and risks, they face, and show how they process those problems, could improve their trustworthiness. Examples within this topic mentioned by PUB3 were due diligence processes and routines for addressing deviations. Acknowledging risks and challenges were uniquely brought up by the external organisations and not mentioned by Essity as important factors when communicating social sustainability. However, several of the external organisations explained this as an important factor for increasing a supplier's credibility. PUB5 explicitly explained how communicating proactively about social sustainability, especially about challenges, could make a supplier more trustworthy. PUB3 further stated that suppliers claiming that they do not have any challenges are the worst as all supply chains have issues related to social sustainability. PUB6 aligned with this opinion and described how it is important to display challenges which suppliers might face, as everybody knows there are challenges regarding social sustainability in every supply chain, which means if suppliers do not display them, they could be hiding them or not have enough oversight of the supply chain.

#### **4.4.1 Expedient media for social sustainability communication**

Websites and databases were brought up by three of the external organisations as good approaches to provide extensive information through. Databases and technical systems were suggested by PUB2 as two factors which could increase a supplier's credibility. Moreover, PUB3 explained how suppliers need to be open about their supply chain, which is also according to PUB7 an important factor when communicating social sustainability, but PUB7 believed that suppliers can achieve an openness through their website. PUB6 instead leaned towards starting the communication through meetings as too much text material could have the effect that customers do not look deeply into the information, on the other hand, they did not exclude databases as an option for further communication. If a supplier chooses to provide material through webpages, PUB5 preferred them to be signed by top management and documented as valid to ensure that the company as a whole is on

board. Additionally, PUB7 explained how it needs to be easy to navigate through suppliers' websites.

A unique request was placed by PUB4, they desired film material from factories showing the working environment. They also preferred if people who work in the factories are put forward, for example through interviews. PUB4 also believed that the film material could be combined with text material in order to increase the validity.

Certifications was another approach, mentioned by PUB8 and PUB7. However, PUB7 explained that there is currently a lack of certifications available within social sustainability. PUB4 and PUB5 took it one step further and explained how certifications could increase a supplier's credibility, while PUB3 believed certifications to not be sufficient as they often do not show the whole picture. If a supplier were to use certifications, PUB8 would prefer them to be performed by third parties. Third party validation was also an important factor for PUB2 and PUB4, in order for suppliers to strengthen their validity. Instead of certifications, PUB8 also suggested diplomas from relevant educations for salespeople as a great way to ensure that the right competence is in place.

PUB2 which is an educational institution would like a more scientific approach with deeper reports. This could possibly endorse a supplier's credibility, but the reports need to be well written in order to strengthen the message about social sustainability. However, PUB2 mentioned that a challenge for suppliers when writing these reports could be resources, which is why PUB2 sometimes use consultants to create reports for them.

Furthermore, PUB2 thought it could be interesting to communicate through a common platform with a supplier that performs well in social sustainability, where they collaborate in e.g. shared advertisements (newspapers or YouTube for example) or press conferences. There can be value in connecting the brands. PUB2 could reward suppliers that drive development forward in this field.

#### **4.4.2 Soft factors to improve the social sustainability communication**

Openness was described by PUB3 in the context of control over and insight into the supply chain, which they believed to be an important factor when communicating social sustainability. This perception was shared by many of the external organisations, among them PUB6 who mentioned transparency as a prime factor when communicating social sustainability. PUB6 further described how it shows through transparency how well a supplier manages social sustainability. They also explained how transparency could be one approach to avoid accusations about

greenwashing, which is a key element for PUB6. Transparency was mentioned explicitly by five of the eight external organisations as an important factor. PUB5 explained how suppliers need to ensure that the requirement of transparency is complied with throughout the supply chain, as transparency sometimes fails after the first-tier supplier. If a supplier manages to achieve this, it could lead to a better control together with an increase in security for buyers according to PUB6. The Sales Manager (HMS) at Essity explained how control is an element that Essity enthusiastically show that they possess. The Sales Manager (HMS) further described how their control over the supply chain leads to customers feeling secure and trusting with the information they provide about social sustainability achievements. In order to strengthen that control, Essity try to provide profound documents which could confirm that the systems are in place and that these cover the whole value chain.

Five of the external organisations (PUB2-4, PUB6, and PUB8) believed competence to be an issue when communicating about social sustainability with suppliers. PUB3 occasionally face suppliers with low competence about social sustainability, which together with suppliers' immaturity about social sustainability could be challenging. Examples given by PUB3 were if suppliers do not have a social sustainability work to communicate about or if they do not understand the requirements of the code of conduct. The focus is often directed externally when it comes to suppliers, while they should be focusing internally according to PUB3. Moreover, PUB8 explained that it is important for suppliers to have competence regarding social sustainability, as the purchaser will not always have the right form of expertise within the area. PUB8 believed that suppliers should be the experts and that they should be able to make the message understandable for the customers. This was agreed upon by PUB4, who added that some regions do not have experts within social sustainability, again putting the pressure on suppliers to make the communication apprehensible. It was also stated by PUB8 that suppliers should know the current standards within social sustainability and display previous work within it. PUB3 stated that different forms of education, in order to enhance suppliers' competence, could be one approach for suppliers to take, which could ultimately lead to an increase in the supplier's credibility as they then would possess the right form of competence. The Procurement Manager (PH) addressed this topic and described how salespeople need to be comfortable when communicating about social sustainability, which could be a problem as sustainability is not always their field of expertise. Therefore, extensive information might require additional expertise. The Procurement Manager (PH) also thought that employees at Essity need to be informed what is being done within the area of sustainability, in order to increase their knowledge. Educated personnel is undeniably an important factor for showing an organisation's trustworthiness, which is preferable, according to PUB2.

The Procurement Manager (PH) believed that social sustainability contains extreme amounts of information, which makes it challenging to penetrate to the important material. Both PUB3 and PUB7 referred to social sustainability as being complex, which they thought to be challenging. PUB8 described how it sometimes could be conceptual confusions around social sustainability. PUB5 mentioned the language chosen, when talking about social sustainability, as a factor to this. They thought that a common language is necessary within the procurement processes. PUB8 took it one step further and described how the language needs to be adjusted to the product or service.

Generally, several public organisations mentioned credibility as an important factor within their preferred ways of receiving communication regarding social sustainability. PUB2 described it as if a supplier communicates social sustainability in a trustworthy approach, it could lead to a higher credibility. PUB1 said that credibility is necessary, especially as it takes a long time to replace a supplier, which is not preferred but could happen if they do not trust each other. PUB4 had another viewpoint when they explained how they prefer if suppliers have social sustainability in their own agenda, as it proves that they take it into account. They also pointed out that suppliers need to understand the agreements placed and show how they comply with them. PUB5 did not mention that suppliers need to have it on their own agenda, but instead they expect suppliers to have their own profound code of conduct, if they want to show themselves as credible. PUB1 gave one example when the credibility could decrease, which was when or if they notice that the procurement is a copy past from previous agreements, with the same questions and perhaps same mistakes. PUB7's main factor for suppliers to show themselves as trustworthy is if they display how they address human rights due diligence processes. A summarise of the important aspects of communicating social sustainability in public procurement is displayed below in Table 5.

*Table 5: Summarising important aspects of communicating social sustainability in public procurement, derived from the interviews.*

*Important aspects when communicating social sustainability in public procurement*

- 
- *Tailor to communication towards customers' business and products*
  - *Provide a credible communication, avoid solely using certifications*
  - *Display transparency through openness and control over the supply chain*
  - *Acknowledge risks and challenge within the supply chain*
  - *Establish sustainability practices as a whole*
  - *Have proper knowledge within the area*
  - *Present tangible examples which are connected to core values*
  - *Mitigate conceptual confusion*

## 5 FINDINGS FROM THE PRIVATE SECTOR

As stated in Section 4, the findings of this study were formulated continually throughout using a grounded theory approach. This section will present the findings connected to the private sector. Four employees who worked towards the private sector at Essity were interviewed, a Key Account Manager (PH), a Marketing Manager (CG), an Assortment Manager (CG), and a Key Account Manager (CG). Five external organisations were interviewed, and some brief background information about these is presented below. Please read through the background information before reading the following sections to understand the context of the organisations. Organisations from the private sector are denoted 'PRIVX', with X being 1, 2, 3, and so on.

**PRIV1** - *a global home furnishing company with stores on every continent except South America and is widely acknowledged for its sustainability work. A Sustainability Manager and a former Sustainability Compliance Auditor from PRIV1 were interviewed. PRIV1 purchase products from the PH product range at Essity, however, this is done through local distributors and not directly from Essity.*

**PRIV2** - *a major Swedish real estate company which focuses on property development. A Sustainability Manager from PRIV2 was interviewed. PRIV2 purchase products from the PH product range at Essity, however, this is done through a distributor and not directly from Essity.*

**PRIV3** - *a Swedish family company with businesses in the shipping, real estate, investment industries, among others. A Sustainability Manager from the parent company, and a Purchasing Manager and a Sustainability Strategist from PRIV3's real estate subsidiary were interviewed. PRIV3 purchase products from the PH product range at Essity.*

**PRIV4** - *a global provider of information and communication technology with offices on every continent and is acknowledged for its work with human rights, ethical supply chains etc. The Head of Responsible Sourcing and a Sustainability Program Manager from PRIV4 were interviewed. PRIV4 are not a direct customer to Essity.*

**PRIV5** - *a fast-growing Swedish construction management & development company which has been recognised for its involvement in social issues locally in Sweden. A Purchasing Manager from PRIV5 was interviewed. PRIV1 purchase products from the PH product range at Essity, however, this is done through local distributors and not directly from Essity.*

## 5.1 Value chain specific definitions of social sustainability

When asking the private sector-facing interviewees from Essity about their definitions of social sustainability, the Key Account Manager (PH) stated the key words and concepts: health and safety, human rights, and quality of life/wellbeing, the Marketing Manager (CG) stated: breaking taboos, making things better for women and children, supporting parents in their family lives, and equality. The Assortment Manager (CG) stated: actions in society rather than on the market, employee care, tax compliance, and following existing frameworks for sustainable development. The Key Account Manager (CG) stated: equal terms, no special treatment because of gender, race, or age, and responsible sourcing. As stated in Section 4.1 Essity have codes of conduct that describe the company's stance as a whole.

