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Advocating Sustainability

How Sustainability is Viewed and Practised by
Swedish Business Law Firms

Master's Thesis in the Master's Programme Management and Economics of Innovation

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Abstract

With the prevailing global climate change, sustainability has gained more media exposure and been continuously increasing in importance. Arguably, a majority of research and media coverage has been targeting firms and businesses from the manufacturing industry. The hitherto focus on the manufacturing sector opens up questions as to how non-manufacturing firms may work with sustainability. This identified research gap acts as a starting point for the thesis, which aims to initiate research within the context of Professional Service Firms (PSF). More specifically, the purpose is to map the views on and practises of sustainability amongst PSFs within the Swedish business law industry.

In order to fulfil the research aim, a qualitative case study was conducted with six Swedish business law firms. Data was collected through semi-structured interviews which enabled an understanding of the widespread views on and practises of sustainability amongst the case firms. In addition to these interviews, two interviews were carried out with an external expert on the Swedish business law industry in order to validate the findings of the study.

The findings portray: (1) how law firms define sustainability, their reasons for practising it, and the market's expectations on the law firms; (2) what law firms do in terms of sustainability, and contrasting opinions on whether the advisory service is contributing; (3) how law firms organise sustainability efforts; (4) challenges of sustainability work, and influencing factors; (5) thoughts and opinions on sustainability, and the lawyer's role.

The findings display the presence of a wide range of different definitions and aspects considered to be included in the term *sustainability*. The term is also perceived as rather diffuse and complex. Two predominant views are the close similarity between *compliance* and sustainability, and the advisory service being sustainable due to the proactive nature of the advice. The findings also show that case firms practise sustainability in three different ways, internally through efforts including limiting the environmental impact, externally through, for instance, pro bono work, and through the advisory service. As to why law firms work with sustainability, three reasons stood out: to manage stakeholder demands, to improve the internal work environment and to capture new value to ensure the long-term survival of the firm.

Future research is encouraged to further study views on and practises of sustainability in other PSF settings. Likewise are further efforts needed to explore how business law firms and other PSFs may work with sustainability.

Keywords: sustainability, professional service firms, business law firms

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Ebba Johansson & Gustav Hermansson, Gothenburg, June 2020

Terms and Definitions

Glossary

Barrister The Swedish term *Advokat* is translated by The Swedish National Courts Administration to Barrister and Solicitor. Meaning a lawyer who is a member of the Swedish Bar Association (or the bar association of another country). The thesis follows the same definition and use Barrister when the Swedish word Advokat would have been used.

Corporate Counsel *Bolagsjurist*. Lawyer working for a firm that is not a law firm. Typically present in larger corporations. Legal counsel is also used.

Lawyer *Jurist*. A person with extensive knowledge of law, typically holding a law degree such as Masters of Laws (M.L. or LL.M). Includes both members and non-members of a bar association.

Legal Associate *Biträdande jurist*. A lawyer who is not a member of a bar association but works at a law firm.

Senior Associate Barrister employed by a law firm but not a partner at the firm.

Abbreviations

MSA Mannheimer Swartling.

NGO Non-governmental organisation.

PSF Professional Service Firm.

SDG Sustainable Development Goals.

TBL Triple Bottom Line.

TC Thematic Construct.

WCED The United Nations World Commission on Environment and Development.

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1

Introduction

According to the United Nations (2015) it is of great importance that organisations throughout all industries innovate and improve current practises and take responsibility for the activities and effects of their businesses to manage the current sustainable development challenges. In 2015, the United Nations General assembly, therefore, launched *Agenda 2030 for Sustainable Development*, a global programme consisting of 17 Sustainable Development Goals (SDG) aiming to be “the blueprint to achieve a better and more sustainable future for all” (United Nations, 2020a, para. 1). Sustainability, and arguably environmental sustainability especially, has for many years gained more media exposure and been continuously increasing in importance. Since most attention has been directed towards the environmental dimension of sustainability, the majority of research and media coverage has been targeting firms and businesses from the manufacturing industry – due to their great and direct environmental impact. A great deal of attention has been directed towards areas including waste management, supply chain configurations and pollution reduction. The hitherto focus on the manufacturing sector opens up questions as to how non-manufacturing firms, lacking any polluting factories or complex supply chains, may work with sustainability and integrate the SDGs into their operations.

In between the United Nations call for action, and the limited research on how non-manufacturing firms may work with sustainability, a research gap can be found. Researchers have come far establishing how supply chains and manufacturing industries can work towards increasing sustainability. Simultaneously researchers and organisations are calling for not only manufacturing firms to increase their sustainability efforts, but all firms and organisation types. How this should be done in practice by non-manufacturing actors is, however not as clear. Consequently, this thesis is situated in the said gap and aims to address and initiate research into how non-manufacturing firms can address and increase their sustainability.

To define non-manufacturing independently and not in terms completely reliant on the definition of its antonym, literature regarding Professional Service Firms (PSF) is used. Research into the sustainability of PSFs is here commenced by examining and looking closer at the sustainability practises of the Swedish business law industry. Law firms are one of the most widely researched organisation types in PSF literature (Lapierre, 1997; Skjølvik et al., 2017), characterised by high knowledge intensity and limited fixed assets, making the knowledge workers the most critical resource with their inherent competencies and capabilities.

Supplier sustainability audits and background checks, a common practise within conventional manufacturing supply chain management, have started to make its way into the procurement of professional services. Swedish business law firms have increasingly been asked to provide documentation regarding their sustainability practises as a basic requirement to commence a procurement process. In addition to being a basic requirement for securing client deals, sustainability practises could create benefits from multiple perspectives. Sustainability practises in internal supporting functions may aim to improve equality or reduce climate impact and costs through waste reduction. Integration of sustainability in advisory services creates the possibility to affect not only the business law firm itself but also the sustainability efforts of clients. The demand for sustainability practises, and the potential effects such practises may have on the firm itself, clients, and the society, act as a starting point for this thesis.

1.1 Purpose and Research Questions

PSFs are uniquely positioned in the way that their core offerings are closely dependent on, and integrated with clients' value creation processes. The special setting of PSFs has resulted in certain norms of conduct to ensure the quality of delivery, and the trustworthiness of PSFs in relation to their clients. A critical norm amongst PSFs is the altruistic service to clients, meaning that PSFs, in contrast with most traditional businesses, must set the clients needs and interests higher than their profits (Kaiser & Ringlstetter, 2011; Løwendahl, 2005; Løwendahl et al., 2001; von Nordenflycht, 2010). Løwendahl (2005) further exemplifies what such norm implicates in practice describing that “in cases of conflict of interest between what is profitable for the supplier and what will be the best solution for the client, the latter alternative must be chosen” (p. 22). von Nordenflycht (2010) adds to the description that PSFs have the responsibility to protect the interest of “clients and/or society in general” (p. 153).

Considering that the *raison d'être* of PSFs is to ensure optimal value and protecting the interests of their clients and society, and given that sustainable development has been identified as necessary for all organisations, it can be argued that PSFs should integrate a sustainability perspective into all business activities. Accordingly, the proposed aim of this research is to map the views on and practises of sustainability amongst PSFs within the Swedish business law industry, in order to understand how business law firms integrate and utilise sustainability practises to create sustainable value for the firm and beyond. Law firms are described by von Nordenflycht (2010) as *classic professional service firms*, characterised by a professionalised workforce, low capital intensity and high knowledge intensity. View on sustainability is defined as how sustainability is perceived and defined by each case firm. Sustainability practise is further defined as sustainability work in practice.

In order to fulfil the research aim, the following research questions have been formulated:

- What is the current view on sustainability in business law firms?
- How do business law firms practise sustainability?
- Why do business law firms practise sustainability?
- How do business law firms integrate sustainability in their practises to create value for the firm and beyond?

1.2 Delimitations

This study focuses on mapping views on and practises of sustainability amongst classic PSFs (von Nordenflycht, 2010) within the business law industry. The research has been limited to the Swedish context and to solely include firms amongst the top ten largest business law firms (Affärsvärlden, 2020). Consequently, small- to mid-sized business law firms are not investigated. Neither are law advisory firms, not members of the Swedish Bar Association and newly emerged business law firms, some of which may have new types of business models influenced by digitalisation (Kronblad, 2019), included in the study. The findings arrived at are not supposed to be representative of the Swedish business law industry. Instead, the intention is to portray the spread of existing views on and practises of sustainability.

Although previous research regarding the causes of problems identified during the project (such as gender inequality) may be relevant, the aim is not to contribute to or develop any new causal explanations as to why certain problems exist, such as uncovering underlying power structures and imbalances.

2

Methodology

Since sustainability is a subject that has widely attracted researchers for some time, there are already a lot of mature existing theories on the subject. However, most research has been targeting manufacturing businesses. Very little is to be found about sustainability from the perspective of PSFs, such as business law firms, without any manufacturing or extensive supply chains. Instead, the majority of PSFs' critical assets are made up of the capabilities inherent to their employed knowledge workers. Because extensive research has been carried out, albeit in a vastly different setting, the research has been performed within the intermediate theory-building sphere (Edmondson & McManus, 2007) using the Swedish business law industry as a research setting. Consequently, this has allowed utilisation of already developed constructs and theories whilst still being critical to the applicability to the novel professional services setting.

In order to be able to carry out research that entails both the inclusion of established theories as well as exploratory elements, the case study follows the Eisenhardt (1989) research design. Eisenhardt (1989) offers a rigorous design with the aim of producing general theory (Easterby-Smith et al., 2015; Eisenhardt, 1989). The approach is independent of prior literature and constructs, yet able to utilise past literature in order to sharpen the research process and strengthen the validity (Eisenhardt, 1989). The approach utilises an iterative design where the researcher goes back and forth between the constructs and data collection in order to hone the constructs and their relationships (Easterby-Smith et al., 2015; Eisenhardt, 1989). If new data hints at a previously undiscovered relationship between two constructs, the structure allows the research to iterate back and further investigate that indication.

2.1 Data Collection

In accordance with Eisenhardt (1989), the study has combined multiple data collection methods including primary data obtained from interviews and secondary data from annual reports and archive material, resulting in a combination of qualitative and quantitative evidence. Combining multiple data collection methods allows for enhanced triangulation of the end result, which subsequently will strengthen the claims arrived at. Secondary data has mainly been used for interview preparations and triangulation, yet it has also been used to map views and practises.

The conducted interviews have been of a semi-structured nature in order to achieve

a flexible interview process (Bell & Bryman, 2011). Semi-structured interviews offer the possibility to cover specific topics and to add follow-up questions during the interview process if the interviewer picks up an interesting topic (Bell & Bryman, 2011). The semi-structured setting furthermore allows the interviewer to ask questions specific to each company and interview subject, such as clarifying questions related to the role and knowledge of the interviewee or data previously identified in the company's annual reports or website. For the interview process to achieve credibility, topic areas should be ordered so that questions flow sequentially, the questions should not be leading, and topics, as well as questions, should be formulated so that they answer the research questions of the project (Bell & Bryman, 2011). Consequently, interviews carried out during the thesis have followed an extensive topic guide containing predetermined topics including background information on the interviewee, characteristics of firm and industry, characteristics of service and service process and description of sustainability practises and the value creation process of the firm. Moreover, questions have been adapted to the specific interview subject by excluding irrelevant questions from the topic guide, asking follow-up questions related to the role of the interviewee and on topics arising during the interview.

Telephone and video calls are the mediums through which interviews have been carried out. At first, the interviews were planned to be carried out through face-to-face-meetings. However, due to the Covid-19 pandemic coinciding with the research process, all interviews had to be rescheduled as telephone or video calls. Regardless of medium, all interviews have been recorded with the approval of the interviewees. According to Bell and Bryman (2011), recording the interviews is essential for qualitative research as it enables more detailed analysis and captures the interviewee's own terms. In order to create a structured and efficient interview process, one interviewer has had the responsibility to lead the interview by asking the predetermined questions from the topic guide. Meanwhile, the other interviewer had the responsibility to write down the given answers in order to facilitate the ensuing transcription. Despite the distribution of tasks, the latter has still had the possibility to ask follow-up questions in order to contribute to the interview. The responsibility for the various tasks has alternated between the interviewers during the interview process. Following each interview, the recording was transcribed for the subsequent data analysis. The interviews have been transcribed to varying degrees, meaning some parts of certain interviews have been fully transcribed while for other parts, only essential information has been written down. For instance, the parts of the interview recordings which include answers on a firm's number of employees, number of offices, and when the firm was founded, have not been fully transcribed. On the contrary, answers describing how a firm, for instance, define sustainability have been fully transcribed in order to answer the formulated research questions of the study.

2.2 Sampling

When a building theory from cases, the selection of cases is essential (Eisenhardt, 1989). The collection determines how generalisable the findings are, thus to what ex-

tent they may be applicable to other contexts and settings. In order to achieve credibility, cases should be added until *theoretical saturation* has been reached, meaning that incremental learning from each case is minimal. On the other hand, it is not uncommon to choose the selection of cases in advance due to constraints of time and resources (Eisenhardt, 1989). According to Eisenhardt (1989), there is no optimal number of cases in theory-building research; however, it is necessary to consider generalisability and complexity. With fewer than four cases applicability is low while more than ten cases increase the complexity due to extensive amount of data. With a limited number of cases, theoretical sampling requires a careful selection of cases to replicate or extend theory (Eisenhardt, 1989).

Building upon the fundamentals of theoretical saturation (Eisenhardt, 1989), a collection of six Swedish business law firms have been investigated for the thesis. After interviewing all six case firms, we deemed to have reached theoretical saturation as the incremental learning from each interview was limited. If saturation would not have been reached, additionally cases would have been added. The six case firms are all among the ten largest Swedish business law firms (Affärsvärlden, 2020) and have similar size and characteristics. Table 2.1 presents an overview of the characteristics of the case firms.

At each of the six firms, two or three persons were interviewed, resulting in a total number of 13 interviews. Two interview sessions were conducted as group interviews meaning that two interviewees participated at the same time. Thus a total of 11 interview sessions were performed with the case firms. Mainly interviewees with insight in and knowledge of sustainability, strategy, and working procedures such as Sustainability Managers, CEOs, Managing Partners and Partners have been selected for the study. However, interviewees with other roles have also participated in the research. The interview subjects have in most cases been selected by the interviewers, but in some cases, an interview subject has instead recommended a colleague as an additional interview subject.