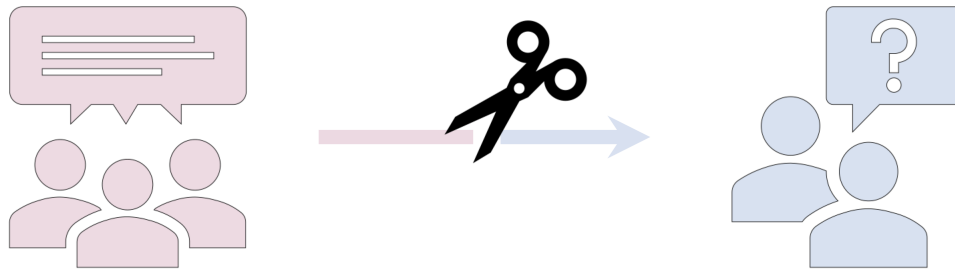
PRIV1-5 displayed a clear focus on their value chains when asked to define social sustainability. The most pressing issues in their respective value chains seemed to guide their definitions. PRIV1 defined social sustainability into four focus areas, in order use their size to have as much impact as possible across their particular value chain: (1) supporting refugees, supporting job creation, and employment programs, (2) diversity and inclusivity, gender balance, and fair wages, (3) supporting social enterprise, and (4) advocating for societal change regarding inclusivity and working conditions. PRIV1 have for example created home furnishing collections in collaboration with social entrepreneurs. PRIV2 reported that they define social sustainability by some aspects externally in their value chain and other aspects internally within their organisation. Externally, they focus on working rights and human rights in the supply chain. Internally they focus on gender equality, ratio of national and international employees, traineeships for youths or people who stand outside the labor market. PRIV3's definition of social sustainability differed between the parent company and the real estate subsidiary, but both expressed a focus on current issues in the respective value chains. On the parent company level, they focused on human rights, fair wages, and forced labor across the value chain. In the real estate subsidiary, their focus was on health, equality, contribution to sustainable societies where people are in focus and feel involved, and social stability and resilience over time. Improvement of neighbourhoods was viewed as the largest contribution, and next to that came influence through purchasing power. PRIV4 put human rights, occupational health and safety, and zero tolerance of anti-corruption as terms defining social sustainability. This is from a supply chain perspective where subcontractors need to comply with PRIV4's standards. Working with social issues in proximate areas along the value chain is also a core part of social sustainability for PRIV4. They viewed environmental sustainability as a social issue as well. The Purchasing Manager of PRIV5 defined social sustainability as "driving business that in one way or another gives back to the geographies you

are active in”, by “digging where you stand”. This can be interpreted as one way of addressing the issues in one’s value chain. PRIV5’s priorities were to take care of the next generation and those who stand outside the labor market in Sweden. Employees within PRIV5 have the right to sponsorships for any association they are active in during their free time. Improving the local environment is also seen as an issue of social sustainability.

Essity as well as PRIV1-5 seem to have adopted a value chain-based view of social sustainability. However, similarly to what was found in the public sector, the exact definition of social sustainability as a concept varied and this seems to be derived from a variation in business context between the different organisations. Furthermore, Essity and the other companies took a broader view than what was necessarily directly connected to the activities in their value chains. To give some examples of this, Essity stated action in society rather than on the market, PRIV1 stated supporting refugees and job creation, and PRIV2 stated traineeships for youths or people who stand outside the labor market.

## **5.2 Does Essity’s message reach the customers?**

Within PH, the ambition is to make social sustainability an integral part of the value proposition. If it is communicated in a new customer relationship, Essity’s social sustainability work as a whole is usually presented on a qualitative basis, but then as the relationship develops this is narrowed down and quantified more. It is supposed to bring value to the customer. For example, hygiene systems may be designed to be ergonomic and time efficient for customers in the cleaning services industry, which means that the offering directly contributes to the health and safety within the customer company. The reported experiences of the interviewed current or potential customers to Essity deviate a bit from this depiction, indicating that Essity’s message may not always reach the customers as intended. Figure 11 illustrates this, highlighting that the communication is broken somewhere between the supplier and the customer. The general response from them was that there is limited proactive communication about social sustainability from suppliers except from discussions about the minimum performance required to become a supplier.



*Figure 11: The figure illustrates how Essity’s message does not reach the customers as intended.*

In PRIV1’s case, communication about social sustainability mainly occurs through their supplier selection processes, and not so much through proactive initiatives by suppliers. New suppliers go through an initial assessment to ensure that they comply with PRIV1’s code of conduct. Due to the size and complexity of PRIV1’s supply chain, a risk-based approach is used to evaluate lower-tier suppliers, for which data is retrieved from sources like Maplecroft (a strategy consultancy focused on risk). For PRIV2, the communication is mostly done by agreement over PRIV2’s code of conduct. Apart from this, some companies choose to communicate more or less about it, and this often depends on the supplier’s value chain. If the supplier has production in China or Bangladesh, it is more important to communicate about human rights and labor rights than if the production is in Sweden for example, due to gaps in legislation between these regions. Communication around environmental sustainability usually takes more space. When there is communication about social sustainability, this is usually through written documents (sustainability reports for example), or oral exchange during meetings. On the parent company level of PRIV3, communication about social sustainability is mostly kept with the purpose of ensuring compliance with the company’s code of conduct. The experience from the Purchasing Manager within the real estate subsidiary (who also had experience from PRIV3’s shipping subsidiary) was that if social sustainability is proactively communicated by suppliers, this is most often done by sharing a “nice” and quite general document, resulting in limited credibility. The Sustainability Strategist from PRIV3 stated that it is unusual for suppliers to communicate about social sustainability but that it would be appreciated. Within PRIV4, communication about social sustainability is mainly done as a part of the company’s standard sourcing procedures, for example through supplier self-assessments and during follow-up meetings with suppliers. Suppliers rarely communicate proactively about social sustainability. PRIV4 also work with educational material to support suppliers in developing more sustainable practices. This is called “beyond monitoring” and the goal is to achieve a “self-playing piano” effect throughout the supply chain (meaning that the suppliers and sub-suppliers manage social

sustainability of their own accord). PRIV5 stated that suppliers provide information about social sustainability in different ways. Some suppliers communicate through digital channels, which the Purchasing Manager at PRIV5 finds valuable. They also mentioned that as a customer you do not need to make a full audit to get a picture of a supplier's commitment to social sustainability since it shines through in the overall impression.

Within CG, social sustainability is currently mostly communicated through brands, for example through Libresse which is closely connected with women's rights campaigns. The degree to which Essity as a whole present themselves as socially sustainable is limited. However, brand-related communication is perceived to spill over on the company's overall reputation as well. One interviewee expressed a desire to be more "out-there" with social work but that this also risks becoming too political. Social media is used to a greater extent towards consumers and Essity are considering using their campaigns in collaborative activations on customers' websites as a means to increase competitiveness through social sustainability. Unfortunately, no input could be gathered from Swedish retail chains which are the largest buyers of Essity's CG products. Otherwise it would have been interesting to compare that to the input from Essity employees within CG.

The Key Account Manager (PH) stated that social sustainability is communicated early on in the lifetime of the customer relationship, and then continually keeps being communicated. In the beginning it is communicated in a broader and more qualitative way and then it is narrowed down and quantified more. PRIV1 confirmed this notion to some degree stating that communication about social sustainability is shared throughout the collaboration, but depending on if a supplier shows any warning signs. If there are no issues the communication tends to fade. However, if a supplier breaks compliance with PRIV1's code of conduct, all deliveries are temporarily halted until the issue has been investigated. If the supplier cannot resolve the issue or create a change plan, the relationship may be terminated. And in such a situation the communication naturally intensifies. PRIV2 stated that the communication occurs during meetings. PRIV3 reported that it depends on the industry but in real estate, it is mostly when meeting suppliers for procurement and sometimes during follow-ups. PRIV4 described a similar situation to PRIV1, that communication about social sustainability occurs before entering an agreement but sometimes also in dedicated initiatives, for example when auditing suppliers in high-risk areas. PRIV5 stated that it happens early on in the relationship. So, the view presented by the Essity Key Account Manager (PH) may be a bit simplified compared to what was reported by the customers.

In CG, social sustainability is mainly communicated during presentations such as brand presentations, annual presentations and new launches. There is a 'launch

window' twice a year where new products can be launched, and this is an opportunity to communicate social sustainability. In addition, contact is kept continually with category managers at the customer companies. According to the employees from CG, it is challenging to make the customer understand the value in social sustainability. Furthermore, the CG employees viewed social sustainability as an opportunity for co-activation in customers' marketing channels. As stated earlier, no input could be gathered from current or potential buyers of Essity's CG and therefore no comparison could be made between the views of Essity employees and those companies.

### **5.3 Minimum requirements and differentiation**

According to the Key Account Manager (PH), there is no clarity regarding customer requirements for social sustainability. At the moment it is perceived to be enough to "be Essity". A wide range of factors may be included in the requirements, but customers buy from Essity without specific requirements because of the company's reputation and values. As described in Section 5.4, PRIV3 reported that if you work genuinely with social sustainability, positive references will appear in the network over time, creating a strong reputation which can "do the work on its own", supporting the view of the Key Account Manager (PH).

In CG, customers' requirements within the social dimension of sustainability are perceived as binary in nature by the interviewed Essity employees, meaning that you cannot become a supplier if you do not fulfil them. The retail segment is perceived as less strict about sustainability than other segments, other measurements such as delivery time still take a lot of space there. In line with this notion (though reported by companies that would be customers to the PH product range), PRIV1-5 all have minimum requirements of some kind based on their codes of conduct. In PRIV1's case, all requirements are in the code of conduct which is based on minimum requirements. There is a dedicated document for child labor and forced labor. PRIV2's code of conduct contains mandatory requirements based on the UN Global Compact principles, including human rights, working conditions, business ethics, and information. All PRIV3's requirements are in their code of conduct, including fair wages, working rights, and other "hygiene factors". These are all non-negotiables that need to be fulfilled in order to become and stay a supplier. PRIV4's code of conduct is divided into four parts where human rights and occupational health and safety are very important. Conflict minerals are also important, partly because of regulation in the US market. Subcontractors in some countries have a high risk for human rights issues related to mineral sourcing. PRIV5 which is a construction company stated that social sustainability is not a big part of project supplier requirements. In long-term collaborations the suppliers are however encouraged to follow PRIV5's code of conduct. Fair and ethical business, environment and

employee care are demands, the rest are mostly prompts. According to PRIV5, it is difficult to put social sustainability as a demand since it is not quantifiable.

Apart from the binary minimum requirements, the Essity interviewees from CG stated that customers seem to have some additional priorities, e.g. having a reliable and “still” situation in relation to their suppliers, avoiding scandals. They need to know that Essity’s products will support this. The notion that customers may have priorities that span beyond their codes of conduct may be true, but the exact priority of having a reliable situation in relation to their suppliers was not stated by any of the interviewees. PRIV1 are currently implementing a scale system based on their priorities to incentivise suppliers to go beyond the code of conduct and do even more. In this system there will be four levels; must, basic, advanced, and excellent. PRIV2 prioritise equality, diversity, and traineeships and in a wider sense, it depends on which issues are relevant for each industry. Safety and working conditions are very important in the real estate industry while for a company like Essity, working conditions at manufacturing sites are probably central according to PRIV2. However, no clear stance was taken by PRIV2 regarding the opportunity to differentiate by communicating good social sustainability performance. In PRIV3’s view, it can become a competitive edge to go beyond their code of conduct, but that still lies some time ahead in the future. They found lack of time to be a challenge and that it would be interesting to work more closely with suppliers around social sustainability, if there was time. PRIV4 thought that it would be preferable to follow up social sustainability issues regularly, for example in monthly business reviews and thus embed it into the ways of working. They find it “fantastic” when suppliers proactively communicate about social sustainability achievements. PRIV5 stated that they would reward initiatives which reflect the philosophy of giving back to society locally and in a way that is connected to the supplier’s core business more than initiatives that are disconnected to core business and thus seem ingenuine. One analysis to be drawn from this is that Essity may be able to benefit from understanding the priorities of their customers and compose their communication based on these.

#### **5.4 Key aspects for communicating social sustainability**

Two of the five external private companies (PRIV1 and PRIV3) preferred the communication from suppliers regarding social sustainability to be connected to their business. PRIV1 described that the social sustainability communication is not often directly connected to what they as a customer are selling, however, it would be substantially easier to talk about social sustainability if it were to be connected to their products. PRIV1 further explained how social sustainability has evolved from just being philanthropy, and what matters today is to make a real impact by connecting, collaborating, and utilising the strength you have as a company, and

this needs to be communicated effectively. This aligns with PRIV3's statement that it is key to connect the performance within social sustainability to the customers' business. PRIV3 also mentioned that it is important for a supplier such as Essity to connect their message to PRIV3's sustainability goals. Social sustainability can be seen as fluffy and irrelevant, some people are still very focused on price and quality as business drivers. Social sustainability needs to be quantified and connected to the customer value as much as possible to overcome this barrier, according to PRIV3. Adapting the communication towards the customers were also discussed by the employees of CG at Essity, they described that the communication needs to be connected to the individual customer's business strategy. The Key Account Manager (PH) agreed with this opinion, and stated the importance of being concrete and to combine social sustainability with business opportunities. The parts of Essity's social sustainability work which is disconnected from PH is left out for the customer to read on their own. Furthermore, the employees from CG explained one of their challenges, which was that the customer needs to gain something from Essity's efforts, and it could sometimes be difficult to translate them into a concrete advantage. PRIV3 mentioned how talking about certain dimensions of social sustainability and their implications for PRIV3's company's long-term profitability could ease some of the challenges when communicating social sustainability.

Tailoring the communication towards each customer is therefore of importance, both for employees at Essity and external private companies. PRIV 1 explicitly said that the communication strategy (material and channel) needs to be tailored to each target group. The employees at CG stated that a general base for communication can be used, but it then needs to be tailored to the unique needs of each customer. Another important aspect of tailoring the communication was brought up by PRIV4, who explained how the language used needs to be adapted to the stakeholders addressed. A common language is also mentioned by PRIV3, they believe it is necessary in order for customers to understand the value of the communication. Besides the language, PRIV3 preferred the communication to be through a combination of physical and virtual meetings where examples could be presented. Films were further examples of mediums they prefer the communication to be through. Overall, PRIV3 put forward that the communication needs to be brief and directed. Receiving access to suppliers' databases is the opposite according to PRIV3. Oral presentations and films were also approaches preferred by PRIV2, rather than brochures which they do not favor in the same degree. PRIV5 had a unique request, they wanted the supplier's activity to be posted on social channels. Moreover, PRIV1-3 all thought documents needed to be part of the communication. PRIV1 explained how documentation can help to map and assess the stakeholders to identify what type of information is needed, while PRIV2 and PRIV3 thought it could be a necessary means to strengthen what is being said and act as a support for decision making.

In order to manage the challenge of conceptual confusion, PRIV1-3 and PRIV5 suggested that suppliers should work with concrete examples. PRIV1 encouraged suppliers to create standardised frameworks in order to present achievements within social sustainability. One of the most important factors within communication according to PRIV2 was clarity, without clarity it can make customers feel tricked by nice words. PRIV2 preferred working with examples that are concrete which includes good initiatives, e.g. show how it looks inside a production facility with great conditions. Especially examples which are unique to one's business. Oftentimes, smaller initiatives and projects are forgotten in the communication and larger ones take more space. In PRIV2's case, a large solar panel project has got a lot of attention while a program where students from exposed areas around Gothenburg have been invited for study visits has not been used as much in communication. PRIV5 instead pointed out how suppliers should try to achieve performances that can be evaluated, e.g. "a sheet metal worker went out to a school and taught 30 kids about his/her job". Similar to PRIV3's belief that it is important to exemplify what has actually been done, and to present results that have been achieved (e.g. if a supplier supports a homework assistance project, what did participating youths gain, did anyone raise their grades?). PRIV3 further explained how suppliers should make the issues important internally first, then it will be easier to communicate with external companies as a salesperson. They also described how clear messages could have an educational effect. Not only should the social sustainability achievements be easy to evaluate, but it is of importance to quantify the created value as much as possible, which could be considerably challenging according to PRIV5. PRIV3 agree with this statement when describing how the benefits of environmental aspects are more readily quantifiable, and that the social side is not as systematic as the environmental side, resulting in limited consequences. PRIV5 also explained how it could help to delimit social sustainability into concrete focus areas. The employees at CG stated that the communication needs to be concrete and focused on specific parts and not include everything at the same time. The easiest mode of communicating this is (according to one interviewee at CG) in meetings.

Eighty percent of the external private organisations explicitly thought that addressing risks and challenges is substantially important to increase a supplier's credibility. PRIV4 explained it as apart from the code of conduct being signed, the most important part is to be transparent about challenges regarding social sustainability in the supply chain and showing how they are being addressed. Do not only say what the customer wants to hear, but what is actually being done and that social sustainability is being taken seriously. What is done, followed by how, and what results are achieved. Everyone is aware that virtually no supply chain is free from social problems and therefore it is not trustworthy to avoid talking about

them, according to PRIV4. PRIV2 expressed that it is crucial to address the existing issues in one's supply chain and how those are addressed since everyone knows that there are issues. PRIV2 further thought that suppliers should avoid only showing the positive aspects. PRIV1 described how it is important to show understanding for existing challenges in the current context and connecting them to where the biggest impact can be made. It is very important to go "beyond philanthropy" (referring to mere donations of money), according to PRIV1. PRIV3 also aligned with all of these opinions, when they reported how it makes the message tremendously more credible if existing problems are addressed instead of denying them, in addition to presenting action plans. Most important, they believed that suppliers should avoid over-promising. The employees at CG described the importance of maintaining credibility by supporting the content of the communication with facts and avoiding social greenwashing. The customers generally do not demand any proof that Essity fulfil their promises regarding social sustainability since the company's reputation is strong enough.

Besides just addressing the risks and challenges, PRIV1 explained how the transparency and management of key issues of a company should be connected to international standards. PRIV1 expressed, as mentioned before, that suppliers should make it more obvious that initiatives connect to core business. PRIV5 also preferred the social sustainability achievements to be connected to the core business. It is currently trendy for businesses to communicate about how they engage socially so it is key that the communication rhymes with the company's culture and values, so it becomes genuine, according to PRIV5.