In addition to the interviews with the case firms, two interviews were also carried out with Rolf Johansson, a member of the Swedish Bar Association and an external expert on the Swedish business law industry. R. Johansson has extensive experience working as a barrister, being both CEO and Managing Partner for Lagerlöf & Leman and Linklaters Sweden, following a merger with the *Magic Circle Firm* in London. Having retired from Linklaters, today he is still a practising lawyer however under his own name. R. Johansson has moreover written articles in trade journals and is connected to the Faculty of Law at Uppsala University where he is retained for teaching. The two interviews were carried out with Rolf as an expert on the Swedish legal industry and not as a practising lawyer. During the interviews, R. Johansson reflected on the development of the legal industry, sustainable development within law firms and shared his thoughts on the hypotheses developed during the thesis process. The interviews were mainly used to validate findings from the study and as input to the discussions in Chapter 5 Discussion. Information about all interviews, both with R. Johansson and the case firms, are presented in Table 2.2.

2. Methodology

Table 2.1

Overview of characteristics of the six case firms.

	Delphi	Lindahl	MSA	Setterwalls	Vinge	Wistrand
Fee income 2019 (MSEK) ^a	372	442	1333	617	1341	491
Employees ^b	~195	~245	~550	~260	~450	~200
Lawyers ^a	136	172	304	172	272	130
Partners ^a	45	55	81	47	71	62
Offices ^c	4	6	3	3	5	2
Firm type ^c	Full-service	Full-service	Full-service	Full-service	Full-service	Full-service
Profit unit configuration ^c	Office level	Office level	Company-wide	Office level	Office level	Office level
Partner compensation system ^c (resembling)	EP/LS	EP/LS	EP/LS	EP/LS	EP/LS	Eat what you kill
Customer segment ^c	SMEs; large companies	SMEs; large companies	Large companies	SMEs; large companies	SMEs; large companies	SMEs; large companies

^a Data retrieved from Affärsvärlden (2020). ^b Data retrieved from each firm's website.

^c Data retrieved during interviews. SME = Small and medium-sized enterprises. EP/LS = Equal partnership/Lockstep.

Table 2.2

Information about conducted interviews

No.	Firm/Name	Role(s)	Duration	Time for interview
1	Delphi	CEO/MP	35 min	April 2020
2	Delphi	Legal Associate	60 min	April 2020
3	Lindahl	CEO/MP & Partner	109 min	April 2020
4	Mannheimer Swartling	Senior Associate	42 min	February 2020
5	Mannheimer Swartling	Head of Sustainability	71 min	March 2020
6	Mannheimer Swartling	General Counsel, Head of Compliance and Risk	35 min	March 2020
7	Setterwalls	CEO/MP	54 min	March 2020
8	Setterwalls	Partner	56 min	April 2020
9	Vinge	Partner & Head of Marketing and Communications	60 min	April 2020
10	Wistrand	Partner	71 min	April 2020
11	Wistrand	Senior Associate	85 min	March 2020
12	Rolf Johansson	External expert	77 min	April 2020
13	Rolf Johansson	External expert	76 min	April 2020

CEO/MP: Interviewee either has the role of CEO or Managing Partner.

2.3 Data Analysis

The process for analysing data have been divided into five phases which are presented in chronological order. During all phases, ideas and reflections, which should be discussed or possibly could be relevant to explore further, were continuously written down.

2.3.1 Phase one: interviewing, transcribing and primary coding

During the first phase of the data analysis, interviews were carried out and transcribed simultaneously as the primary coding of data occurred. Some interviews were thus transcribed, and data was coded before other interviews had been carried out. Doing so allowed us to optimise the required time for the process.

When an interview had been carried out and transcribed, the first step of the coding began. The two authors read the transcript individually and documented quotes and formulations which were deemed to be of particular interest for the study on sticky notes. When the entire transcript had been reviewed, we took turns reading each sticky note aloud and placed the note on a whiteboard. When several sticky notes had been placed, it was possible to group the notes according to primary themes. Sticky notes similar or related to each other were thus grouped together. When all notes had been placed on the whiteboard, we systematically searched for and formulated common themes for each group. If needed, the groups were broken down further into more specific groups. One group was, for instance, formulated as *Defines sustainability as long-term survival*. The end result of the primary coding was consequently a whiteboard with sticky notes placed in clusters. When the process was completed, we continued with the next transcript and carried out the same procedure.

2.3.2 Phase two: clustering groups to formulate thematic constructs

When sticky notes from 9 of the 11 case firm interviews had been placed into groups (two interviews were yet to be conducted), all groups were reviewed simultaneously. We searched for common, overarching themes among the groups. The clusters of groups became the thematic constructs presented in Chapter 4 Findings and Analysis.

2.3.3 Phase three: breaking down thematic constructs into first-order codes

In order to make the findings more concrete, each thematic construct was broken down into smaller components – first-order codes. For instance, the thematic construct, *Reasons why law firms work with sustainability*, was broken down into first-order codes such as *Because it is desirable and morally important* and *To achieve*

a good work environment and work-life balance. When each thematic construct had been broken down into first-order codes, all interview transcripts were reviewed again in order to identify quotes related to each first-order code. This process often led to new first-order codes being added to each thematic construct or already established first-order codes being reformulated.

The two interviews which were not carried out when the process of formulating thematic constructs was started, were completed after a number of thematic constructs and first-order codes already had been established. We returned to each thematic construct and reviewed the new transcripts in order to add possible quotes to each first-order code. In some cases, the quotes could directly be placed into already established first-order codes, and sometimes new first-order codes had to be formulated as the quotes did not match any existing codes.

2.3.4 Phase four: documenting constructs, codes and quotes

The final thematic constructs and first-order codes were continuously documented in a table, a draft version of the tables presented in Chapter 4 Findings and Analysis. Information about which firms and the total number of firms associated with each first-order code were also added to the table. However, which of the firms that are associated with each first-order code are not presented in this thesis due to requested anonymity.

When a thematic construct and the associated first-order codes had been added to the table, one of the previously identified quotes were chosen as an *illustrative quote*, demonstrating what a quote leading to a first-order code could look like. The quote intends to be representative for all other quotes which had been classified under the same first-order code. An example of a quote related to the first-order code *Because it is desirable and morally important* is

“Yes but we think it is an important part, and which is uh, is desirable throughout society. . . . But above all, we think it is important from a societal point of view that we take our responsibility in what we can in order to drive and help with these issues”.

In order to increase the readability and make it easier to get an overview of the findings, the table was divided into five separate tables, Table 4.1–4.5. Each table includes thematic constructs which are linked to an overarching theme. For instance Table 4.1 *Why law firms are working with sustainability and the market’s expectations* was created, including the thematic constructs *Aspects considered included in the definition of sustainability*, *Reasons why law firms work with sustainability* and *Stakeholders’ attention to sustainability efforts*.

The data analysis was carried out in Swedish, which also was the original language for the interviews. Five tables in Swedish were therefore created in the first place. When the tables were completed, all content was translated into English. The illustrative quotes from Table 4.1–4.5 can be found in their original untranslated form in Appendix A.

2.3.5 Phase five: selecting findings to further develop in text

After all content had been translated into English, and the final versions of the tables had been created, we reviewed the number of firms associated with each first-order code. First-order codes documented with a large number of firms were considered as important findings and were therefore developed further in Chapter 4 Findings and Analysis. Likewise, we searched for patterns and correlations within and amongst the thematic construct. Findings which deemed to be most interesting were also singled out to be developed further in text.

2.4 Research Quality

Ensuring rigour and trustworthiness in qualitative research has, for long been a widely debated topic between different epistemological stances. Positivist literature tends to admonish the ability of qualitative research to ensure external and internal validity as well as reliability. From a positivist viewpoint, internal validity is about making sure that a study tests and measures what is intended, external validity regards the degree to which findings may be generalisable and applied to other situations, whereas reliability is about demonstrating that comparable results would be achieved if the work were repeated with the same participants, method, and context (Easterby-Smith et al., 2015; Shenton, 2004). The concepts of internal validity, external validity, and reliability somewhat differ in a qualitative setting due to the varied nature of the research design and methodology. However, it is nonetheless critical to address the corresponding concepts in a qualitative setting to ensure rigour.

In qualitative research, internal validity is also known as credibility and is about ensuring that the findings are congruent with reality. Numerous measures have been made, and strategies have been applied in this study to ensure credibility. The following is a brief description of this study's employed strategies for ensuring credibility. The strategies are furthermore in line with strategies proposed by various authors on research design including Silverman (2001), Guba (1981) and Yin (1994) summarised in Shenton (2004)

Before commencing with the data collection interviews, we established a familiarity with the culture, argot, and jargon present in the Swedish business law industry by carrying out two preliminary visits to one of the case firms and by consulting relevant documents such as websites and articles in trade magazines. In turn, this also assisted us in establishing trust and rapport with the interviewees once the data collection commenced. Related to building rapport with the interviewees we also ensured that they may refuse to answer certain questions, that they could be frank and speak freely, and that there are no right or wrong answers, thus helping ensure the honesty of the respondents.

A combination of data sources was applied to triangulate results, to identify and uncover discrepancies and validating answers. For example, statements about a

firm's sustainability approach from their website were compared with the statements provided by the firm during interviews. Sometimes this uncovered discrepancies such as interview responses not supporting the more boasting or grandiose claims of a firm's website.

Iterative questioning was employed both to explore discrepancies between interviewees' statements and statements from the firm retrieved elsewhere, and to explore contradicting statements given in an interview. By iterating and returning to previous matters through rephrased questions, we were able to extract additional relevant data. When discovering discrepancies and falsehoods, some data were discarded, and some discrepancies are highlighted and examined in Chapter 4 Findings and Analysis and Chapter 5 Discussion.

Further actions to strengthen the credibility included going back to the transcripts once the thematic constructs and first-order codes had been formulated to ensure that they still accurately corresponded reality. We also conducted two interviews with an external expert, Rolf Johansson, once we had begun drawing up our findings and conclusion. We presented our findings to R. Johansson and verified their plausible congruence with reality through his extensive knowledge and experience with the Swedish business law industry. R. Johansson furthermore expressed some concerns regarding our suggestion, which was based on our findings and previous literature, as to how business law firms potentially could improve their sustainability contributions by enhancing their service delivery process. R. Johansson presented counterarguments, issues and possible hindrances to our suggested approach. Subsequent to the two interviews with R. Johansson, we revisited and refined our findings and discussion to provide a more nuanced suggestion, including R. Johansson's pitfalls.

External validity, also known as transferability in the qualitative setting, is a problematic issue within qualitative research. Since the findings from a case study, like this one, "are specific to a small number of particular environments and individuals, it is impossible to demonstrate that the findings and conclusions are applicable to other situations and populations" (Shenton, 2004, p. 69). However, following Shenton (2004), by providing the number of participating organisations and their location, the number of interviewees, the length of the interviews, and a rich and detailed description of employed methods, readers and practitioners are able to judge for themselves whether their situation is similar enough for the findings and conclusion to be applicable in their context.

Replicability and reliability, in qualitative research also known as dependability, is also addressed by providing the reader with a rich and detailed description of our analysis method in 2.3 Data Analysis.

2.4.1 Limitations

Although measures have been taken to ensure rigour and trustworthiness, the research has limitations. Firstly, only two persons have been interviewed at each firm, with the exception of Mannheimer Swartling where three people were interviewed.

Moreover, a majority of the interviewees are senior practitioners. Consequently, the findings may fail to adequately represent the general views and opinions on sustainability present at the firm. However, the senior participants have arguably provided good insight into the strategic work of the firms. Secondly, no other case studies with similar characteristics and context have been identified. Therefore, no comparisons of methodology and findings have been possible, which could have contributed to the outcome and validity of this study. Lastly, the Covid-19 pandemic caused all interviews to be rescheduled from face-to-face-meetings to telephone or video calls. As a consequence, parts of the communication have been lost, such as the body language of interviewees and impressions from visiting the case firms' offices.

2.5 Research Setting – The Swedish Business Law Industry

The Swedish Bar Association has been practising since 1887 with the purpose to “maintain high ethical and professional standards in the legal profession, monitor legal developments and endeavour to ensure that they benefit from the association’s experience, to safeguard the general professional interests of its members and to further unity and consensus between members” (The Swedish Bar Association, 2016, p. 1). The association act as a guiding part in consultative processes and only members of the association are allowed to use the title *advokat* (The Swedish Bar Association, 2016). *Advokat* is hereon referred to, with the English term, barrister.

According to The Swedish Bar Association (2016), being a barrister implies protecting the interest of clients by observing the Code of Conduct. The latter provides a framework for professional and ethical standards which must be adhered to by all members of the association in order to maintain a generally accepted legal practise (The Swedish Bar Association, 2020a). The obligation for barristers to be loyal and protect the interest of clients is a particularly important part of the Code of Conduct (The Swedish Bar Association, 2016).

The Swedish Bar Association (2020b) distinguishes between lawyers, barristers and legal associates. Lawyer is not a protected title but typically refers to people holding a Master of Law degree. Barrister, however, is a protected title referring to lawyers who are members of the Swedish Bar Association and working for a law firm. Lawyers who are not members of the Swedish Bar Association but still work at a law firm are called legal associates (in Swedish, *biträdande jurist*) (Swedish National Courts Administration, 2019). In this thesis, lawyer is used to refer to anyone educated in law, including barristers and legal associates. When the distinction is important, barrister or legal associate will be used. According to The Swedish Bar Association (2016), only barristers may be appointed as partners of a law firm. However, the CEO may be other than a barrister as long as he or she adheres to the code of conduct and the prevailing laws (The Swedish Bar Association, 2016).

2.5.1 Industry development

The legal industry in Sweden has since the mid-1990s grown faster than the economy in large, with a five-fold revenue increase and a doubling of employees since 1995. Moreover, it is in general one of the most profitable industries in Sweden, with margins averaging 25 per cent (Sandström, 2017). According to Sandström (2017), size is not a determining factor for profitability due to marginal economies of scale. Instead, the most profitable law firms in Sweden includes firms of most sizes.