#### **5.4.1 The importance of soft factors within the social sustainability communication**

The Key Account Manager (PH) reported that some parts of social sustainability are difficult to communicate in a good way because they require deep knowledge, i.e. suppliers need to have the right form of competence in order to be able to connect and tailor the communication towards customers. The employees at CG described that Essity need to invest more in educating their employees. However, they further explained how the knowledge not only needs to be within Essity but also at the receiver level, in other words among customers and consumers. On the other hand, PRIV1 believed that in order to create a well functional communication regarding social sustainability, the suppliers need to increase their knowledge around the subject. PRIV3 thought as well that lack of knowledge could be an issue for many organisations. However, their opinion was that the general knowledge regarding social sustainability, at all including parties, should be enhanced. Nonetheless, there could be some conflicting views on the importance of social sustainability, making the situation even more challenging, according to PRIV2. The Key Account

Manager (PH) explained how they at their department try to manage the knowledge gap which could sometimes occur, through bringing in experts to hold presentations about complex parts within social sustainability. More or less, it is sometimes necessary to have an expert receiving the communication as well to get it through. Essity need to get a foot in the door in relevant forums and one way to do this can be to raise interest with examples of sustainability-related solutions. For example, Essity have gained external interest for a system where paper towels are completely recycled as part of the company's manufacturing process, and this can provide them with the opportunity to talk about social sustainability as well.

One of the most important aspects within the preferred approaches from the external private companies was their credibility, however, the different companies had different paths to administer it. PRIV2 explained how being clear about what is being measured provides credibility. An example from environmental sustainability is the concept of being climate positive, it can be problematic to call yourself climate positive if you decide to keep unsustainable business processes just because you pay for climate compensation. PRIV2 also mentioned how they do not have any extensive structure in place to measure and follow-up every supplier, so they want to be able to trust data that is given to them. In PRIV1's meaning, credibility comes from connecting social sustainability achievements to international standards, such as UN, ILO, and international business reports. Certifications were also suggested by PRIV1, in order to help improve the credibility, although certification cannot be expected to give 100 % trust. Overall, PRIV1 preferred a combination of validation, reports, complementary material, good presentations, and evidence. Three other companies discussed certifications as well, however, not in a positive meaning. PRIV2 explained that certifications are sometimes expected but these are not at all inspiring, and PRIV5 stated that certifications can be used, although those can be a bit inflated. Many companies get certified using a consultant and then they lose the purpose and meaning of the certification but still get the benefits of having the symbol, according to PRIV5. PRIV3 described how certifications could be necessary if a strong reputation has not yet been built up. However, certifications can also be inflated, and they can be too niche and narrow.

Regarding the reputation and brand of a company, PRIV3 expressed that a strong reputation can do the work on its own and if you work genuinely with these questions, positive references will appear in the network. The employees from CG at Essity stated that it is important to focus on the consumer to build brand strength which could increase the interest from industrial customers. This aligns with PRIV3's further description which is that the value for the customer needs to be clear for it to be relevant. It needs to come out how Essity's social sustainability performance contributes either to the customer's own sustainability performance, or how it strengthens its brand and increases sales for example.

#### 5.4.2 Connecting the communication through a common language

One challenge mentioned by three of the external private organisations was the complexity of the concept of social sustainability. PRIV2 described how conceptual confusion is a big problem. There is a much lower degree of consensus around social sustainability as a concept than it is around sustainability as a whole. Dividing sustainability into three dimensions (environmental, social, and economic) is a well-established approach but even in that case some companies have their own definitions or priorities according to PRIV2. PRIV1 explained how it is challenging to communicate about social sustainability because of the ambiguity of the concept's meaning. Several suppliers do not have a deep understanding of the concept. Furthermore, there are no defined indicators to use to evaluate performance within social sustainability, in contrast to the environmental side where more tools have been developed. It becomes more about conveying stories and making achievements tangible, said PRIV1. The employees at CG addressed the topic by saying that social sustainability is a complex concept with many things happening, especially around a large company such as Essity. There are many parts interacting and it is also a global issue. It is a challenge to define social sustainability and to make it understandable. The Essity representative talking about social sustainability needs to understand it, which aligns with PRIV1 meaning about the importance of having the right people representing the information regarding social sustainability.

PRIV4 also mentioned that there exists a terminology gap within the subject of social sustainability, especially if you are working globally. They further explained that some requirements may be local, which makes it difficult to formulate communication that is relevant to every recipient. One aspect of this is that some words are taboo in some areas, e.g. "modern slavery", increasing the complexity in navigating with communication in global markets. PRIV4 stated that progress should be made towards a common code of conduct with clear definitions which everyone should agree on, where standardisation and collaboration is key. According to PRIV4, this seems to be on the way through, for example, the Responsible Business Alliance. A summary of the important aspects of communicating social sustainability in private procurement is displayed below in Table 6.

*Table 6: Summarising important aspects of communicating social sustainability in private procurement, derived from the interviews.*

*Important aspects when communicating social sustainability in private procurement*

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- *Tailoring the communication towards customers' business and values*
- *Have proper knowledge within the area*
- *Mitigate conceptual confusion*
- *Present tangible examples which are evaluable and connected to core values*
- *Provide a credible communication, avoid solely using certifications*
- *Acknowledge risks and challenges within the supply chain*
- *Display transparency throughout the supply chain*
- *Avoid greenwashing*

## 6 DISCUSSION

In this section the findings from both the public and the private sector are discussed in conjunction with the theoretical framework in order to lay a foundation for drawing conclusions and answering the research questions of this study.

### 6.1 Essity's current social sustainability communication method

This section discusses findings and topics which connect to RQ1a:

*How do Essity currently communicate social sustainability towards organisational customers and what are their challenges?*

#### 6.1.1 Essity's main challenges related to communication of social sustainability

Essity may not be proactive enough in their communication about social sustainability towards organisational customers, at least not in the right ways, according to the opinions of the external organisations. While the customers feel that the communication from their suppliers is generally limited, Essity find that it is difficult to make customers understand the value of social sustainability. This challenge is discussed in Section 6.1.2. Furthermore, there are indications that the communication is being misconceived by customers, which is discussed in Section 6.1.3. Conceptual confusion and creating/maintaining credibility are two other challenges which are discussed in Section 6.3.

#### 6.1.2 Lacking initiative in the communication

Sending strong signals is key to make a customer understand a certain value proposition and to make them believe that the proposition will be fulfilled (Payne et al., 2020), and according to Vesal et al. (2020) it is possible to increase the brand strength of a manufacturing firm by signalling customers about their efforts and successes regarding environmental sustainability. Looking at the findings in this study where all the interviewed organisations confirmed that good social sustainability performance could lead to an increased competitiveness, this seems to be an accurate notion for social sustainability as well. PRIV4 stated that it is "fantastic" when suppliers communicate proactively about social sustainability for example. So, communicating about it should generally be positive for the supplier firm, which is Essity in this case. Bai et al. (2019) supports this since their study stated that buying organisations increasingly take the social sustainability performance of their suppliers into account since this affects the totality of their

own sustainability performance from a supply chain perspective. Davis-Sramek et al. (2020) also found that social sustainability played a short-term differential role when selecting suppliers of transportation services, stating that the time horizon of a relationship seems to be an important boundary condition. According to PUB3, suppliers however tend to be more immature in their communication about social sustainability than in the environmental counterpart. Suppliers should proactively promote their solutions regarding social sustainability, as the market does not always know what to look for according to PUB8.

Most interviewees from the public as well as the private sector reported that their suppliers tend to take initiative and communicate proactively about social sustainability to quite a limited degree. This might reflect a missed opportunity for Essity since, as Anderson (2009) stated that customers define their own requirements (the requirements for social sustainability on the Swedish market is discussed in further detail in Section 6.2), but suppliers tend to know more details about their offerings, and can therefore communicate with the customers proactively to address needs that they (the customers) might not be aware of. Actors in industrial networks operate more or less in the presence of a “need uncertainty”, meaning that they do not know about everything that could be valuable to them (Anderson, 2009). This can be turned into an advantage for suppliers by influencing customers’ purchasing decisions by taking initiative to communicate about certain aspects of their value proposition, such as social sustainability. It could be an advantage for the customer too, if the supplier addresses a need that is actually valuable to fulfil.

According to the interviewees from CG at Essity, it is difficult to make their customers understand the value in social sustainability even when they try to. Multiple interviewees from the (current or potential) customer organisations brought up an issue that connected to this, namely that communication about social sustainability becomes much more effective if it informs the customer about how it contributes to their business strategy, perhaps as a building block in their sustainability agenda or as a strengthening factor for their brand. This is elaborated further in Section 6.3. As for the issue of taking initiative around social sustainability communication, there seems to be an opportunity for Essity and other companies to communicate more about their social sustainability performance in order to gain a competitive advantage. How this should be done is also discussed in further detail in Section 6.3.

At CG within Essity they communicate about social sustainability in the marketing of specific brands, such as Libresse which is related to women’s rights campaigns. The reason why this is useful in CG might be that the end-customers are consumers unlike in PH and HMS where the end-customers are businesses or public

organisations, which points to the differences between consumer and business markets described by van Weele (2018). However, the notion that consumer and industrial markets are fundamentally different has been challenged within academia and should not be assumed uncritically (Cova & Salle, 2008). Therefore, there might be an opportunity to work with brand-related campaigns within the other business units as well. If this is to be done, it can be beneficial to take into account that such signals become more apparent to business customers in closer relationships according Vesal et al. (2020), making it preferable for communication's sake to engage in close customer relationships.

Building on the previous section, one Essity CG interviewee stated that it could be interesting for them to co-activate Essity's social sustainability work in customers' marketing channels in a way that taps into Essity's performance to enhance the sustainability image of the customer as well. This was similarly stated by PUB2 who expressed an interest for combined marketing campaigns of this sort. This could be a way to communicate proactively, not only to the direct customer or business partner but to the surrounding network of businesses and consumers too. As van Weele (2018) explains, B2B markets often constitute complex industrial networks and industrial marketing strategies are focused on extending, investing in and continuously maintaining these networks and this requires active relationship management (van Weele, 2018).