During the 1980s and 1990s, the industry started consolidating, resulting in the emergence of the first large *full-service firms* with more than 100 employees. In contrast, Mannheimer Swartling was during the 1970s the largest firm with about 15 employees. The consolidation was the result of deregulations and an increase in demand for firms who could provide a wide variety of legal services. Furthermore, Sweden's EU entry and the dot-com era led to a high demand of laborious due diligence assignments resulting in a heightened number of lawyers per partner (Sandström, 2017). During the 1970s and the 1980s there was, on average, one lawyer per partner. Nowadays the larger firms have an average of five lawyers per partner, although the numbers vary between firms. In 1997 Vinge was the largest Swedish firm with 160 lawyers. Today Mannheimer Swartling is once again the largest firm, in terms of number of employees, with 550 employees whereof 304 are lawyers (Mannheimer Swartling, 2020), followed by Vinge with a total of 450 employees and 272 lawyers (Vinge, 2018).

Sandström (2017) deems the consolidation to have subsided. However, the majority of Swedish law firms are still small firms. The total number of law firms in Sweden 2018 were 1959 whereof 64 per cent were one-man businesses. Only one per cent (13) of all law firms had more than 70 employees. Still, the largest firms employed about 40 per cent of all legal associates and 21 per cent of all barristers (The Swedish Bar Association, 2019).

2.5.2 Partner compensation systems

Law firms have *partner compensations systems* that define how the annual results are to be divided among the partners. Although partner compensation systems are characteristic of law firms world-wide, it is used by many different limited partnership entities such as many management consultancies and accounting firms. R. Johansson (2017) points out that there are practically as many configurations of partner compensation systems as there are law firms in Sweden. However, most systems can be considered to be positioned between two extremes, *Eat What You Kill* and *Equal Partnership*.

The eat-what-you-kill configuration is individualised and solely rewards individual efforts (Anderson, 2001). Each partner constitutes a distinct profit centre and is responsible for their own clients, costs and revenues. Each partner has their own team of lawyers, and the final accounts fall exclusively to the partner. In contrast, the Equal Partnership configuration defines the entire law firm as one profit centre and is based on the assumption that in overall, all partners contribute equally to

the firm – although some might do it more thorough billable contributions and some more through non-billable contributions. The individual reward for each partner is reliant on the performance of the firm and in a pure version of equal partnership, all partners get an equal share of the results (Anderson, 2001; R. Johansson, 2017). Lockstep is another partner compensation system, which can be described as a variant of equal partnership although with some modifications. Similarly, the entire firm constitutes one profit centre, but the rewards are not distributed equally but based on seniority (Anderson, 2001). The share of each partner increases with the number of years the partner has been with the firm.

R. Johansson (2017) argues that the choice of partner compensation system has consequences for the business law firms and its internal culture. The incentives created by the different systems affect both the behaviour and choice of partners. Individualistic partner compensation systems, such as the eat-what-you-kill configuration, have a negative impact on both strategic questions and business development. Without any joint business, partners rather keep costs down to increase the individual results, and few united efforts are made as partners may be seen as competitors instead of co-workers. This has resulted in short economic cycles (R. Johansson, 2017), causing few incentives for longer strategic planning (Bjorkdahl et al., 2018). Other mentioned partner compensation systems also have some less attractive consequences, according to Anderson (2001) and R. Johansson (2017). Choice of economic structure may therefore not only be seen as a choice of how to divide annual results but rather as a choice affecting the strategy and development of the law firm.

3

Theoretical Framework

3.1 Professional Service Firms

In the 1960s, sociologists including (Bucher & Stelling, 1969; Montagna, 1968; Scott, 1965) became interested in what they called *professional organisations*. The organisation type was characterised by having professionals or knowledge workers as the core resource, responsible for the achievement of the organisation's objectives, in contrast to traditional industrial endeavours. Since the 1960s knowledge intensive service firms have continued to interest organisational theorists, although the dominant term has changed to *Professional Service Firms* (PSFs). Research about PSFs has been motivated by a belief that PSFs are unique and distinctly different from other firms (Greenwood et al., 2005; Hinings & Leblebici, 2003; Kaiser & Ringlstetter, 2011; Løwendahl, 2005; Maister, 1993) and can act as role models for other organisations to understand and prepare for the shift towards an increasingly knowledge-based economy (Gardner et al., 2008; Greenwood et al., 2005; Hinings & Leblebici, 2003; Løwendahl, 2005; von Nordenflycht, 2010).

Von Nordenflycht (2010) points out that despite the numerous articles written on the subject, no clear definition of PSFs has been established. Instead, PSFs have generally been described as knowledge intensive firms with a professionalised workforce or by giving examples of organisations such as law firms, accounting firms and management consultants (Løwendahl, 2005). As a response, von Nordenflycht (2010) develops a boundary definition of PSFs by establishing three characteristics of PSFs that firms can possess in various degrees: knowledge intensity, professionalised workforce and capital intensity. Based on the three characteristics, four main archetypes of PSFs emerges: *Classic PSFs*, *Professional Campuses*, *Neo-PSFs* and *Technology developers*. The characteristics of each PSF type, as well as organisation examples, can be found in Table 3.1.

Classic PSFs are firms with high knowledge intensity, low capital intensity and a professionalised workforce. Law and accounting firms typically addressed in PSF research, the former also being the focus of this thesis, belongs to the Classic PSFs category.

Recent literature (Kronblad, 2019) argues however, that the distinctive characteristics of PSFs have changed due to digitalisation. According to Kronblad (2019), the digital transformation enables firms to deliver legal services at lower levels of

knowledge intensity, it increases the capital intensity for a majority of firms and decreases the professionalised workforce. Consequently, a transformation is currently at play which allows for new practises and variations amongst already established and newly emerged firms.

Table 3.1

Characteristics of the four archetypes of Professional Service Firms

	Knowledge intensity	Low capital intensity	Professionalised workforce	Example
Technology Developers	✓			Biotech R&D labs
Neo-PSFs	✓	✓		Consulting Advertising
Professional Campuses	✓		✓	Hospitals
Classic PSFs	✓	✓	✓	Law Accounting Architecture

Adapted from “What is a Professional Service firm? Toward a theory and taxonomy of knowledge-intensive firm” by Andrew von Nordenflycht, 2010, *Academy of Management Review*, 35(3), p. 166 (<https://doi.org/10.5465/amr.35.1.zok1559>).

3.2 Value Creation

Services have for long been regarded as separate from goods, and numerous distinctions and definitions have been provided by several researchers. Grönroos (2008) furthers the discourse by discussing how and where value is created in the provision of services. The experienced value for a business customer of goods or services does not emerge solely from the key deliverable. Instead, the entire spectrum of supplier-customer interactions such as meetings, how well time tables are kept, the effectiveness of implementation and the experience with the invoicing system affects the perceived value (Grönroos, 2011). Value is complex to describe, and a plethora of definitions have been provided by various researchers. However, the definition by (Grönroos, 2011, p. 242) is hereafter adopted: “Value for customers means that they, after having been assisted by the provision of resources or interactive processes, are or feel better off than before”.

Grönroos (2008) concludes throughout his extensive work on value creation processes that the value of any service provided to a customer is first realised when the service is utilised as an input to the customer’s own value creation process. This realised version of value is called *value-in-use*. Consequently, the supplying firm is not providing any real value with their service but only potential value that may be realised when used by the customer. The firm (law firm in the context of this thesis) primarily acts as a *value facilitator* and offers potential value by providing a *value foundation* through the delivery of their service (Grönroos, 2008). Subsequently, all value-creating activities takes place in the *customer sphere* when the customer

utilises the value-foundation as a part of their own value creation process. In summary, supplying law firms act as value facilitators, offering a value foundation that is later turned into value-in-use when the customer, possibly along with other goods and services as inputs, use the value-foundation in their value creation process.

The logic above implies that the law firm is not a value creator when servicing their clients. Although, this is only the case if the provision of the service is of a transactional nature, meaning that the law firm received specifications to which it delivered with minimal customer interaction. It is, however, possible for the law firm to become *co-creators of value* by integrating itself into the customer's value creation process. To develop these two different roles of the law firm, it is suitable to introduce Grönroos's (2008) two contrasting value creation models. The *value fulfilment model* and the *value facilitation model* see Table 3.2.

3.2.1 Value facilitation model

The value facilitation model can be described as the primary value creation model, which the fulfilment model thereafter develops. The value facilitation model entails the supplier solely as a value facilitator providing a value foundation. The supplying firm is not directly involved in the customer's value creation process and is thus not considered a value creator. An example would be a client ordering a framework agreement template from a supplying law firm, which is thereafter to be used in the client's purchasing activities. The template is standardised, and the law firm only requires basic input from the client to be able to provide a working template. Although the law firm has delivered the contract satisfyingly to their client, no value-in-use has yet been generated. When the client firm introduces their new template in their purchasing activities, the foundational value of the delivered template generates value-in-use. Notice that the client is solely responsible for the utilisation of the template and generating value-in-use in their value creation process, and are therefore sole value creators. The law firm provided a value foundation but did not act as value co-creators. Naturally, the value could also be negative. If the template had proven to be difficult to adopt or if the client lacked additionally needed resources and impaired the purchasing process rather than increasing the efficiency, the generated value-in-use would be negative.

3.2.2 Value fulfilment model

In the facilitation model, and in the fulfilment model alike, the supplier has the role of value facilitator, offering a value foundation to be used in the customer's value creation process. The fundamental difference in the value fulfilment model is the supplier's additional role as co-producer of value. By extending the relationship, the supplier is able to engage and interact with the customer during the value creation process which creates a possibility for the supplier to influence or even improve the customer's value fulfilment, thus becoming a co-producer of value. To exemplify, let us return to the framework agreement template example from the previous section. If the law firm would have increased their engagement with the client, they would be able to better understand the actual needs of the client firm. Through their wide

expertise in contract law and previous experience with purchasing departments, they could possibly identify further or more crucial areas of improvement, given that they now have grasped the client firm’s business. If the goal of the client firm was to streamline their purchasing activities, the law firm would through these actions have become a co-producer of value by advising how to reorganise the purchasing process. The law firm has in this scenario directly contributed to creating the value that the client sought. In the previous example, the law firm instead provided the contract as a good to the client firm who then used it as an input resource for their improvement efforts.

Table 3.2

Roles of supplier and customer i different value creation models

Value creation model	Role of supplier		Role of customer
	Value facilitator	Value co-creator	Value co-creator
Value Facilitation	✓		✓
Value Fulfilment	✓	✓	✓

3.3 Sustainable Development

According to Dresner (2008), the concept of sustainable development originates from the aim to integrate an environmental perspective into economic policy. By modifying growth strategies, sustainable development seeks to create a balance between economic growth and environmental concerns rather than questioning the idea of growth.

Dresner (2008) means that the definition of sustainable development has been somewhat vague and thus been regarded as meaningless. Due to the diffuse definition, it is possible to claim that many actions could be considered as sustainable development, and there is also a disagreement around the definition of sustainable development due to lack of knowledge of the environmental language (Dresner, 2008). Despite no consensus on the definition of sustainable development, the definition by the United Nations World Commission on Environment and Development (WCED) is commonly used (Dresner, 2008): “Development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (United Nations, 1987, p. 54).

The concept of sustainable development is closely linked to the term the *Triple Bottom Line* (TBL). Elkington (1998) coined the term during the mid-1990s in order to strengthen the application of sustainable development in a business context. TBL aims to measure corporate performance through an accounting framework, including three performance dimensions: social, environmental och financial. As the framework goes beyond traditional measures of performance, such as profit and return on investment, to include social and environmental dimensions, it is considered an essential framework for firms undertaking sustainability goals (Slaper & Hall, 2011).

According to Slaper and Hall (2011), TBL has changed the way organisations incorporate sustainability measures as well as how they evaluate long-term decisions.

In accordance with Elkington (1998), the United Nations (2020b) refers to the three dimensions, social inclusion, environmental protection, and economic growth, as crucial to achieving sustainable development. In 2015 the United Nations published the plan *2030 Agenda for Sustainable Development*, adopted by all members of the United Nations. The agenda aims to “end poverty, protect the planet and improve the lives and prospects of everyone, everywhere” (United Nations, 2020b, para. 1). As a part of the *2030 Agenda for Sustainable Development*, 17 Sustainable Development Goals have been formulated in order to demonstrate the vision of the agenda and establish concrete actions. The goals are to be implemented by the government, the private sector, the civil society and other stakeholders (United Nations, 2020b).

3.4 Corporate Sustainability Strategy and Greenwashing

Since the UN published the report *Our Common Future* (United Nations, 1987) on sustainable development, it has become increasingly common for organisations to integrate a sustainability perspective in business activities and strategies (Baumgartner, 2014; Baumgartner & Ebner, 2010). Simultaneously, scholars have generated a rich discourse on sustainable development, e.g. (Baumgartner, 2014; Dyllick & Hockerts, 2002; Elkington, 1998; Epstein & Roy, 2001; Galbreath, 2009). Common to numerous scholars is the belief that an organisation’s responsibilities go beyond economic issues. This has resulted in a diverse set of frameworks attempting to explain how to incorporate sustainability at a strategic level (Baumgartner, 2014; Dyllick & Hockerts, 2002; Epstein & Roy, 2001; Galbreath, 2009).

Corporate sustainability, as defined by Salzmann et al. (2005, p. 27), is “a strategic and profit-driven corporate response to environmental and social issues caused through the organisation’s primary and secondary activities”. According to Salzmann et al. (2005), corporate sustainability strategies need to be tailored to the specific organisation due to varying company circumstances, including industry sector, policies, product or service types. Consequently, there is not one corporate sustainability strategy that suits all organisations, instead, it needs to be adapted to various contextual factors. In order to aid the process of formulating and developing a corporate sustainability strategy adapted to the varying company circumstances, Baumgartner (2014) has developed a method and framework which is supposed to be general and applicable to many sectors. The framework considers numerous contextual factors such as stakeholders’ demands, policies, organisational strengths and weaknesses and external developments. Moreover, crucial for the strategic planning is the alignment with the competitive strategy of the firm in order to successfully integrate a sustainability perspective. Baumgartner (2014) argues that the integration of sustainability is a strategic task and that formulating a corporate sustainability strategy could be a source of value creation and increasing competitiveness.

However, it appears that most companies incorporate sustainability by coincidence rather than by strategic intent. Consequently, the lack of strategic direction may lead to *greenwashing* and sub-optimal efforts with limited impact (Baumgartner & Ebner, 2010).

3.4.1 Greenwashing in practice

In recent years, concerns have been raised regarding how companies creatively manage the organisational reputation by influencing the public perception of the organisations' environmental efforts (Laufer, 2003). Greenwashing, defined by Oxford University Press (2019) as “disinformation disseminated by an organisation so as to present an environmentally responsible public image”, is not an uncommon phenomenon, applied by Fortune 500 companies as well as smaller corporations (Laufer, 2003). Greenwashing has the potential to shift the focus from the organisation's operations and creates the appearance of the organisation as being ethical and sustainable, although no efforts have been made (Laufer, 2003). Bruno (1997) portrays the concept of greenwashing through the following quote:

The world's leading ozone destroyer takes credit for leadership in ozone protection. A mammoth greenhouse gas emitter professes the precautionary approach to global warming. A major agrichemical manufacturer trades in a pesticide so hazardous it has been banned in many countries, while implying it is helping feed the hungry. A petrochemical firm uses the waste from one polluting process as raw materials for another hazardous process, and boasts of an important recycling initiative. Another giant multinational cuts timber from virgin rainforest, replaces it with monoculture plantations and calls the project “sustainable forest development”. (para. 1)

Greenwashing can manifest itself in various ways, according to Laufer (2003). For instance, an organisation may promote a project and create the perception of it having a substantial value, while the actual value is negligible. Not uncommonly, organisations also align publicly with NGOs in order to manipulate the perception of the firm as being ethical and sympathetic. Moreover, managing the demands of stakeholders and creating an image of the organisation as having a committed corporate culture are two other common practical examples of greenwashing.

4

Findings and Analysis

This chapter begins by presenting the findings in five tables, Table 4.1–4.5. Each table represents an overarching theme such as *How Law Firms Define Sustainability and Their Reasons for Practising It* and *What Law Firms Do in Terms of Sustainability*. Each table is divided into thematic constructs which are the common denominators for a number of first-order codes. The rightmost column of each table presents how many of the six case firms that made statements during their interviews to fulfil the first-order code. An illustrative quote, retrieved from one of the interviews, is also presented for each first-order code to demonstrate what a statement leading to each first-order code, could look like.

Following the presentation of tables, the findings are further developed in the five ensuing Sections 4.1–4.5.

4. Findings and Analysis

Table 4.1

Thematic constructs and number of firms for each first-order code regarding how firms define sustainability, why they work with sustainability, and interests from stakeholders

TC	First-order code	Illustrative quote	#
Aspects considered included in the definition of sustainability	Financial aspects (secure revenue over time)	We define it as a balance between financial, environmental and social responsibility, that you have a good balance between the three.	4
	Social aspects (equality, work environment, culture)	When we talk sustainability . . . then we talk about how we behave ourselves. And I do not know if we have any firm definition of it, I do not know actually, [MP/CEO] should be able to answer that [laughs].	4
	Environmental aspects (resource consumption, emissions)	We have settled for a fairly, uh a fairly classic approach and view it, yes but financial, environmental and social sustainability.	5
	Right and properly (to follow the law and the Swedish Bar Association)	Yes but there are laws and regulations that are set up like “this is how society believes one should act in order to act sustainable”.	2
	Help clients to be successful in the long run	No, but I would just like to emphasise that for me this is about, in these terms sustainability is very much about the long term, . . . how can we help our clients to be successful in the long run?	1
Reasons why law firms work with sustainability	Because it is desirable and morally important	Yes but we think it is an important part, and which is uh, is desirable throughout society. . . . But above all, we think it is important from a societal point of view that we take our responsibility in what we can in order to drive and help with these issues.	2
	To protect one’s brand against the client market	One risk that is a risk for the industry but definitely also for us is the uh—diversity issue, equality or uh gender diversity on the partner level. And if we do not keep up with that, then there is a risk that clients do not want to work with law firms that do not keep up with society.	3
	To attract new lawyers	Then there is a branding aspect to this. What it depends on, I have no idea, but among our new—for the younger people who are employed by us, it is more important, if I generalise, that their employer has higher purposes with its business than earning money. And by working with these issues, we will get closer to our employees in that they get an increased feeling that [law firm] is a great place to work at. So that is also one aspect of it, that it is a way for us to meet the requirements of the younger generation.	3
	To achieve a good work environment and work-life balance	To be a workplace where people want to go, where one feels that, “no but we actually live up to this”, that one wants to be a business that is successful in the long run. . . . That is for me what this is all about. How do we make people feel happy over time and stay?	4
	Because the lawyer has a key role in a long-term and sustainable industry	I probably want to go back to this, that if one should do business, which is the basis for how we create value in society. After all, it is the cooperations between organisations that create the greatest values. Then one has to do it based on, not just a here-and-now-perspective but also, does it work over time? That is probably our biggest sustainability contribution.	1

Continued on next page

Table 4.1 – *Continued from previous page*

TC	First-order code	Illustrative quote	#
Reasons why law firms work with sustainability (continued)	To help wealthy clients find sustainable initiatives they can work with and invest in	But all of this is about that, many of our clients are wealthy people who engage in charity and then we become involved in it automatically in some way. And that is why we are constantly being asked about all kind of things, “are there any organisations that we can support in order to get good PR?” Well yes, then we have a number of those that we are aware of. That we know. And that is how this has become—it is a part of our everyday in some way.	1
	To capture new business opportunities and create new value for long-term survival of the law firm	If we want to be successful even in 5 or 25 or preferably 50 years, then it is important to constantly develop and to think new and to think broader. And that is how we view sustainability.	3
	To establish a sense of higher purpose	The intention has been that we should feel that we have a meaningful purpose and that we are a good company.	1
	To be a sustainable player from a social and ecological perspective	The first is, it sounds a bit like an empty phrase, but we want to do good and be a good player. We are a partner-controlled firm, we have no external shareholders that we should deliver profit to or so, instead we decide for ourselves what we should do. And then we have decided that this [sustainability] is important for us. We want to feel that [law firm] is at the forefront as far as possible when it comes to sustainability issues. That is what we partners want.	2
	To be a reliable adviser within sustainability you must practise what you preach	It is obvious that you practise what you preach. . . . You always have to start looking into your own business and how you act yourself or otherwise you increase the risk, . . . in case we are not in control of our own values and if we do not act according to the law, it would be very strange.	2
Stakeholders’ attention to sustainability efforts	Clients show interest	Yes but it is especially during pitches and procurements and such, they ask questions like what type of diversity work we have, what the results are of such work . . . it could be both [requirements for and general interest in sustainability work].	5
	Clients make demands	They [the clients] make very high demands. . . . But it is things like gender balance in different teams, it can be about that we should be iso-certified. It can be about how we work with our suppliers and how we work internally with diversity and equality issues.	5
	Have not experienced demands from clients	I have not seen much about that but if you uh read different studies, it comes to light, that one uh values it highly. And I think that we have to uh, it is a field that is self-explanatory, we have to uh keep up as a firm and be, uh [pause] be able to deliver.	1
	Job seekers show interest	During a job interview, various sustainability questions almost always arise. They are interested in both how the firm works internally and how the firm can contribute further.	3

TC = Thematic construct; # = Number of firms with same first-order code

4. Findings and Analysis

Table 4.2

Thematic constructs and number of firms for each first-order code regarding what firms do in terms of sustainability efforts

TC	First-order code	Illustrative quote	#
Activities included in law firms' internal sustainability efforts	Gender diversity	Our largest internal structural work that we did, thus the largest apparatus that we had running, we made a “dos and don'ts”. . . . So we interviewed all uh, it started with that all—we had discussions with all women, uh at the firm. First, they got to meet in certain working teams, and it was a selection of senior women who got to frame the question. And later it expanded step by step until all legal associates were invited to take part in the creation of a gross-list on what we concretely want to do, and how. And what do we want people not to do? It was, and it became a huge list.	6
	Accessibility efforts (diversity)	With different types of disabilities we have—we have during a quite long time been very successful with including that kind of persons, with different disabilities. There I would say if one can boast a little, that we are at the absolute forefront. We have a lot to be proud of.	1
	Ethnic and cultural diversity	To continue to recruit and retain the sharpest people, then we have to keep up. And then I also think that if it is too homogeneous . . . then there is quite a risk that you would not understand certain industries, that clients who have started gaming companies or like new types of companies, that they have difficulties identifying themselves with us.	4
	Resource efficiency (environment)	But things like sorting out household waste in the kitchen, make changes to certain purchase policies. Also when we look at purchasing, we try to bear that in mind. This sounds silly but, you understand that it is the small parts that become “the big picture” of course. But just to exemplify we buy, when we cater food we always try to have a sustainable approach. We quite often buy—cater from a supplier. . . who serve food made from leftovers, which otherwise would be thrown away.	5
	Travel policy (environment)	Partly we work with like our footprint, how do we reduce the number of flights for example, how do we choose alternatives that are sustainable when we do things ourselves. That type of questions, that is where we work intensively.	4
	Purchasing and supplier policies (environment)	There we have addressed such things as waste sorting, we have done an environmental review, . . . a travel habit survey and such. Within the scope of this work we are reviewing, we are going to develop a purchasing policy but it is not done yet.	5
	Work with jargon and organisational culture (organisational culture and work environment)	We have used . . . [a] Cultural Transformation Tool. We did a measurement, what type of culture do we want? . . . It is built on personal values, the ten most important values. . . . And then it has been built on further. What is the prevailing culture and what is [inaudible] culture? And then systematically like, how do we want it here? What do we want like, for us to be happy and last in the long run and have a workplace where we want to be? So that is what we have been working on systematically during the year.	3
	Efforts to achieve a balanced work and private life (organisational culture and work environment)	To me, it feels like we become responsible for cases very early and that is also a part, it is a sustainability aspect in that. That you should be able to take part in and control your own everyday life and not only be assigned tasks but also take part in and acquire tasks and be responsible for them.	2

Continued on next page

Table 4.2 – *Continued from previous page*

TC	First-order code	Illustrative quote	#
Activities included in external sustainability efforts	Pro Bono	We have seven strategic pro bono projects. It is super important for a law firm, or for a partnership-based organisation, to have a partner that owns each project.	5
	Support with resources (premises, food, knowledge)	We can afford to contribute, we do not donate money but we help them with legal matters, lend premises, are responsible for the food at events. So with our knowledge, our contacts, our premises.	5
	Charity	We sponsor [organisation] and their youth activities. We instead of flowers, we use to for new employees or if we have an event or something . . . donate money to Unicef.	4
Considers the advisory to include a sustainability aspect	Yes	The way we work with it, it is particular to include it in the advice to the client, that is always where we start, that is where we do most good, that is what we are good at and that is where it has an effect on people and the environment.	5
	No	No. I would say, we can never uh—to exemplify, if a client asks us to draw up an agreement to uh, to buy a thing that we do not think is especially sustainable, we can never review our clients, or maybe in our thoughts, but it is not our job to review our clients' businesses in terms of sustainability.	1

TC = Thematic construct; # = Number of firms with same first-order code

4. Findings and Analysis

Table 4.3

Thematic constructs and number of firms for each first-order code regarding how firms structure and organise their sustainability efforts

TC	First-order code	Illustrative quote	#
Organisation of sustainability efforts	The focus is company-wide	Our strategic sustainability work consists of the advisory service, the internal sustainability work and the pro bono work, . . . it is more all encompassing. So there are no like, three pillars for each office. The fact that we are [number] different offices is not that interesting for us, instead, it [sustainability work] is overarching for all.	2
	The focus is at the local office level	I mean there is an overall plan for the firm as such, but then we have carried out most of the work locally: “All right what are our thoughts about this? How do we want things to look, here at our office?”	2
	The focus is both company-wide and at the local office level	Both. This one [sustainability workshop] which got cancelled now, it was at the [city] office. But the other has been, for example, we had a sustainability conference with workshops, which was quite focused on internal sustainability and had an extra focus on diversity and inclusion, that one was [company-wide] for example, and also training sessions that we had, lectures about equality and such.	2
Organisation of financial resources for sustainability efforts	Overhead-like budget finance internal commitments when necessary	We decide together that “okay we are doing x in business development and this will benefit us all” and then everyone’s money should be used for that.	2
	Overhead-like budget finance external commitments	Sometimes we do some special tasks, for example, that we can help with certain things without charging anything. But right now we do not have anything that we work with in that way. We donate money to charity and such, but we do not have any organisation that we are continuously cooperating with, it has been more one-off efforts.	4
	A dedicated budget finance external commitment	We can afford to contribute, we do not donate money but we help them with legal matters, lend premises, are responsible for the food at events. So with our knowledge, our contacts, our premises.	1
	A specific budget for purchases and activities for various internal sustainability groups	Then each office sets aside their own pot [to the equality group] that they work with.	1
	Nothing indicates that financial resources are allocated for sustainability efforts	—	1
Appointed position for sustainability work	Sustainability manager or similar	I am responsible for the sustainability work, and that makes up 25 per cent of my employment.	2
	None	We work with things if time permits. . . . I talked to [other firm], a person there, . . . and this person have it included as a part of [his/her] job duties to focus on these issues.	4

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Table 4.3 – *Continued from previous page*

TC	First-order code	Illustrative quote	#
Internal groups formed to work with sustainability	Sustainability group	No, instead we have a common sustainability group managing both fields [internal and external sustainability work].	4
	Environmental group	We also have an active environmental group in [city A] for example. . . . We wish to have such a project in [city B] as well.	1
	Diversity group	We have a diversity uh, we work internally so that—we have a diversity group.	2
	Equality group	We have an equality group as well which focuses a lot on equality issues.	1
Organisation of internal sustainability efforts	Internal sustainability efforts are an evident part of the law firm's work on a strategical level	But to really pinpoint that we invest in this [sustainability work], we wanted a person who officially had it included as a part in the job description. And it is also about—it becomes a matter of priority to, other internal work is done in addition to the client work and there is a risk that it falls a bit behind if you have much to do. If someone has it as a job assignment, it is easier, so to speak, to set aside time.	4
	Internal sustainability efforts are not an evident part of the law firm's work on a strategical level	Uh [long pause], there may be, maybe I should have been thinking about this in advance. But I do not know at all what my colleagues are doing, as a lot is being done.	2
	Internal sustainability efforts are structured	In that case, we try to—in that case, we are once again applying the focus areas and thereafter we try to initiate a project in each focus area. So I would like to claim that uh, what it has done for us, that is fantastic because it has caused us to make both major and minor—so that we uh, made some, perhaps especially minor, decisions that connect to this [internal sustainability efforts].	3
	Internal sustainability efforts are unstructured	—	3
	Some, but not all, interviewees from the same firms, can describe and clearly define internal environmental-oriented sustainability efforts	—	1
	All interviewees from the same firm, can describe and clearly define internal environmental-oriented sustainability efforts	—	5
	None of the interviewees from the same firm, can describe and clearly define internal environmental-oriented sustainability efforts	—	1
	Some, but not all, interviewees from the same firm, can describe and clearly define internal social-oriented sustainability efforts	—	2
	All interviewees from the same firm, can describe and clearly define internal social-oriented sustainability efforts	—	3