### **6.1.3 Misconceived communication**

There were clearly differences between the view of the Key Account Manager (PH) from Essity and the views of PRIV1-5 regarding how communication about social sustainability is conducted. The Key Account Manager (PH) described that Essity communicate broadly about social sustainability in the beginnings of customer relationships, and then narrows down to more specific issues with quantified examples, and that this communication occurs continually throughout the relationship. On the other hand, PRIV1-5 stated that they rarely participate in communication about social sustainability in other cases than when agreeing upon codes of conduct or when an existing agreement has been breached. As pointed out in Section 5.2, this might indicate that Essity's message does not always reach the customers as intended. Using the customer value proposition cycle from Payne et al. (2020) as a reference, the Key Account Manager (PH) from Essity seem to have the right idea about how to integrate social sustainability into their value propositions and that communication needs to permeate this process continually. Having a clear idea about what to communicate is also in line with the general recommendation from Connors et al. (2017) that it is essential to know what you want to express in a message to make it concrete and understandable for the customer. Although PRIV1-5 could not say anything about Essity's communication specifically, their

views indicated that most suppliers can improve in this field.

## **6.2 Customer's requirements regarding social sustainability**

This section discusses findings and topics which connect to RQ1b:

*What are organisational customers' perceptions about social sustainability as a requirement within procurement?*

### **6.2.1 Influencing the requirements regarding social sustainability**

The Swedish county councils have successfully started to converge their requirements regarding social sustainability and sustainability in general. There is an ambition among the councils to develop this further and suppliers that support this development are likely to be preferred. However, the public procurement process is characterised by legality and public accountability, and the four principles of the EU directive for public procurement make it difficult for the county councils to reward certain suppliers for extra effort (van Weele, 2018). van Weele (2018) suggests that this structure does not promote supply chain collaboration and innovation, but it seems to be possible to influence the requirements of the Swedish county councils while complying completely with the EU directives. PUB8 stated that suppliers performing social sustainability well should increase the customers' knowledge about social sustainability during contract periods (which span over a maximum of four years) as this could lead to customers increasing their requirements, which could potentially benefit these suppliers in coming negotiations. PUB6 suggested this as well, stating that knowledge oftentimes constitutes a bottleneck when requirements are formulated in the public sector, creating an opportunity for suppliers such as Essity to advocate for certain changes as long as they possess an adequate knowledge base and sufficient communication capabilities.

PUB1 described a similar view, that it could be beneficial for well-performing suppliers to put pressure on end-customers in order to increase their social sustainability requirements to make it more challenging for other suppliers to fulfil them. Thus, creating differentiation, aligning with the notion by Lindgreen et al. (2008) that social sustainability can differentiate a company's product and influence the customer's purchase decision. This exact reasoning was not expressed by any companies from the private sector, but it seems likely that the opportunity to influence customer requirements could exist there as well. There is an interest among (at least certain) private sector customers to reward suppliers which perform well within social sustainability. And since the main hindering factor for doing this in the public sector is the regulatory structure, there should be an opportunity to influence requirements in the less regulated private sector as well. As stated by Rotondo et al. (2019), management has realised over the last decade that social

sustainability can support financial performance. The interviews confirmed that the interest for social sustainability is growing too. However, private sector customers seem to be lagging in implementations of reward systems for social sustainability. Only PRIV1 out of the interviewed companies reported that they have such a system in place. Discussions about this could be brought up in the sales manager-buyer relationships between Essity and its current or potential customers (Anderson, 2009). PRIV3 for example mentioned that it is preferable to have suppliers that perform well in this field since the supply chain as a whole is what matters and therefore it lies in the customers interest to incentivise their suppliers towards better social sustainability performance.

### **6.2.2 Price-reductions for social sustainability achievements**

The price offered by a supplier to a prospective buyer is an important aspect of the suppliers' bids but purchasing departments tend to take other factors into account as well, reflecting a TCO perspective which strives to assess the total cost throughout the product life cycle (van Weele, 2018). As stated in Section 6.1, suppliers' social sustainability performance is an increasingly considered aspect by buying organisations (Bai et al., 2019). The interview findings indicated that organisations in the public sector were willing to (to an unspecified degree) substitute price for social sustainability performance. This concept is explained in the last sentence of the fourth paragraph in Section 4.3. PUB1 viewed price-reductions as a potentially beneficial approach to reward suppliers that perform well within social sustainability and communicate efficiently about it. PUB2 also thought price-reductions could be a possible action to reward extraordinary social sustainability. This approach is under investigation within PUB3 as well. PUB5 and PUB6 addressed the matter during the interviews, the former stating that they have it under investigation and the latter that they already have a process for this in place. This represents an opportunity for Essity to use their social sustainability performance to increase their chances of being selected in tendering processes.

### **6.2.3 Social sustainability as a long-term competitive edge**

There seems to be consensus within the public sector that a socially sustainable supply chain can be a competitive advantage. PUB7 agreed with this but added that the supplier should be aware of the potential increased scrutiny from engaging in social sustainability. In the private sector there is a growing interest for social sustainability as a supplier evaluation parameter, but few have systems in place for materialising this in a differentiating way. Customers' requirement structures are not yet completely adapted to the growing importance of social sustainability. Some organisations are currently undergoing initial implementations with solutions like price-reduction frameworks and differentiation systems to reward and incentivise

their suppliers for achievements within social sustainability and to enhance the efforts further. There are on the other hand no findings in this study indicating that the importance and the value of social sustainability is going to decrease so it seems reasonable to anticipate and adapt to this trend proactively based on the assumption that more and more customers are going to adopt reward systems in the future. By doing this, Essity will be prepared and have a competitive advantage when reality strikes. It is key to understand the individual priorities of each customer when designing the communication about social sustainability, since every organisation works in a unique context. The importance of tailoring the communication for each recipient is elaborated in detail in Section 6.3.2.

### **6.3 Central aspects when designing social sustainability communication**

This section discusses findings and topics which connect to RQ1c:

*How do organisational customers prefer to receive communication about social sustainability?*

#### **6.3.1 Mitigating conceptual confusion through a common foundation**

There seems to be a varying view on social sustainability within Essity which became visible since the interviewees stated different aspects to define the concept. But the company as a whole has coherent codes of conduct which are based on common global conventions and these can serve as definitions of social sustainability. The interviewed public organisations also based their definitions on common global conventions but the interviewees from these organisations showed more consistency in relation to the referred conventions (e.g. UN Global Compact and ILO Core Conventions). One reason for this might be the extensive collaboration within the Swedish public sector.

One aspect that came up when interviewing PUB3 was that social sustainability can be regarded as a hypernym, meaning that it is an umbrella covering many sub-concepts. Viewing the concept from this perspective allows organisations to prioritise based on what issues are most urgent in their particular value chain. And such prioritisations were apparent in virtually every interview. Organisations from the public as well as the private sector tended to define the concept of social sustainability based on what challenges were most pressing for them. Although it is useful to have some flexibility in the concept since this allows for prioritisation, it can also cause confusion which is elaborated further in the next paragraph. Another difficulty arising from a lack of conceptual definition is that it hinders problem definition and performance measurement (Golicic et al., 2020).

Conceptual confusion due to the complexity of social sustainability was an issue expressed by both the private and the public sector as well as employees internally within Essity. The subject's complexity entails challenges for all parties involved as a result of the low degree of consensus around social sustainability. Sudusinghe & Seuring (2020) explained how the challenge in understanding social sustainability could be a consequence of the new social issues which arise frequently. Lindegren et al. (2008) further described that conceptual confusion could be a consequence from stakeholders creating their personal perception of social sustainability. This seems to be the case as many of the organisations which did not follow incorporated international standards of sustainability had a hard time defining social sustainability. Leone (2019) described it as a result of the lack in clear clarification of the concept. Internally, Essity believed that the extreme amount of information social sustainability contains, makes it challenging to penetrate to the important material. Externally, private companies thought the communication regarding social sustainability became more and more cumbersome, due to its complexity. Missimer et al. (2017) argue that the concept of social sustainability has faced several challenges, such as vagueness and debates over which values to prioritise. The vagueness is especially palpable within social sustainability when it is compared to the environmental sustainability dimension, as PRIV2 did for example. This opinion is well agreed upon within the literature, where both older articles such as von Geibler et al. (2006) and newer ones, Golicic et al. (2020), describe how environmental sustainability has received far more attention than social sustainability. One of the reasons, according to PRIV1, is the lack of indicators to use when evaluating performances within social sustainability, in contrast to the more developed dimension of environmental sustainability. The employees at CG explained the issue through the challenge of making the subject of social sustainability understandable, partly because of the numerous interactions but also as a result of the global operations. The view of global supply chains being a challenge was also brought up by PRIV4, they gave the example of words which could be taboo in some regional areas of the world, increasing the complexity of the subject even further.

However, Missimer et al. (2017) recommended that a vague and plural description of social sustainability could be the preferred approach and that the common definition only needs to be general enough, as attempts to describe social sustainability still could contribute to some learning. This was partly illustrated by three of the organisations (PRIV3-5), as they reported how a common language could ease the communication and the comprehension regarding social sustainability. A common language together with the previously described clear definition of social sustainability could act as a foundation for the subject, which could lead to a mitigation of the confusion within the subject as well as turnaround

for companies having problems with managing and structuring social sustainability, as described by Rotondo et al. (2019) and Garbi (2016).