Continued on next page

4. Findings and Analysis

Table 4.3 – *Continued from previous page*

TC	First-order code	Illustrative quote	#
Organisation of external sustainability efforts	Strategic and structured	We have seven strategic pro bono projects. It is super important for a law firm, or for a partnership-based organisation, to have a partner that owns each project.	2
	Opportunistic and ad hoc	Yes, we have a couple of different [initiatives] in that area. But we have not really coordinated them that well yet. It has rather been different employees, or groups of employees, that has been initiating and working on various projects.	3
	There are both strategic and structured engagements, and opportunistic and ad hoc engagements	It is a lot at the local office level that we take different initiatives and do different things. Then throughout the years, it has also kind of been events around the world where we and the employees have reacted strongly. And then we have organised fundraisers, every co-worker gets to make a deduction from their salary for such a fundraiser and thereafter [the firm] has matched by an equal amount and doubled the total. . . . So, there are many similar examples where we have made such efforts on the [firm]level.	1
Statements justifying the advisory as actively contributing to sustainability	The advisory service is sustainable since the firm helps clients to follow laws and regulations	We are helping companies to keep themselves, so to speak, on the right side [of laws and rules] and thereby act sustainable for the society.	3
	The advisory service is sustainable since the firm has one or more practise areas working with juridical issues such as environment, anti-corruption and money laundering.	Yes definitely, we have as I mentioned, a big practise area working with environmental issues in [city] so they might have the capacity to involve a climate change perspective in all of their advice.	4
	The advisory service is sustainable since the firm has a good understanding of clients' businesses, anticipates needs and therefore give advice of high quality.	Well, what one could say about that I guess, is what I said earlier. Partly being proactive, to do more than what, perhaps most often, is expected. And above all to have a well-developed understanding of the customer and to be well prepared so we can. . . [deliver] something based on the specific needs of that customer.	3
	The advisory service is sustainable since the firm gives advice about that actions may have consequences, e.g. the market's reaction to controversial phenomena	You think about it like—you are signing an agreement with some company that has, that are going to uh buy supplies from Pakistan: . . . "oh it sounds dangerous with Pakistan, I have heard that there are child labourers there, what will happen if your customers find out that these shoes are sewn by children? That cannot be good".	3
	The advisory service is sustainable since a lawyer can initiate new relationships between companies which can create new sustainable products and services together	But if, if the company that makes renewable energy cooperates with the outboard motor company, then suddenly it smells of popcorn in the archipelago and then there—there is not anymore any—any polluting business activities that are conducted by these companies. And this is where, often a lawyer that has many clients can become some kind of enabler for cooperations, who makes sure that parties meet and that new business opportunities arise. And that is where I think we can be very useful and make a pretty great impact, and we are useful and are making an impact in that way.	1
	The advisory service is sustainable since the firm focus on having diversified teams which in turn leads to higher quality advice	And then it is how we put together teams and all that, it is really in general how we are thinking about diversity in the advisory services. I mean we do have specialist so that—we are also trying to consider such issues to offer the best advisory services sustainability wise.	1

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Table 4.3 – *Continued from previous page*

TC	First-order code	Illustrative quote	#
Statements justifying the advisory as not actively contributing to sustainability	The legal advice does not qualify as sustainable simply because it is legal	No, we do not have a process for that nor any steering documents or the like. However, I think that it is something that is very interesting. . . . Because you could think that it would be a given to uh, to try to assist clients to become as sustainable as possible because, uh, it is simply perfectly reasonable to offer that kind of advice. But everything that one thinks should happen automatically can most often be augmented and improved by directing a conscious effort towards it, to perhaps also be able to measure the results of the changes that are made and so on. So, I would really like to see that we developed that a bit more.	1
	Lawyers advise about that actions may have consequences, e.g. the market's reaction to controversial phenomena, but this is not considered a sustainability effort	No. I would say, we can never uh—to exemplify, if a client asks us to draw up an agreement to uh, to buy a thing that we do not think is especially sustainable, we can never review our clients, or maybe in our thoughts, but it is not our job to review our clients' businesses in terms of sustainability. When giving a piece of advice I do not say, "I think this seems to be a bad idea", from a sustainability perspective. But I may very well, as a part of my advice say that "have you considered how this might appear, if you do this and your biggest client is this company and they have this profile, they say that they do not do business with this country" for example, or whatever it may be, so "have you considered that it may have a ripple effect?"	1

TC = Thematic construct; # = Number of firms with same first-order code

4. Findings and Analysis

Table 4.4

Thematic constructs and number of firms for each first-order code regarding challenges and influencing factors to sustainability efforts

TC	First-order code	Illustrative quote	#
Perceived difficulties with sustainability efforts	Do not see any difficulties	No, I would not say that there are. There are no challenges. It is always kind of like that you always want to do more and think about what you can do on so on, but nothing that is—simply put, there are no insurmountable hurdles.	2
	Internal resistance to change	[It is challenging] to achieve the desired impacts and changes of the initiatives, throughout the organisation. ... It has to be taken up by the entire organisation and that requires that everyone is working in the way that is sustainable. And this is absolutely the greatest challenge.	2
	Lack of resources in terms of time and/or money	One could wish that more effort was put into that work. But I would say that we, unfortunately, do not have the time since we—we have almost no administrative support, we are almost exclusively lawyers working with legal advice, and we are already doing that in excess. We are already working more than what we really are supposed to and unfortunately that sometimes causes those issues to suffer.	3
	Lack of prioritisation of sustainability efforts at management level	It [soft changes such as sustainability] might eventually happen, but it will take a long time, and I believe that there is a great difference compared to how technological issues would be handled. Simply put, I do not think that it would be as troublesome. They [management] would simply trust the people responsible for technology.	2
	An individualistic culture makes joint sustainability efforts more difficult	There is a fundamental view that everyone should be able to carry out their work a bit however they like, in a way that you yourself deem suitable for you and your client. It is like we have a lot of different business activities going on simultaneously. So everyone is perhaps not striving towards what is best for the collective, but instead focusing on what is best for their specific part of the business.	4
	Equality is a sensitive topic	I should say that we have consciously been very careful, it has been a conscious strategy to not like [pause] uh, not push this forward too hard.	1
	Uncertainty about how sustainability work should be conducted in the best way	It is that uh, it is really difficult to know what to do—.	4
	Sustainability is a wide term which can include almost any aspect of the firm's business	It becomes very broad, that is, with all these three [economic, ecological and social sustainability dimensions] in balance. We have kind of noticed that it is practically possible to consider everything that we do in the firm as sustainability areas.	1
	Difficulties with marketing sustainability efforts	This about appointing a sustainability office, and conducting sustainability work, it has not been done with a marketing purpose. And therefore it has been a bit like, that no one cares about who knows anything about this. And that is a bit of a drawback, also internally, that people do not know about all the good things that we do.	1

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Table 4.4 – *Continued from previous page*

TC	First-order code	Illustrative quote	#
Partner compensation systems' impact on law firms' operations	An individualistic partner compensation system impairs, while a collectivist system benefits business development	Because then there is not really a “we”. And of course, then nobody would want to invest in anything, develop the business, because then I would be taking from my own money, and perhaps Kalle will not want to take from his money, why would I then take of mine to do something that might benefit Kalle. So you get a problem if you do not collectively dedicate resources from the start and say that we are going to put x per cent towards this. We have it much simpler since we decide together that “okay we are doing x in business development and this will benefit us all” and then everyone’s money should be used for that.	4
	An individualistic partner compensation system impairs, while a collectivist system benefits lawyers work-life balance	It is a bit different from office to office but in [office location] we are total communists. We have no incentives what so ever. It does not matter what you do, everyone shares equal at partner level . . . and they may gladly have the starting point that they should work a bit less then what people do at other firms. We do not think, it is not really, we do not want to market that uh—our clients should know that there is [no] risk that one of our lawyers is working with their problems at half-past ten when you are tired.	2
	A collectivist partner compensation system leads to increased quality of the advice since there are no contradicting incentives to hand over a project to a colleague with greater knowledge within the specific area	Then everyone is working in the same direction and the idea is then that if I receive an assignment that Kalle is better at, then Kalle should be doing it so that we are providing the client with the best service. And it does not cost me anything because I get to share whatever Kalle earns, as well as I share whatever I earn my self.	1
	An individualistic partner compensation system could benefit an increased diversity because there are no requirements that everyone must earn an equal amount	People sometimes think that if you have eat what you kill, well then it would be so much easier to promote more women and people with a foreign background and so on because then there are not the same requirements that all [partners] must earn the firm an equal amount of money each year, which is true. [A firm with eat what you kill] have a much greater opportunity for individual differences, yes, but someone might only earn a tenth of what someone else does.	2

TC = Thematic construct; # = Number of firms with same first-order code

4. Findings and Analysis

Table 4.5

Thematic constructs and number of firms for each first-order code regarding reoccurring general thoughts and opinions about sustainability and the lawyer's role

TC	First-order code	Illustrative quote	#
Thoughts and opinions about sustainability	The sustainability approach should be second nature	I, who am pretty new here, maybe it sound a bit, I mean I might be a bit coloured, but I nevertheless think that a lot of firms kinda says this [that they work with sustainability] . . . , but I feel that that here have we really—it really permeates the business and we are including it in many parts. . . . It is kinda second nature to the coworkers, . . . we have made it a part of the coworkers' approach . . . it is not just pretty words on a webpage.	3
	One can always do more, sustainability work does not have an end	And it is not a project because it does not have an end. Instead, it is an effort that must continue at all times and you can never—one is never allowed to believe that it is finished.	3
	Young lawyers consider sustainability as important and have expectations on the firm	But we have had the privilege now for quite a few years to recruit people who have been growing up with a sustainability mindset. . . . I think that the people from that generation, it has been many years now of course—we have got people who actually are educated in that mindset since childhood. And that has also resulted in completely different requirements and expectations of us, which I consider as something very positive since they have gotten to teach me and others that perhaps are even older and that has had even less exposure to these elements when growing up. They have had to educate us to not ignore these concerns.	3
	Young lawyers have different demands and expectations on work-life balance	I think that in my age category, 28 to 40, you have different priorities in life also. I think that maybe the legal industry needs to shape itself a bit to this. It is perhaps not sixteen-hour workdays that is the wet dream anymore.	3
	Lawyers have been working with sustainability since ancient times	As lawyers we always have, since ancient times, had a really strong sustainability foundation in that a lawyer is not allowed to promote injustice, that is included in the ethical rules that we must abide by. And therefore it is like that, that you have an obligation as a lawyer to say to your client, which we do from time to time, “you know what, you cannot do this, let us find another way you can do it where you are following the rules and are in line with the laws and regulations in place”. So, lawyers have, in a way, since ancient times been working with sustainability since it is also sustainable that we have a society governed by laws where you follow the laws and rules.	3
	Equality is improving slowly	It is still very bad but the signs are nevertheless positive. Unfortunately, it is very slow.	2
	The future presence of senior female role models will drive equality forward	We will reach a tipping point I think. And when we have enough good examples and role models that are female partners, then I think that it will take off for real. But we are not there yet and it is not a self-fulfilling prophecy, that is not what I am trying to say.	2
	The legal advisory service has the greatest impact upon sustainability	In the way that we at working with it, it is above all else through including it in our advisory services to the client. It is where we begin, it is where we are most useful, it is what we are good at and it is where we have the greatest impact on people and the environment.	3

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Table 4.5 – *Continued from previous page*

TC	First-order code	Illustrative quote	#
Thoughts and opinions about sustainability (continued)	Internal efforts have the greatest impact upon sustainability	I think that we make the greatest impact working among ourselves. We are after all [number of employees] or something people at the office and if we can get it to work well, then that is a good thing. Then, of course, it does not hurt if we engage in different things around us.	1
	Internal efforts have the least impact upon sustainability	[Internal sustainability initiatives] is the most simple thing to consider first but perhaps also what has least effect in the long term.	1
	Sustainability is a field that has emerged and developed over the last 20 years	When I started in [1990s] sustainability was not something that you worked with as a lawyer at a law firm. It did not really exist then. It is a new area that has developed during the last years.	3
	Young lawyers already possess great sustainability knowledge	But we have had the privilege now for quite a few years to recruit people who have been growing up with a sustainability mindset. . . . I think that the people from that generation, it has been many years now of course—we have got people who actually are educated in that mindset since childhood. And that has also resulted in completely different requirements and expectations of us, which I consider as something very positive since they have gotten to teach me and others that perhaps are even older and that has had even less exposure to these elements when growing up. They have had to educate us to not ignore these concerns.	1
The lawyer's view of its role	Being proactive: To deliver more than what is requested, foreseeing clients' needs	Yes, well one could say that it is something that they ask for, but then it is also important as a qualified adviser . . . to be proactive. . . . So it is about being present and being able to meet the customers demands, but also about being one step ahead.	3
	Being proactive: Having a deep understanding of the client's business to customise the delivery according to the specific needs of the client	Well, what one could say about that I guess, is what I said earlier. Partly being proactive, to do more than what, perhaps most often, is expected. And above all to have a well-developed understanding of the customer and to be well prepared so we can. . . [deliver] something based on the specific needs of that customer.	2
	The lawyer plays a key role in creating valuable businesses, dealings and cooperations between companies in a society	One should probably consider the role of the lawyer in the same way. That is, in certain tricky situations it is super critical that [business] is made in a trustworthy, safe way, taking all rules into considerations. Our task is not to do things fast and quick, but to make sure that things are done by the book. And when you do it by the book, which is not always pleasant in the short term for the client, then you also ensure the best long-term outcome for society. You get agreements that last over time, resulting in relationship between businesses that lasts over time. It gets done in a way that takes things like uh the climate perspective into account. It makes sure that the taxpayer's money comes to the right use and so on. In other words, there is a duty for lawyers to take care of society's long-term needs.	1
	The lawyer works to a lesser extent with purely legal issues, those can be googled. The lawyer rather works with the client's most difficult issues that cannot be solved with law.	If an inquiry is made to us about a legal question and there is an answer, then one may as well just google it. That would not be for us. If an answer exists for a legal question, then there really is no problem. Instead, I often work with the client's most challenging problems that are not solvable with law. And that results in, since we have so many clients, that we become half-experts in a lot of different lines of businesses. And because we often get direct access to where decisions are made, and often take part in important discussions on the executive level, we get involved in strategic business decisions.	2

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4. Findings and Analysis

Table 4.5 – *Continued from previous page*

TC	First-order code	Illustrative quote	#
The lawyer's view of its role (continued)	The lawyer shall work side-by-side as a colleague with the client's team during a project	We are perhaps trying to be more part of our clients' businesses. . . . We are trying to consider ourselves as employees of the client firm.	2
	The lawyer seldom has a thorough insight into the client's suppliers and industry situation	We rarely have such a thorough insight into their [clients'] suppliers and similar.	1
	The role of a lawyer includes sometimes, to a limited extent, acting as a strategic soundboard towards the client but the focus is on pure legal advice.	We most often partake in a very small part of an entire process. . . . So if a company—let's say that a company is to be prepared for sale, . . . we are then, in the best-case scenario participating as a soundboard from the start if it is an existing client. Thereafter when the process really, really is reaching a critical point, when it is time for final negotiations and when it is time to close the transaction and the entire project, then the lawyer steps in and takes lead, alongside the customer that is.	1
	The lawyer's role is to contribute with pure legal advice	It is about getting a picture of, do we have the information we need to be able to make an informed decision. Are we missing something or what does it look like? And there are laws, regulations and recommendations about what it is that you need to check for in order to make such a decision. . . . After all, it is about advising them [clients] to look at the right things, ask the right question and in the end, they have to make a decision based on gathered information and the legal parameters.	1

TC = Thematic construct; # = Number of firms with same first-order code

4.1 How Law Firms Define Sustainability and Their Reasons for Practising It

When examining how the six case firms define *sustainability* and which aspects they consider are included within the term, a majority of firms (four out of six) included all three dimensions of the *triple bottom line*: social, environmental, and financial. However, two of these four firms include one more aspect, although not the same, to define sustainability. One firm additionally included the aspect to *help clients to be successful in the long run*, and the other firm included acting and providing advice that is correct and in accordance with the law, in addition to the three triple-bottom-line aspects. Moreover, one case firm used the latter *right and properly* aspect as their sole definition of what constitutes sustainability. The last firm, not already covered, solely used the environmental aspect to define sustainability. See Table 4.1.

Moving from how sustainability is defined to why the firms actively work with sustainability, the data shows a wide array of stated reasons. The most reoccurring reason, given by four firms, is the pursuit to *achieve a good work environment and work-life balance*. One interviewee stated that a “*sixteen-hour workday*” is perhaps not “*the wet dream anymore*” and that the legal industry must adapt to accommodate this. Related to improving work hours and office climate, a commonly mentioned reason for working with sustainability is to be able to attract newly graduated law students to the firm. Young people were said to have different expectations on work-life balance, and most importantly, young people are expecting and requiring their employer to actively engage in sustainability work. Therefore to stay attractive on the labour market, the firm must meet the demands of actively working with sustainability.

Beside staying attractive on the labour market, protecting the firm brand on the client market is an equally common reason. The interviews showed that clients increasingly make demands on aspects such as gender and cultural diversity and might abandon a possible supplying law firm if they do not meet the requirements. One interviewee put it as, “*We must keep up with the times if we want to stay relevant and continue to deliver our services*”.

The hitherto presented reasons why law firms are working with sustainability is defensive in nature. They are about keeping employees happy and to continue attracting new employees and clients. However, the more progressive reason: being able to identify and capture new value, is equally common. Interviewees stated that part of the reason for working with sustainability is to ensure the long-term survival of the firm. The economic landscape keeps changing, and all businesses must from time to time reinvent themselves and find new sources of revenue. One interviewee said, “*If we want to be successful even in 5 or 25 or preferably 50 years, then it is important to constantly develop and to think new and to think broader. And that is how we view sustainability*”.

It is worth pointing out that five of the six firms gave reasons which were similar or generally overlapping. However, one firm differed from the others, presenting reasons for working with sustainability that was not covered by anyone else and

had no overlap with any other firm. Instead, the firm stated that firstly, they are making sustainability efforts because law firms hold a key role in the economy for creating long-term business deals and relationships. Secondly, they ought to work with sustainability issues since many of their clients are wealthy people who want to engage in charitable causes. The firm commonly get asked whether they know about “*any organisations that we [client firm] can support in order to get good PR?*”

4.1.1 Stakeholders’ interest and attention to sustainability efforts

Having already established that requirements and expectations from clients and job applicants are common drivers for law firms engaging in sustainability work, this section will further break down the interests shown by stakeholders according to the interviews.

The sampled firms are commonly presented with sustainability requirements from potential clients during procurement processes, meaning that the law firm will not be eligible as a supplier if the requirements are not met. All but one firm stated that they have come across this. The one firm that had not experienced sustainability requirements from possible clients, nevertheless stated that they were aware of the phenomenon and its increasing occurrence. The interviews suggested that the most common requirements are about social issues such as the firm’s current gender and cultural diversity, as well as that the firm has processes in place for improving diversity. Environmental requirements occur occasionally but are not as common. One interviewee explained that this is likely because law firms have no manufacturing.

Apart from requirements during the procurement process, four firms stated that clients commonly show a general interest in the firm’s sustainability work. The interest can be expressed in less formal situations such as during lunch meetings or pitches. One interviewee expressed that the clients’ interest mostly is about diversity and not about environmental work or external efforts such as pro bono and charity. Three firms also expressed that job applicants are showing a great interest in how the firm is integrating a sustainability perspective into their activities.

4.2 What Law Firms Do in Terms of Sustainability

The findings, presented in Table 4.2, show that law firms’ sustainability work can be categorised into three main groups depending on whether the effort is directed towards the firms’ internal work environment, their advisory service or the external environment. The three categorical groups, internal sustainability efforts, external sustainability efforts, and integration of sustainability aspects in the advisory service, are presented individually in the following passages.

The six law firms’ internal sustainability efforts are mainly directed towards diversity work, reduction of environmental impact and improvements of the work environment

and organisational culture. Six out of six firms mentioned that they actively work with diversity and environmental impact issues, while four firms gave examples on activities aiming to improve the work environment and the organisational culture.

The diversity work is mainly focused on gender diversity, with all six firms mentioning this as an area where efforts are directed in order to improve today's unequal business law industry. One interviewee said,

When I say that it has been an industry problem that skilful women change career path, I do not mean that it is an industry problem on the paper, that it looks bad. I mean that it is an industry problem, that the industry is drained of skilful people. That part of sustainability has a significant value.

Several case firms mentioned various activities and projects that have taken place in order to improve the gender equality of the firm. For instance, one interviewee mentioned that they have created a list with “*dos and don'ts*”, stating how one should and should not behave according to the women of the firm. Another firm explained how they have increased the incentives for both women and men to go on parental leave by increasing the percentage of an employee's total salary, which is being paid out during the absence. By minimising the personal financial loss, the firm strives to increase the number of employees going on parental leave.

Similar to gender diversity, ethnic and cultural diversity is an area of focus where many firms claimed to be directing efforts. Four out of six firms claimed that ethnic and cultural diversity is a matter of retaining and recruiting the “*sharpest people*” and consequently, it is critical for the long-term survival of the firms. One interviewee expressed that, “*there is quite a risk that you would not understand certain industries*” if the employees are too homogeneous. According to the interviewee, a more diversified team with members of different backgrounds, adding more perspectives and critical aspects, could instead facilitate the advisory service by delivering advice of higher quality. Despite the shared view of ethnic and cultural diversity being business-critical, none the case firms could concretely describe any efforts made to increase the diversity amongst the employees.

During the interviews, it became apparent that one of the case firms stood out in terms of diversity work. The firm was the only one of the six firms which stated that they actively work with accessibility issues as a part of the internal sustainability efforts. The efforts aim to successfully include persons with disabilities. An interviewee from the firm expressed, “*We have during a quite long time been very successful with including that kind of persons, with different disabilities. There I would say if one can boast a little, that we are at the absolute forefront. We have a lot to be proud of*”.

Besides directing efforts towards diversity issues, limiting the environmental impact is on the case firms' agendas. Compared to manufacturing companies with long supply chains, the environmental footprint of PSFs' is limited. Despite this, all six firms consider it important to “*pick the low-hanging fruit*”.

Five case firms mentioned waste sorting and choosing sustainable options when catering food as examples of what is being done in order to minimise the footprint

of the firms. Moreover, five firms mentioned that they have formulated purchasing and supplier policies in order to ensure that products and suppliers live up to good climate standards. Another often reoccurring effort for limiting the environmental impact is the establishing of travel policies. Four out of six case firms mentioned that a policy has been formulated in order to reduce the emissions from travels, instead, digital meetings are recommended when possible.

Furthermore, efforts have been made by four out of six firms to achieve an improved work environment and organisational culture. One interviewee said, *“To me, that is what this is all about. How do we make people feel happy over time and stay?”* and further expressed the importance of being a sustainable employer by creating a workplace where people want to go. Three of the four firms claimed that they actively work with jargon and the organisational culture in order to shape the culture of the firm. One firm uses a cultural transformation tool aiming to create a culture based on personal values. Another firm has formulated *“rules of the game”*, set values and created action plans to clarify what employees can expect from each other in terms of behaviour. Two firms, one of whom also works with jargon and organisational culture, claimed to be striving to achieve a balanced work and private life. A partner expressed, *“Men and women more and more have the same requirements, same expectations and the same desire to combine family and work”*. Another interviewee stated that employees become responsible for cases early in their career with the purpose of being able to control the amount of assigned work. Consequently, employees may gain more control over their everyday life.

Moving from internal to external societal efforts, findings show three different external activities which the case firms engage in: pro bono work, support with resources, and charity. Pro bono work means providing legal services typically to nonprofit organisations without any payment. Support with resources refers to law firms offering physical resources such as lending their premises and paying for food during partner organisations’ events, while charity entails monetary donation to organisations. All six firms claimed to actively engage in external activities in some way, however, only two firms engage in all three activities. Pro bono work, together with resource support, are the most reoccurring activities that the case firms engage in. A partner expressed that it is important as a lawyer to make use of the extensive network and the *“direct line”* many lawyers have to persons with high positions within the Swedish business community. When utilising contacts from the trade and industry, the interviewee meant that the law firms could create value beyond the firm. How the firms engage in external activities differs largely; however, it is common to support organisations with legal knowledge, premises and food during events. Mentoring and donations to charity organisations are also reoccurring examples mentioned during the interviews.

4.2.1 Contrasting opinions on whether the advisory service contributes to sustainability

Besides looking into the internal and external efforts of law firms, the advisory service to clients has been a reoccurring topic during the interviews. The advisory service is the value-creating process of law firms, in which the firms consult clients in various matters with their legal expertise. During the service process, the law firms have the possibility to advise clients to make certain decisions or to act in a certain way. This could possibly imply that law firms could advise clients to make more sustainable decisions or to act more sustainably by integrating a sustainability aspect in the advisory service. There is however, a difference in opinion amongst the case firms whether this is something a law firm can and should do. The following section presents findings illustrating if and how the case firms integrate a sustainability perspective in the advisory service to clients. Statements motivating whether the advisory service can be considered to actively contribute to sustainability are presented in Table 4.3.

All but one firm claimed that sustainability is an aspect actively included in the advisory service. Several statements have been made by the firms to substantiate why they consider or why they do not consider the sustainability aspects as being included in the advisory service. For the firms considering that they integrate a sustainability perspective in the advisory service, it is possible to divide the statements into two main groups: *the advisory service is sustainable since it is proper and legal* and *the advisory service is sustainable since it is proactive in its nature*. The findings show that four out of six firms claimed that their advisory service is proper and legal and therefore sustainable. One interviewee expressed that, “*We are helping companies to keep themselves, so to speak, on the right side [of laws and rules] and thereby act sustainably for the society*”. The four firms also mentioned that they are sustainable since they have practice areas working with juridical issues such as environment, anti-corruption, and money laundering. By advising on these issues, the firms expressed that their advisory service should be classified as actively contributing to sustainability.

Four firms, three already covered in the previous paragraph, view their advisory service as sustainable since it is proactive in its nature. The law firms stated that they commonly develop a good understanding of the clients business during the advisory process. A partner described the client relationship further: “*We often get direct access to where decisions are made, and often take part in important discussions on the executive level, we get involved in strategic business decisions*”. By having insight into and an understanding of the clients’ businesses, the firms claimed that they can anticipate needs and give advice about how certain actions may have consequences for the client, due to reactions from the market. These proactive advices are considered by the firms as being sustainable as they do not only have a “*here and now focus*”, but a more long-term perspective.

In addition to the above-mentioned statements, two firms, both already covered above, individually added another statement for why the firms’ advisory service should be considered as sustainable. One of the two described lawyers as being

“enablers” of cooperation between companies. As companies meet, new businesses and opportunities arise, meaning that value is created through new sustainable products and services. The other firm strives to have diversified teams in order to give advice of higher quality and therefore it is sustainable. A more diversified team should, according to the case firm, possess a broader knowledge due to team members’ different backgrounds.

To conclude this section, statements justifying that the advisory service does not include a sustainability aspect will be presented. Only one firm considered their advisory service as not including a sustainability aspect. Two main arguments were given by the interviewees from the firm. Firstly, the firm meant that legal advice do not qualify as sustainable simply because they are legal. Secondly and in contrast to one of the above mentioned statements, one interviewee mentioned that advice about how actions may have consequences, for instance, the market’s reaction on controversial acts and decisions, are not considered as sustainable advice. Instead, these advice are like any advice and are made more from a general marketing perspective rather than from the perspective of helping a client to become more sustainable. The interviewee also expressed that,

If a client asks us to draw up an agreement to uh, to buy a thing that we do not think is especially sustainable, we can never review our clients, or maybe in our thoughts, but it is not our job to review our clients’ businesses in terms of sustainability.