### **6.3.2 Tailoring the communication towards customer's business**

One of the key findings about social sustainability communication was the importance of tailoring it towards each recipient. This was described by several organisations, both within the public and the private sector. PRIV1 explicitly said that it would facilitate the communication if it would be tailored to them. Both the communication channel but also its context, plays a vital role for how the communication is received by the customer (Sidhu & Volberda, 2011). Essity illustrated how the packaging of their social sustainability communication is highly important to them. They try to demonstrate the added value customers will receive by showcasing performances related to the unique needs of each customer. Both PH and CG expressed this intention. As Gench (2017) explained, affecting the customers positively is the aim of communicating social sustainability, which can only be achieved through an adequate communication method. However, the Procurement Manager (PH) also mentioned how tailoring the communication towards each customer and making it product related is one of the challenges Essity are currently trying to manage, supporting that it could be further improved. This aligns with Leone's (2019) wider view that the world is still missing a distinct approach for communicating social sustainability, as there is a lack of standardisation for it.

Taylor et al. (2018) recommendation was that the social sustainability performance should be connected to the company's overall strategy, as it would lead to an internal comprehension, making it easier to communicate the performance externally. The findings instead signalled that the communication should be connected to customers' business and values, which is often not the case according to PRIV1. The connection could either be to customers' sustainability goals or to their long-term profitability according to PRIV3. The intention of connecting the communication to individual customer's business strategy was discussed by PH and CG, however, some organisations seem to have another perception about the actuality of their communication.

The different forms in which the external organisations preferred to receive communication about social sustainability further strengthen the result that the communication should be tailored to each receiver. Websites, databases, films, social media, profound reports or documentations were all preferred by different organisations, some would even like several of them to complement each other. On the other hand, some organisations dismissed what others preferred. Making it almost impossible to establish a general approach for communicating social

sustainability. Instead, as the employees at CG proposed, the communication should begin with a general base and then gradually be tailored to the demands of each customer as Essity encounter their specific needs. What they should bear in mind is the adjustment some communication needs within different channels, as some of them could require more context building than others (Gundling, 1999).

### **6.3.3 Facilitate understanding with tangible examples**

Blank or general statements could severely impact the communication regarding social sustainability negatively. This is the thought of more than half of the public organisation, as it makes the message and the suppliers' achievements challenging to understand and the buyers will not feel that the communication is directed to their business. Not only blank or general statements, but also numbers presented which are not put into relation to something according to PUB4. Internally, the employees at CG explained it as the customers need to gain something from Essity's achievements, and the efforts could sometimes be difficult to translate into concrete advantages.

In order to create understandable messages for the customer, they need to be concrete according to Connor et al. (2017). They explained how concrete messages both could mitigate the negative effect of not understanding the message and increase customers' impression of the company. Almost all of the external organisations explicitly mentioned tangible examples as an approach to ease the social sustainability communication and enhance suppliers' credibility. They all agreed that concrete messages would give a better insight to suppliers' social sustainability achievements. The tangible examples should preferably pinpoint important parameters connected to the suppliers' organisation and they should be unique to their business. Both small and big initiatives were encouraged to bring to light. The employees at CG stated that Essity's communication needs to be both concrete and focused on specific parts, not including everything at the same time, meaning that they are on the right track in comparison to the external organisations' thoughts. However, compared to the perceived importance of the external organisation for concrete examples, Essity have a possibility for further development within their communication, which the Sales Manager of HMS explained that they try to do in Norway through digital or paper brochures presenting specific examples within their supply chain. In order to make the message tangible and understandable, it is of essence for suppliers to know what they want to express in their message (Connors et al., 2017), which should be based on the customers' value, relating back to the previous section on how to tailor the communication towards the customers.

Another important aspect of making the message concrete, as described by

Arvidsson (2010), is the need for the examples to be evaluable. Arvidsson (2010) further explained how it is vital for customers to be able to recognise and compare different companies' achievements. This perception was shared by PRIV3 and PRIV5, who expressed that the suppliers should try to present achievements which could be evaluated and that examples given by the suppliers should quantify the created value for the customers.

#### **6.3.4 Training to increase competence**

The issue of competence regarding social sustainability was raised as a communication issue by both PH and CG within Essity and by eight of the 13 organisations, meaning that it is a substantial barrier for the communication. Not only is the knowledge and competence essential for the information exchange between buyers and sellers, but also for the communicator's perceived trust and expertise (Belonax Jr et al., 2007). Externally, suppliers experienced an immaturity from suppliers regarding their social sustainability knowledge. They prefer suppliers who understand requirements within their codes of conduct and who have the competence to make the message understandable for customers who might not possess this expertise. This connects back to the previous section, where concrete examples were a solution for making the message understandable. So, even if the purchasers do not have the right form of competence within the area, the suppliers should with their expertise about social sustainability be able to explain and train them about the subject. In order to be able to achieve this, they need to have knowledge about the concept and be able to tailor the communication towards the receiver. This could lead to customers placing higher requirements within the procurement, as a result of increased knowledge about social sustainability, ultimately benefiting suppliers who can fulfil the demands, as elaborated in Section 6.2.1. Building up to the employees at CG's description which was that the knowledge not only needs to be within Essity, but also at the receiver level. This aligns with PUB2's thought of increasing the general knowledge regarding social sustainability, for all parties involved.

Essity agreed that it is of importance that suppliers have knowledge about social sustainability in order to communicate it well. The employees at CG stated that Essity need to invest even more in educating their employees to be in the lead. PUB3 and PUB8 also preferred suppliers to educate themselves more within the subject, they thought that the increased competence could lead to a higher credibility as suppliers would possess the right form of knowledge. The same perception was shared by Zakaria & Mustaffa (2014). Credibility is elaborated further in Section 6.3.5. One of Essity's solutions to bridge the knowledge gap which sometimes occurs, was to bring in experts within the area, as extensive information might require additional expertise. The experts could through their presentations

about the more complex parts make sure that the communication gets through, increasing the customers' perception about Essity's expertise, which could according to Zakaria & Mustafa (2014) impact their attitude towards and likability for Essity's brand.

### **6.3.5 Credibility as an essential factor within communication**

All of the previously discussed issues are essential in order to create an effective communication regarding social sustainability. However, if the suppliers are not believed to be credible or their message does not feel trustworthy, the communication as a whole will fail because it would endorse a lack of trust from the customer's perspective (Leone, 2019). All of the interviewed external organisations required a high credibility from the suppliers' communication. This aligns with Hu et al. (2019) belief that the communication regarding social sustainability needs to be trustworthy in order to get stakeholders' full attention. One of the approaches believed to increase credibility, which was mentioned by Essity, was through certifications. However, a supplier should not only rely on certifications as several of the interviewed external organisations felt that they cannot give a 100 % trust. Some even believed that they could be a bit inflated and lose their purpose. As a result of these opinions, certifications are not recommended to be used solely, but if they were to be used, PUB2 and PUB4 preferred them at least to be valid by a third party. This corresponds to Payne et al. (2020) statement about how suppliers must know what the customers value in order to create a trustworthy communication. Besides fulfilling the previously mentioned issues, many individual requests were mentioned in order to create credibility from the suppliers, again pointing towards the importance of tailoring the communication to each recipient. The most noticeable approaches which were recurring among the interviews were: addressing and acknowledging risks and challenges, having sustainability practices within the whole company and connecting them to the core culture and values of the company, having a solid reputation, showing transparency through openness, and having control over the supply chain.

Addressing risks and challenges within suppliers' supply chains were not found in the literature, but was a major factor explicitly mentioned by more than 60 % of the external organisations, in order to increase suppliers' credibility. They preferred the suppliers to conduct risk analyses and perform deviation management and to have frameworks in place for how they manage their issues. Several of these organisations explained how they disrelished when suppliers claim that they do not have any challenges within their supply chain, as this will show that they are either hiding their issues or do not have enough control to be aware of them. Everybody knows there are challenges within every supply chain, the best thing is to address and be transparent about them in order to enhance your credibility as a supplier. PUB2

described how suppliers should avoid only showing positive aspects of their performance. Distracting customers from challenges with positive aspects of suppliers' achievements could lead to a belief of window dressing (Connors et al., 2017). A synonym to window dressing is greenwashing, which PUB6 mentioned could be avoided through acknowledging risks within suppliers' supply chains, and by showing transparency throughout the supply chain. The best way, according to Connor et al. (2017) to overcome the aspect of window dressing is for companies to be open about their issues and to tell the truth. Acknowledging risks and challenges were not addressed by Essity, but they mentioned that they try to avoid social greenwashing. This means that there is an awareness gap between the external organisations and the literature as well as Essity's current method of communicating social sustainability, when it comes to acknowledging risks and challenges.

Three of the public organisations explained how concrete examples will not only lead to a more understandable message, but that it also displays openness and transparency throughout the supply chain. It will furthermore indicate a more extensive control over the supply chain. PUB6 described how it is illustrated through a company's transparency how well they are managing social sustainability. Displaying transparency increases the supplier's credibility and provides security for buyers according to PUB6. Many of the external organisations required their suppliers to be transparent with their work. What is most important is to ensure transparency throughout the supply chain, so it does not end at the first-tier supplier according to PUB5. When companies market social sustainability more and more, they should be aware of the increase in public exposure, as scrutiny will arise (Hu et al., 2019). Hu et al. (2019) further explained how transparency can help companies to manage scrutiny, which could lead to a stronger credibility. Essity already achieves a high degree of control over their supply chain, which they explained leads to customers feeling secure and trusting. What they do (within HMS) is to provide profound documents which confirm that their systems are in place and that they cover the whole supply chain. However, connecting back to Section 6.3.3, this could be more tailored to each customer, encouraging further improvement of Essity's credibility. It should also be assured that these frameworks are in place for all of Essity's business units, displaying an equal transparency for the whole company.