4.3 How Law Firms Organise Sustainability Efforts

Common to all investigated firms is that the organisations have two or more offices in different locations in Sweden. In order to understand how sustainability work is structured, interviewees were asked to describe how the work is organised between the offices and how resources are allocated between internal and external commitments. Findings about the organising of sustainability efforts are presented in Table 4.3.

Amongst the six case firms, there has been an equal distribution of three configurations of how to organise sustainability efforts. Two firms have a company-wide focus, meaning sustainability work is managed on an overarching level and applies to all offices, two firms have the focus on local office level meaning that sustainability commitments are decided locally at each individual office, while the last two firms are running sustainability work both company-wide and at the local office level. Opinions seem to be divided regarding how sustainability work should be pursued. One interviewee questioned the point of running sustainability work locally, “*The fact that we are [number] different offices is not that interesting for us, instead, it [sustainability work] is overarching for all.*”. Another interviewee, favouring company-wide commitments, believed that company-wide efforts might lead to an increased sense of community within the firm. Firms with a local focus however highlighted the advantage of being able to influence locally, “*what are our thoughts*

about this? How do we want things to look, here at our office?” Firms which instead have chosen to run sustainability work both company-wide and at local office level mentioned that it could be beneficial to start certain initiatives locally. When an initiative is mature enough, the company-wide implementation may be eased by allowing the other offices to “*piggyback*” on the solution established by the pioneering office.

The allocation of financial resources, as well as the organisation of sustainability efforts, differs between the case firms. From the analysis of the findings, it is apparent that only two out of six case firms have a budget dedicated to sustainability work. One of these firms sets aside a certain amount of money which is to be used by internal sustainability groups for purchases and activities. The other firm, on the other hand, has a dedicated budget for donations and other external commitments. A total of four firms, including the one with a budget dedicated to internal commitments, have an overhead-like budget which finances external commitments as donations and activities arranged with external organisations. One of the firms, not already covered, did not indicate that any financial resources are allocated for internal or external commitments.

Moving from the allocation of financial resources to the allocation of human resources, the findings show that only two of the six firms have a specially appointed position for sustainability work. Although the given title varied between the firms, we have chosen to hereon refer to the role as *sustainability manager*. Common to the sustainability managers is that the appointed employee allocates a percentage of or all working hours to sustainability work. The firms with a sustainability manager consider it crucial to have an appointed position in order to run sustainability work successfully:

But to really pinpoint that we invest in this, we wanted a person who officially had it included as a part in the job description. And it is also about—it becomes a matter of priority to, other internal work is done in addition to the client work and there is a risk that it falls a bit behind if you have much to do. If someone has it as a job assignment, it is easier, so to speak, to set aside time.

Amongst all case firms, it is however common to form internal groups with the purpose of addressing sustainability issues. All case firms stated that they at least have one internal group, whereof two firms said to have two groups. The most common group, which four out of six firms claimed to have, is a *sustainability group*. Three other groups were also discovered during the interviews: *environmental group*, *equality group*, and *diversity group*. Only the latter group was mentioned by two firms, while the environmental and the equality group was mentioned by one firm respectively. Common to the majority of the groups is that they are run by employees with a personal interest for the specific issues addressed by the groups. One of the interviewees, engaged in one of the internal groups, said, “*That is how we work, [we] ensure that those that participate in these groups are personally engaged. It would not be quite right otherwise*”.

From the interviews, it is however not apparent exactly how the internal groups

differ from each other. For instance, there are similarities between the descriptions of sustainability groups and one of the firm's environmental groups. Three of the firms have, on the other hand, actively formed groups aimed explicitly at solely addressing diversity issues, including gender diversity and ethnic and cultural diversity. In this case, the demarcation of the groups is more apparent.

4.3.1 Organisation of internal and external sustainability efforts

By analysing answers given by interviewees during the interview process, an understanding of how strategic and structured internal and external sustainability efforts are, have been obtained. This perception has not solely been based on answers to concrete questions. It is also based on how well the interviewees could define and describe sustainability efforts. The following section will begin by covering findings of how strategic and structured internal sustainability commitments are, followed by covering the organisation of external commitments. The external efforts have been categorised as either strategic and structured, opportunistic and ad hoc, or as a combination of both.

Strategic or non-strategic internal sustainability efforts

The findings show that for four out of six firms, internal sustainability efforts are an evident part of the law firms' work on a strategic level, which means that efforts are strategically planned and prioritised. For instance, sustainability commitments might be managed by top management, efforts are discussed during board meetings, and a sustainability manager has been appointed to avoid sustainability issues becoming a matter of priority.

Considering this assessment, two of the six firms have been categorised as not strategically pursuing internal sustainability work, meaning that internal efforts are not an evident part of the firm's strategic plan. For one of these firm, this categorisation is mainly due to the fact that an interviewee from top-level management, with insight into the firm's strategic work, was not able to provide any examples of issues that have been addressed by the firm, "*But I do not know at all what my colleagues are doing, as a lot is being done*". It is further worth pointing out that the interviewee generally gave an insecure impression during the interview, such as nervous laughter and providing evasive answers when asked for clarification. When asked to clarify specific sustainability efforts mentioned on the firm's website, no clear answers were given. This has also influenced the categorisation as it is reasonable to argue that top management should be familiar with the firm's sustainability work if this is considered to be of strategic importance. The same reasoning also applies to the other firm categorised as not having strategically planned internal sustainability work.

Structured or unstructured internal sustainability efforts

Furthermore, three of the six case firms are considered having a structured approach when managing internal sustainability work, implying half of the firms are cate-

gorised as not having a structured approach. Having a structured approach means that the firm for instance clearly can describe sustainability efforts, the firm initiate projects based on discovered areas of improvement, the firm has one or more internal groups which allocate resources for various commitments and has an appointed sustainability manager.

Based on the above-mentioned findings, two firms are considered to run internal sustainability work both structured and strategically. Common to these firms is that they have a specially appointed role for sustainability work. Another firm only considered to have a structured approach, stands out among the case firms as it has two internal groups, a sustainability group and an equality group. The firm has also allocated financial resources for activities and purchases for the internal groups. However, the firm is not considered as working strategically, which is partly due to the fact that an interviewee from top-level management had difficulties describing the sustainability efforts of the firm. Instead, an employee, engaged in the groups, gave more specific information about the firm's engagements, indicating that information about efforts may be stuck at a lower level and within the internal groups. Moreover, a third firm is considered as neither working strategically nor structured. The two interviewees from the firm, both from top-level management, defined sustainability differently, they described widely different commitments made by the firm and both had difficulties in clarifying clarify sustainability efforts marketed on the firm's website.

Strategic and structured or opportunistic and ad hoc external sustainability efforts

As for the organisation of internal sustainability efforts, the organisation of external societal efforts has also been investigated. Two firms are considered as having a strategic and structured approach when managing external commitments. One of the two firms run seven pro bono projects at the time of the interviews, whereof a partner is ultimately responsible for each project. Accordingly, the project is run by people with insight into the strategic work of the firm and not solely by employees in non-executive positions, personally interested in the addressed issues of the pro bono projects. The second firm initiated a project after the Swedish Bar Association had discovered that the low degree of diversity, which characterises the legal industry, would become a significant problem in the future. The project was thus started strategically after an area of improvement was discovered, and it is, therefore, possible to argue that the project is not of an opportunistic and ad hoc nature.

Three firms are, on the other hand, categorised as having an opportunistic and ad hoc approach when organising external sustainability efforts. One interviewee described how the firm has been initiating various initiatives; however, *“We have not really coordinated them that well yet. It has rather been different employees, or groups of employees, that has been initiating and working on various projects”*. An interviewee from another firm described a similar scenario: *“We donate money to charity and such, but we do not have any organisation that we are continuously cooperating with, it has been more one-off efforts”*.

One firm has, in contrast to the previously mentioned firms, a mixed approach meaning that some initiatives are strategic and structured, while some are of an opportunistic and ad hoc character. At the local office level, external efforts have been made when given the opportunity, while certain company-wide commitments are made structured and strategically as they are applied to all offices of the firm.

4.4 Challenges of Sustainability Work and Influencing Factors

During the interviews, data were collected about what challenges and obstacles the sample firms perceived to sustainability work, Table 4.4. Two interviewees, in executive positions, from different firms stated that there are no challenges. However, other interviewees from each of the two firms, nevertheless expressed that they perceived challenges and obstacles. The challenges identified by the six sample firms are grouped into three categories. This section will begin by covering challenges related to lack of resources and strategic intent, followed by the second category of challenges regarding the complexity of sustainability. Lastly, the section covers challenges related to company culture and partner compensation systems.

One of the most common challenges to pursue sustainability work perceived by the firms, whether currently affecting them or not, was lack of time and resources. All but two firms have no employees where sustainability work is included somewhere in their job description. Instead, sustainability work is carried out on the side of the primary legal work. The sustainability efforts are often carried out in semi-formal sustainability groups consisting of voluntary employees. However, these groups are often relatively unstructured with no specific budget and no clear division of responsibility. Work with sustainability, inside or outside of these groups, is carried out if time allows and as one interviewee put it, “*We are already working more than what we really are supposed to and unfortunately that sometimes causes those issues to suffer*”.

Related to the strains on sustainability efforts put by lack of time and resources, are the obstacles put forward by two companies: *internal resistance to change*, and *lack of prioritisation of sustainability efforts on management level*. The interviewees depicted a general scepticism or restraint to dedicate resources or to follow through on initiatives directed towards improved sustainability. Therefore, successfully changing parts of the business “*will take a long time*”. The two firms also depicted a general resistance to change in various parts of the organisation such as “*snarky remarks when we are serving vegetarian food*”. One interviewee expressed that successfully implementing sustainability initiatives and changing behaviours throughout the entire organisation is the greatest challenge of all.

A reoccurring problem, when working with improving sustainability, mentioned by four firms, was the general complexity of sustainability. It is perceived as difficult to know what a non-manufacturing, service-based business can do. The issue was described by one firm as,

Sustainability is at large often about production in countries far away and with poor working conditions, and that the manufacturing is hazardous to the environment. The focus has for a long time been on manufacturing companies, and it is not always obvious what the sustainability issues are for us as a consulting business or how we should relate to sustainability.

Furthermore, it was not only difficult knowing what to do but also what they *should* do. The four firms expressed concerns about the difficulty of knowing where to direct their efforts to have as much impact as possible: “*What you normally look at, . . . that does not really work for us because it is not really applicable. . . . [We] have thought a lot about what is relevant for us. Where can we have an effect, where can we have an impact?*” Interestingly, two firms concluded that it is in their legal advice that they can make the most impact whereas another firm claimed that it was by improving the firm’s internal situation that they could make the most impact.

Four out of six firms also raised company culture as an important factor for successfully working with sustainability. The firms explained that an individualistic culture impedes efforts to change and improve the firm’s work with sustainability. Additionally, the lack of a collectivist culture makes it difficult to get all employees and work groups to adopt the proposed changes. One firm explained that an individualistic culture in the past had led to “*that a large amount of proposed company-wide efforts never came to a conclusion as the local offices claimed autonomy. In other words, the right to self-determination*”. Another firm stated that,

There is a fundamental view that everyone should be able to carry out their work a bit however they like. . . . So everyone is perhaps not striving towards what is best for the collective, but instead focusing on what is best for their specific part of the business.

The culture, whether collectivist or individualistic, is likely connected to the firm’s partner compensation system as explicitly stated by three interviewees. All but two firms continued to express further effects imposed on the firm’s activities by different partner compensation systems. All four firms that expressed themselves regarding the impact of compensation systems concluded that individualistic systems not only impairs sustainability efforts but business development in general, whereas a collectivist system in comparison, facilitates business development. One firm described it like,

Because then there is not really a “we”. And of course, then nobody would want to invest in anything, develop the business, because then I would be taking from my own money, and perhaps Kalle will not want to take from his money, why would I then take of mine to do something that might benefit Kalle. So you get a problem if you do not collectively dedicate resources from the start and say that we are going to put x per cent towards this. We have it much simpler since we decide together that “okay we are doing x in business development and this will benefit us all”, and then everyone’s money should be used for that.

Furthermore, it was mentioned that a collectivist partner compensation system leads

to increased quality in the advice provided to clients since there are no disincentives to hand over a project to a colleague who is better equipped to deal with a particular problem. Two firms also discussed that an individualistic compensation system could be advantageous for improving diversity:

People sometimes think that if you have eat what you kill, well then it would be so much easier to promote more women and people with a foreign background and so on because then there are not the same requirements that all [partners] must earn the firm an equal amount of money each year, which is true. [A firm with eat what you kill] have a much greater opportunity for individual differences, yes, but someone might only earn a tenth of what someone else does.

However, they also expressed that it is difficult to know which compensation system if any, that actually favours diversity since improving equality and diversity have been very slow for firms using either type.

4.5 Thoughts and Opinions on Sustainability and the Lawyer's Role

The semi-structured nature of the interviews allowed interviewees to develop their answers, to speak freely about the topic at hand and also to add information that was not really asked for. The current and final section of the findings and analysis chapter is dedicating to developing Table 4.5 and presenting general ideas that were repeatedly covered by interviewees independently from each other and without a preceding probing question. The section will begin by covering the interviewees' view of the lawyer's role, followed by a passage covering various reoccurring thoughts and opinions.

Multiple interviewees explained that the lawyer's role has developed and progressed over time. Earlier, the lawyer's role was predominately about providing strict legal advice and drawing up and proofreading contracts and various agreements. Nowadays, the lawyer has a more central and strategic role in the business sector. One interviewee explained,

I think that in the past, the view in our industry was a bit that we stood apart from the business sector, now I am talking pretty far back in time, but we were peripheral to the business sector. Businesses and markets went on, and then the lawyer came and solved problems. We were not really an integral part of the process. And this is where I think that the legal industry has—, partly our clients have given us a more central role, and we are much more visible and kinda get more important positions in the processes. But also, that the industry has re-evaluated itself a bit. Because, as I said before, nowadays, we are a central actor in the business sector, and I do not think that a lawyer would have said so in 1985. Back then, the lawyer sat in his office, and the client called and scheduled a meeting through a secretary, then they got a hearing for two hours, and thereafter the lawyer produced

something, and it was sent to the client. And, in simplified terms, that was the entire assignment. But we are now much more a part of our clients' businesses.