The sustainability practices of a company affect its reputation. The importance of performing social sustainability well throughout the company and its supply chain was only mentioned explicitly by PUB5, however, several external organisations hinted about it through their desire for transparency. A supplier's claims about social sustainability performance will not be credible if they end at the first-tier supplier or only relate to certain departments of the company. Arvidsson (2010) explained that there is often scepticism towards communication about social

sustainability among stakeholders, which is only believed to increase if it is not anchored within the whole company. One way of tackling this is to anchor it within top management, according to PUB5. PRIV1 and PRIV5 added that social sustainability initiatives should be connected to the company's core culture and values since it becomes far more genuine in that way. If social sustainability becomes anchored within the company as a core value, it will become embedded into their reputation, which is positive as a strong reputation can do marketing work on its own, according to PRIV3. PRIV3 further explained how positive references will appear in the network if suppliers are working genuinely with issues such as social sustainability.

By overcoming the issue of credibility, a company could proactively communicate about social sustainability without losing its trust, which is explained by Arvidsson (2010) as one of the main challenges with communicating a high social sustainability performance. In her article she indicated that "good enough" achievements are more credible, as companies seemingly would not lie about those. However, connecting back to Section 6.1.1 and 6.2.3 where it is clear that social sustainability has a competitive advantage which is preferred to be communicated proactively by several companies, Essity should go beyond "good enough" achievements and openly present their performances to customers. Especially if they manage to overcome the issues described throughout this report. Not only to increase customers' competence which could benefit Essity in the long run, but to gain more business, strengthening their economic sustainability, and to increase their brand image as a leading company within social sustainability. Hu et al. (2019) concluded that firms who are marketing social sustainability are less likely to commit to ethically dubious business as they are under more scrutiny, benefiting the company (Essity in this case) in the long-term.

## **6.4 The 6Ts of Social Sustainability Communication**

Reflecting upon the importance of central aspects when designing social sustainability communication as discussed in the previous section, it is imperative for any company communicating about social sustainability to take certain actions. Hence, based on the analysis of the findings and the theoretical framework, a novel framework was developed consisting of six principles to guide companies towards more effective social sustainability communication. The new framework is displayed in Figure 12.

## **The 6Ts of Social Sustainability Communication**

**T**ailored content  
**T**aking initiative  
**T**angible examples  
**T**raining  
**T**ransparency  
**T**ruthfulness

*Figure 12: The 6Ts of Social Sustainability Communication.*

The 6Ts of Social Sustainability Communication is illustrated in Figure 12. It is a comprehensive and easy-to-use framework for B2B communication, which addresses the challenges associated with social sustainability communication. Following is a concise description of the framework, which can be used by all companies.

### ***Tailored content***

Tailoring the communication towards each recipient is important so it becomes connected to customers' business, values and products. A general base should first be established, then the tailoring should increase as the company discovers unique needs of each customer, which includes language, channel and communication method. This will facilitate the communication and support customers to understand the value brought by the company.

### ***Taking initiative***

Taking initiative refers to the act of incorporating social sustainability more in the communication with customers. The company should communicate proactively about social sustainability if this field is managed well. They should also assure that the communication is understood by the customers as intended, to avoid misunderstanding. As mentioned before, the company should try to influence the end-customer since this could lead to increased competitiveness and a potential to gain rewards such as price-reductions (if the customer has implemented such a process) in exchange for social sustainability performances. Taking initiative could also help to prepare for the growing demand for future reward systems, and it could utilise a potential "need uncertainty".

### ***Tangible examples***

Tangible examples focus on providing concrete examples through clear messages. Concrete examples will support the mitigation of conceptual confusion and create a

higher credibility. These examples should to the degree it is possible be evaluable. The message should be clear and connected to the core values of the company. The company should avoid solely using certifications, as these are not trusted with 100 % certainty by customers, and they should keep away from blank or general statements because they make it harder to understand the message and lowers the credibility.

### ***Training***

Training is about increasing the social sustainability competence, both internally and among customers. The whole company should be on board for an integrated and coherent social sustainability communication. This can be achieved through training across all levels within the company, in order to know what the company has to offer within social sustainability. Furthermore, the company should share their knowledge with customers in the adjacent network to increase their leverage when influencing customers' requirements.

### ***Transparency***

Transparency aims at being open about all activities throughout the supply chain. Both transparency and control over the supply chain should be displayed. Acknowledging risks and challenges and the approach the company takes to manage these, are important aspects to achieve this. These actions will increase or help to maintain the company's credibility within social sustainability.

### ***Truthfulness***

Truthfulness means that the company should communicate with sincerity. Presenting material openly and honestly will mitigate the risk of being accused of greenwashing, since the communication is based on facts. Connecting to the T for transparency, truthfulness will gain strength from addressing risks and challenges.

## 7 CONCLUSION

This section will answer the main research question of the study in order to provide a recommendation for Essity, and then general implications for managers and academia will be presented as well. But first, the three sub-questions that were posed in order to answer the main research question will be answered.

**RQ1a:** How do Essity currently communicate social sustainability towards organisational customers and what are their challenges?

Essity communicate about social sustainability in some different ways depending on which sector of customers and which BU within Essity you focus on. But there are some common issues that need to be addressed across these dimensions. First of all, it seems that the communication between Essity and their customers may not always be understood by the customers as intended by Essity. This conclusion is partially based on information about the communication by suppliers in general, but since Essity were not excluded from this view there is at least a clear risk that their communication about social sustainability is not understood by customers in the most compelling way. The general picture that was conveyed by interviewees from Essity was that they try to communicate about social sustainability e.g. in dialogue in the ongoing relationships with their customers and through their brands (mostly in CG). But they also acknowledge that they, at least towards the public sector, do not always communicate about this topic at all, and the current or potential customer organisations that were interviewed reported that their suppliers rarely communicate about social sustainability beyond discussions about minimum requirements. So, a conclusion can be made that communication about social sustainability is generally either infrequent or ineffective, or both, in business to business relationships. And Essity cannot be exempt from this issue. Furthermore, the communication is complicated by the conceptual plurality and complexity of the term social sustainability. It can be regarded as a hypernym, or an umbrella term, containing multiple suitable definitions depending on the context the communication occurs in. This makes conceptual confusion an imminent challenge for communication. In addition to this, the knowledge level about social sustainability tends to be low in the market which hinders effective communication. Theory however suggests that it might be preferable to have a plural definition of the concept, which was also confirmed by interviewees stating that the definitions are often rightfully context based.

**RQ1b:** What are organisational customers' perceptions about social sustainability as a requirement within procurement?

The requirements for social sustainability are still mostly based on minimum levels,

which suppliers need to reach within certain parameters. However, multiple organisations are acknowledging the potential benefit that more granular and differentiated requirements could have for whole supply chains. In the Swedish public sector, in which organisations' purchasing processes are regulated by the EU directives for public procurement, there is a great interest for this. All Swedish county councils are collaborating to converge their sustainability agenda, where putting social sustainability requirements on their suppliers is one part. And they have the ambition to implement ways of rewarding suppliers who perform well within social sustainability, for example price-reductions. Such a system is already in place in one county, but the feasibility of such implementations varies among the different councils for economic and scale-related reasons. The requirements are non-negotiable in tenders in the Swedish public sector as a result of the EU directives, but there is a way to raise the bar when it comes to social sustainability requirements in tenders, namely by influencing the public customers during a contract period (which spans over a maximum of four years) in order to shape the requirements for the next tender and have an advantage there. In that way a company, such as Essity, can strategies around making the requirements stricter and more suited to what they have to offer. One concrete way of doing this is to engage in information and knowledge sharing about social sustainability with public customers because the knowledge level can reportedly be lacking in these organisations. The private sector is also increasingly interested in their suppliers' social sustainability. One company reported that they are just implementing a four-stage system for assessing their suppliers' social sustainability performance. But the other companies did not have any similar structures in place, even though they expressed a clear interest in social sustainability and indicated that it is likely to become more important as a performance measurement for supplier evaluation. There may also be a "need uncertainty", among some customers within this field and if so, that would be an opportunity to push social sustainability a bit more. Prioritising social sustainability and having good communication practices around it will likely be beneficial in the long run since the trend is clearly pointing towards more focus on it in industrial business.

**RQ1c:** How do organisational customers prefer to receive communication about social sustainability?

When the external organisations were interviewed, several approaches were depicted. Some of them were unique to one or a few organisations, others were strongly recurring through their examples. First of all, the communication should be tailored to each recipient, preferably by connecting the communication to customers' business and values. The suppliers should either ask the customer or investigate themselves in order to understand what type of communication the customers prefer since it was apparent through this study that different organisations often have their

own individual preferred approach. This will facilitate the communication and ease the otherwise often misconceived communication about social sustainability, and it will support the customers in understanding the value brought by the supplier. When tailoring the communication there are some key aspects which the supplier should work on. They should provide concrete examples of their social sustainability work and achievements, which should to the degree it is possible be evaluable. Furthermore, transparency must be displayed throughout the supply chain in order to show openness and control over the supply chain and mitigate the risk of being accused of greenwashing. Most important, to maintain credibility as a supplier, they should acknowledge risks and challenges faced within their supply chain. If this is neglected, most customers will not trust the communication given. Certifications should not be used solely, as they cannot be relied on with 100 % certainty. If a supplier were to use certifications, they must always be validated by a third party. Statements which are blank or too general is another approach that should be avoided since this results in a less tailored communication and makes it harder to understand the message provided. Customers also prefer that suppliers have sustainability practices as a whole, preferably connected to the core values of the supplier. All of these key aspects will help to create and preserve the supplier's credibility, which is essential in the communication about social sustainability. If a supplier is able to apply these methods, their social sustainability reputation will increase, which could support their credibility even further among other customers.

## **7.1 Recommendations for Essity**

In this section the main research question will be answered:

**RQ1:** How should Essity communicate their social sustainability performance towards organisational customers in order to increase competitiveness?

The 6Ts for Social Sustainability Communication will be applied to answer this question. The framework consists of six principles that have been identified as key success factors for communication about social sustainability. A number of suitable action points for Essity have been identified within each principle and these will be presented along with their expected outcomes. The principles are tailored content, taking initiative, tangible examples, training, transparency, and truthfulness (see Figure 12). If Essity apply the six principles, their communication method regarding social sustainability could be improved, and their credibility could increase. The 6T framework is comprehensive and easy to use for Essity's managers, and if applied properly it could lead to an increased competitive advantage long-term.

### ***Tailored content***

Essity should tailor the communication so it becomes connected to customers'

business and values. They should initiate the communication through a general base and then increase the tailoring as they discover unique needs of each customer. This includes language, channel and communication method. If Essity manage to tailor the communication well, it will facilitate the communication and support customers to understand the value brought by Essity. Tailoring the communication could also be brand or product related, which has been seen to contribute to positive effects within CG. Applying brand or product related communication onto the other BUs should have the same effect.

### ***Taking initiative***

Taking initiative refers to the act of incorporating social sustainability more in the communication with customers. One part of this is that Essity should communicate more proactively about social sustainability, which is important since the interviewed organisations reported a low activity in this area from their suppliers in general. Essity should also implement a process to ensure that the communication is understood by the customers as intended, to avoid misunderstandings. Another part is to influence the end-customers in both the public and the private sector. This can lead to an increased competitiveness in the public sector long-term, with a potential to gain price-reductions in exchange for social sustainability performance. In the private sector it can lead to a preparedness from Essity's side for a growing demand and an advantage in future reward systems. It can also help in utilising a potential "need uncertainty" in both sectors. Lastly, co-activating customer's channels with content based on Essity's social sustainability achievements can be a great way to gain a mutual advantage between Essity and the customer.

### ***Tangible examples***

Concrete examples are an important aspect of Essity's communication regarding social sustainability in order to make the message understandable and mitigate the challenge of conceptual confusion, while at the same time creating a higher credibility. These examples should to the degree it is possible be evaluable. When illustrating tangible examples, the message should be clear. Clear messages have the effect of being educational and could increase customers' impression of Essity. The message including the concrete examples should be connected to the core values of Essity, in order to maintain a high credibility. Essity should avoid solely using certification, as these are often not trusted with 100 % certainty and do not cover all aspects of social sustainability. The last recommendation within tangible examples is to keep away from blank or general statements, they make it harder to understand the message provided and they decrease Essity's credibility.

### ***Training***

Training is about increasing the social sustainability competence, both internally at Essity and externally among customers. First, Essity should have the whole

company on board for an integrated and coherent social sustainability communication across the different BUs. To achieve this, employees on all levels in the organisation need to be trained and have a good sense of what Essity have to offer within social sustainability. This will increase or at least help to maintain the already strong credibility of Essity in the area of social sustainability. Furthermore, Essity should share their knowledge with customers in the adjacent network to increase their leverage when influencing customer requirements.

### ***Transparency***

Transparency is about being open about all activities throughout the supply chain. Essity should display transparency and demonstrate control over their supply chain. They should also acknowledge risks and challenges and convey which approach is taken to manage these. These actions will increase or help maintain Essity's strong credibility within social sustainability.

### ***Truthfulness***

Truthfulness means that Essity should communicate with sincerity. When presenting material openly and honestly, Essity could mitigate the risk of being accused of greenwashing, since the communication will be supported with facts. Connecting to the principle of transparency, Essity's truthfulness could gain strength from the acknowledgement of risks and challenges.

## **7.2 Managerial implications**

The demand for social sustainability is growing. This is confirmed both by the literature and the qualitative data collected in this study where organisations emphasised the importance of social sustainability. As a result of the increasing demand, a potential to gain a competitive advantage has emerged. Most of the interviewed organisations believed that social sustainability achievements could yield a competitive advantage if being managed and communicated well. This was supported by the literature as authors described how social sustainability is an important factor for being competitive and attractive on the market. One of the approaches to obtain the potential benefit within the public sector is to influence the end-customers' requirements, as it could lead to an advantage in the next tender. Several organisations have implemented or are currently investigating reward systems (e.g. price-reductions) for companies with valuable social sustainability achievements (read more about this in Section 6.2.2).

However, communication about social sustainability can be challenging. It is often misconceived, and thus social sustainability does not become as highly valued as it could be, partially as a result of not being tailored to each recipient. Truthfulness could be hard to achieve, and risks and challenges are not acknowledged enough,

which could lead to a questioning about its credibility. The 6Ts of Social Sustainability Communication is a comprehensive and easy-to-use framework for B2B communication, which addresses all these factors. All organisations working with social sustainability can apply this framework, meaning it is not only directed to Essity. The framework could improve a company's communication method and increase their credibility.

### **7.3 Academic implications**

Some gaps have been identified in the academic literature during the course of this study. For example, there is a limited amount of research around practical implementations of reward systems for social sustainability achievements (e.g. price-reductions). This topic would be an interesting one for future research to gain evidence for best practices. An adjacent topic is that of influencing end-customers within public procurement. This study suggests a conceptual framework for how this can be operationalised (see Section 4.3), but looking deeper into the details of this could be valuable. Another topic, which is clearly fragmented and in need of more research, is standardisation within social sustainability. It is not necessarily preferable to strive for a narrow and strict standardisation scheme, as some research for example suggests that a plural definition of social sustainability is preferable. However, a clearer structure within the field would be beneficial for both academics and industry professionals. So, more research within this field would be valuable as well. It was also difficult to find any research supporting the notion that acknowledging risks and challenges related to social sustainability increases a company's credibility. Further research could be useful to confirm this notion. Lastly, the authors of this study suggest further research on the 6T framework. Action research for applying and evaluating the framework in an industrial context could be a good way to go.

### **7.4 Limitations**

The study was limited by four main issues. Firstly, the time at hand was limited to around 15 weeks. If there would have been more time, the study could have gone even deeper with more interviews from a wider range of organisations. In that case the framework could have been applied to Essity's business for evaluation of the principles' robustness. Secondly, no relevant Swedish customer company to the BU CG within Essity could participate in interviews, hence, no data was collected from that segment. There are three companies in this category, and all three declined to participate. Further on the topic of interviewees, the delimitation was set to the Swedish market only, however, if more time would have been available this scope could have been expanded into other countries as well which could have been relevant both from an academic perspective since more markets would have been analysed

and from Essity's perspective since they have a global presence. Thirdly, not all interviewed organisations were direct customers to Essity and thus some questions posed to assess Essity's communication had to be answered based on generalisation. Furthermore, there is a research quality related risk that the study was steered in a certain direction due to subjectivity in the question formulation. Connecting back to the time limitation, if there would have been more time the interview questions could have been developed in a more robust manner by conducting pilot interviews followed by evaluation. Fourthly, the Covid-19 pandemic may have led potential interviewees to decline due to a shift in prioritisations.

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# APPENDICES

## Appendix A

### Interview guide Type 1

1. Would it be okay to record this interview?
2. Describe your role within your sales department?
3. Which business units do you work with?
4. Which customer(s) do you work with?
5. What is social sustainability for you, please name three factors?
6. How do you communicate social sustainability in your sales process?
7. When do you communicate social sustainability in your sales process?
8. Do you communicate it differently towards different customers?
9. What is important in social sustainability communication in your sales process?
10. What customer requirements regarding social sustainability are most prevalent?
11. Are there any clear differences between different customers?
12. What do you find challenging when it comes to communicating social sustainability?
13. What would ease your communication within social sustainability?
14. Do you have any customers that we can book an interview with to get deeper insight into their requirements, or do you know other companies or organisations that we should reach out to get more information?

### Interview guide Type 2

1. Would it be okay to record this interview?
2. Describe your role within your purchasing/sourcing/procurement department?
3. Is Essity currently one of your suppliers?

4. Which business units within Essity do you work with / Which products do you purchase from Essity?
5. What is social sustainability for you, please name three factors?
6. What are the main requirements regarding social sustainability within your purchasing/sourcing/procurement department? In other words, what do you value the most regarding social sustainability?
7. Do you differentiate, prioritise or rank different social sustainability factors? If so, how do you do that?
8. How do you receive/request communication about social sustainability within your purchasing/sourcing/procurement department?
9. When do you receive/request communication about social sustainability within your purchasing/sourcing/procurement department?
10. Do different suppliers communicate social sustainability differently?
11. What is important when receiving communication about social sustainability communication within your purchasing/sourcing/procurement department?
12. What makes a supplier's message about social sustainability credible?
13. Do you find it challenging to understand Essity's message about social sustainability, and if so, what is challenging with that? Or if not, what are they doing well in their communication?
14. Do you find it challenging to understand other suppliers' way of communicating social sustainability, and if so, what is challenging with that?
15. What would ease that challenging part?
16. How would you prefer to receive Essity's information about social sustainability? Would it be preferable to meet sustainability experts at Essity or to receive separate deeper information documents or direct access to data folders in Essity where you can pick the information needed during the procurement process?
17. Are there any suppliers communicating social sustainability in an excellent way, and if so, how are they doing that? I.e. what would be the best and easiest way to

communicate good social sustainability performance - through procedure documents, certifications (can you give examples?), audits, or something else?

18. Do you have any colleagues that we can book an interview with to get deeper insight into this subject?



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