Many firms added further descriptions to the current strategic role of the lawyer. Three firms said that the lawyer must not only be able to deliver what has been requested by the client but must also be able to foresee additional needs of the client and deliver more than what was specified. In connection to this, two firms explained that the lawyer must have a deep understanding of the client's business situation to be able to deliver proactive advice customised to the specific needs of the client. Two firms added that barristers and legal associates today are seeing themselves more as employees of the client firm and co-workers to the client's project team rather than as external consultants. Two firms summarised it as that the lawyer's role today, is less about solving mere legal problems and more about solving complex and strategic business problems that cannot be solved by law.

A majority of firms shared the general view of the lawyer as currently having a more strategic role, although the firms varied somewhat in which aspects they chose to highlight. Nevertheless, two firms conversely suggested that the primary role of the lawyer still is to contribute with pure legal advice. One of these two firms added that the lawyer sometimes, and to a limited extent, may be acting as a sounding board to the client, although that can not be considered as ordinary, and the primary focus is always on the legal advice. The interviewee stating that the role of a lawyer solely is to contribute with legal advice explained that it is the client who in the end must make a decision based on all gathered information, including the legal advice provided by the law firm. Interestingly, an interviewee, from the same firm as another interviewee stating the importance of deep understanding of the client's business position, explained that lawyers seldom get a great insight into the clients' overall business activities and their suppliers.

Moving on from the lawyer's role as perceived by the case firms, several other thoughts and reflections reoccurred during the interviews. Half of the firms concluded that sustainability is something that lawyers always have been working with. One interviewee said, "*Sustainability, that is actually something that many lawyers have been working with for a long time, but we have not called it sustainability*". Another one said that, "*Sustainability . . . issues have been around for a really long time for lawyers. . . . 'what happens if your customers discovered that these shoes are made by children, that could not be good'. Lawyers have thought about that for a really long time*". The third firm explained it as,

As lawyers we always have, since ancient times, had a really strong sustainability foundation in that a lawyer is not allowed to promote injustice, that is included in the ethical rules that we must abide by. And therefore it is like that, that you have an obligation as a lawyer to say to your client, which we do from time to time, "you know what, you cannot do this, let us find another way you can do it where you are following the rules and are in line with the laws and regulations in place". So, lawyers have, in a way, since ancient times been working with sustainability since it is also sustainable that

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we have a society governed by law where you follow the laws and rules.

In contrast to previous statements, three firms, some overlapping with the three firms claiming that sustainability has been addressed since ancient times, explained that sustainability is something that has emerged and developed during the last 20 years:

When I started in [1990s] sustainability was not something that you worked with as a lawyer at a law firm. It did not really exist then. It is a new area that has developed during the last years.

Another interviewee expressed, “*And I think that law firms during the '90s, they would almost have fallen off their chairs if that issue [sustainability] was raised. . . . They would have said ‘We are a law firm for heaven’s sake’*”.

Other popular claims made by three firms each, was that sustainability should be second nature and a part of everything you do and that you can always do more – sustainability work does not have an end. During the interviews, it also became evident that the problems with low gender equality are something that has been discussed in the legal industry for a long time. The industry has been making progress, although very slowly.

5

Discussion

5.1 How Law Firms Potentially Could Increase Their Sustainability Impact

The findings in this thesis have been focusing on how law firms, according to themselves, are working with sustainability. This section is dedicated to discussing these findings and developing a theory of how firms potentially could be working with sustainability to maximise their positive impact.

As mentioned in the theoretical framework Section 3.1, as well as by the interviewees themselves, business law firms have no manufacturing nor any complex supply chains and are therefore causing a limited external effect on sustainability – especially when it comes to environmental aspects and social conditions in the supply chain. The core business activities of a business law firm are linked to the business activities of their clients. Because of the law firm’s limited negative impact, the firm can only make limited improvements if solely addressing its direct impact. It is thus arguably in the customer sphere where a law firm can make their greatest contribution to sustainability. Although it is nevertheless important that law firms also put effort into minimising negative impacts which they are responsible for themselves, such as energy consumption and work conditions at their offices.

A law firm which, in addition to being a value facilitator, becomes a co-producer per the value fulfilment model by Grönroos (2008), would have the possibility to influence the client’s activities and thus sustainability impact. Being a co-producer requires a long and close relationship with the client where the law firm can integrate itself into the value-creation process of the client. Multiple interviewees stated that they already are working side-by-side over a long time with many of their clients, providing proactive advice and foreseeing the clients’ needs. In such cases, the law firm has arguably already established themselves as co-producers of value in the client’s value creation process. However, to actively work with improving their clients’ sustainability impacts, being a value co-creator is not enough. The current expertise of the law firms is to provide legal advice. Being a co-producer and a legal expert suggest that they can improve the value-in-use of their currently offered value foundation, which is legal advice. Exploiting the role of being a co-producer for increasing sustainability would likely require the firms to widen their knowledge base and develop new expertise. The case firms that argued that they are contributing

sustainability-wise in their advisory activities due to having a strategic position in the decision-making process of their client firms made no statements to suggest that they have educated themselves in sustainability over the years. A lot of them came back to that they contributed to sustainability by ensuring that the client acted according to laws and regulations.

Although law firms possibly could widen their knowledge and utilise their close, long-lasting client relationships and strategic position to improve sustainability in the customer sphere, there are challenges to this. In order to have the ability to provide sophisticated and proactive advice on sustainability, the lawyer must arguably possess a comprehensive and general competence and understanding of the client's business and sustainability actions. However, the trend in the Swedish legal industry seems to be, and have been for many years, increased specialisation. R. Johansson (2017) and Rönström (2014), both of whom are senior barristers with a long experience, describe that the focus for new lawyers today is to become specialists. During a personal interview for this thesis, R. Johansson (personal communication, April 22, 2020) stated that,

I think that the typical lawyer, at the big law firms you are interested in, is a very sterling person who understands business, understands the client's business and so on, and is extremely keen on doing a good job. Not only so from the financial perspective but because it is extremely pleasant and comfortable to be aware that you contribute in a good way to your client's business. I am completely convinced about that.

R. Johansson also described the typical client relationship for big law firms in a corresponding way to the case firms' statements: *"The typical relationship with a client in the business law industry is a long-term and long-lasting relationship"*. However, when discussing the lawyer's strategical insight and influence on the client firm, R. Johansson was a bit more restrained compared to many of the interviewed firms:

If [a lawyer] describes an expanded role, that we as lawyers as legal advisers also are working with the client's core business strategy, I do not believe that to be true. And I think that if you ask the clients, they would paint a different picture of how influencing or contributing the lawyer is regarding the client's business strategy and activities... It is probably something that the lawyers would like to believe and to say, but I think that in reality, it is to a far lesser extent true than what lawyers claim to be the case.

R. Johansson continued by describing that it was more common in the past, and his generation, for lawyers to have the role of *"an overall trusted adviser, a bit like a 'consigliere'"* to the clients, meaning that the lawyer has *"a sort of extremely deep relationship with the client, where you basically are working in the board room"*. However, due to the increased specialisation of the Swedish legal industry, R. Johansson explained that the trusted adviser role is rare today and is rapidly disappearing: *"It is not usual among the younger generations of lawyers, and I do not think that is because they have not gotten old yet, but I think it is because ... our industry*

has been specialising". Although R. Johansson did not know of any research confirming the increased specialisation of the industry or the decreasing presence of the trusted adviser role, it seems very likely that the notion about specialisation is correct based on numerous Swedish newspaper and trade magazine articles, e.g. (Gustafsson, 2018; Henriques, 2004; R. Johansson, 2017; Rönström, 2010, 2014; Virsholm, 2015) and the presence of international papers on increased specialisation, e.g. (Ariens, 1994, 2016; Hagglund & Birnbaum, 1984; Moorhead, 2010; Paffendorf, 1958; Rollins, 1985). Regarding the trusted adviser role, the data from the interviews show a trend that statements strongly emphasising the crucial role and strategic influence of the lawyer was made by older people closer to the age of R. Johansson's, and statements depicting a limited insight and younger individuals made statements depicting a limited insight and strategic influence.

The possibility of law firms improving their positive sustainability impact by using their co-creator position to give specialised advice may thus be hampered by a general trend of increased specialisation and a decrease of deep relationships where the lawyer gets access to the decision-making centre of the client organisation. Furthermore, the strategic influence may already be more limited than implied by some interviews. Moreover, there could potentially be a risk connected to encouraging the business law industry to focus too much on sustainable business development in addition to their legal practise. The legal expertise is arguably essential and should perhaps continue to be the central value offering from law firms. To explore this further we encourage further, research that in detail, explores the current service process in the business law industry and examines the possibility of adding such a sustainability component.

5.2 Sustainability – Vaguely Defined and Similar to Compliance?

When I started in [1990s] sustainability was not something that you worked with as a lawyer at a law firm. It did not really exist then. It is a new area that has developed during the last years.

This statement was made by a partner to describe the emergence of the concept of *sustainability* within the business law industry. The interviewee claimed that the field of sustainability has developed during the last 20 years, and before that time, the term was not used within the industry. From the analysis of the findings, it is, however, apparent that this is not the only prevailing view on the emergence of sustainability within the industry. Statements have been made by interviewees which indicate that lawyers have been working with sustainability since the law profession came into being: *"Lawyers have, in a way, since ancient times been working with sustainability since it is also sustainable that we have a society governed by law where you follow the laws and rules"*.

Beyond illustrating this discrepancy, the interviews have shown differences in how sustainability is defined and in what way sustainability is an integrated part of

the advisory service. There are thus divided opinions about what sustainability is and how lawyers can practise it. Dresner (2008) has put this disagreement around the definition into words and means that the definition actually could be regarded as rather meaningless. According to Dresner (2008), the definition is vague and therefore, many actions could be considered as sustainable development. There is also a lack of knowledge of environmental language (Dresner, 2008), which can further complicate sustainability work due to indistinct terms and concepts. This issue of sustainability being a diffuse concept was de facto described by one of the interviewees as an identified difficulty with sustainability work: “*We have kind of noticed that it is practically possible to consider everything that we do in the firm as sustainability areas*”.

The many and diverse views on sustainability invite us to further discuss the various opinions on sustainability in the advisory service. As the findings show, there is a widespread view amongst the case firms that the advisory service is sustainable since it applies laws and regulations. More specifically, lawyers described that they help clients to “*stay on the right side of the law*” and therefore, the advice should be classified as sustainable. An additional argument made by case firms was that practise areas of the firms work with juridical issues such as environment, anti-corruption and money laundering. By advising clients on these issues, lawyers take sustainability aspects into consideration, and consequently, they give sustainable advice. It is, however, possible to question this view of sustainability. There are distinct similarities between what firms define as sustainable and what can be considered as included in the term *compliance*. One interviewee, not sharing the view of sustainability as being equal to compliance, described that compliance could be seen as a foundation on to which sustainability could be added in order to be stricter than the legislation. Consequently, it is possible to argue that legal advice does not qualify as sustainable simply because it is legal. Moreover, the interviewee stated that money laundering and anti-corruption issues have been around for a long time and are classified as matters of compliance. It is, therefore, reasonable to question whether the advisory service actually could be considered as sustainable, solely because it handles these juridical issues. As with the previous statement, claiming the advisory being sustainable since lawyers help clients to follow laws and regulations, it is possible to argue that providing legal advice aiming to counteract illegal activities does not qualify as actively contributing to sustainability in itself.

The widespread view of the advisory service being sustainable simply because it applies laws and regulations may be seen as a practical example of the effects of a vague and extensive definition of sustainability. As expressed by Dresner (2008), almost all actions could be included in the term *sustainable development*. Based on Laufer’s (2003) description of greenwashing it moreover is possible to claim that classifying the advisory service as sustainable, despite few or no sustainability efforts, may be a way for law firms to influence the public perception of the firms’ sustainability work.

On the other hand, according to The Swedish Bar Association (2016), the role of lawyers is to act according to the interest of clients. This does not necessarily mean that lawyers should include a sustainability perspective in the advisory service if

it is not requested by the client or considered as crucial by the advisor. Instead, the role of the lawyer may be to advise clients on various issues by applying established laws and regulations. Lawyers do not always have, based on statements from interviewees, full insight into the business and supply chains of clients. Arguably, advising on strategic issues such as sustainability may not be included in the role of the lawyer. It may instead rather be a part of the role of consultants, with a more strategic business purpose, such as management consultants. As mentioned by two interviewees, management consultants have more of a strategic role in clients' projects. A number of interviewees compared the role of management consultants and lawyers and seemed to agree that management consultant decides what should be done, while lawyers advise clients on how it should be done. Building on this argument, it may be more in the role of consultants with a strategic business focus to integrate a sustainability perspective in the advisory service, since it will lay the foundation for the advice of lawyers.

The development towards specialisation described by, e.g. Ariens (2016), Gustafsson (2018), R. Johansson (2017), Paffendorf (1958), is another factor affecting the role of lawyers. R. Johansson (2017) means that with a reduced generalisation and increased specialisation, lawyers risk losing the broader perspective and the more comprehensive knowledge of a generalist. Thus, the role of lawyers is changing, and arguably the possibility for lawyers to act as a strategic sounding board may be reduced. Regardless of how strategically involved lawyers are in clients' businesses today, the development towards specialisation does not seem to make it easier to strategically advise clients – on the contrary it will probably make it more difficult.

To summarise, the broad and diffuse definition of sustainability makes it possible for law firms, and all other organisations, to categorise almost all activities as sustainability-related. This is possibly why a majority of case firms seem to view sustainability as being equal to compliance. However, to actually be able to categorise the advisory service as sustainable, it is reasonable to argue that law firm should become stricter than the legislation. Nevertheless, the inclusion of sustainability aspects in the advisory service may not be a part of the role of lawyers. With the prevailing development from generalist to specialist, it does not seem to become easier to include a strategic sustainability perspective in the advisory service, as the broader perspective may be lost.

5.3 The Issue of Potential Greenwashing

For the last 30 years, sustainable development has become increasingly popular among organisations (Baumgartner, 2014), which also applies to business law firms. During the interview process, a majority of the firms clearly emphasised the importance of sustainability efforts as it is “*business critical*” and crucial for the long-term survival of firms. Sustainability work as being an essential aspect of the case firms' businesses also becomes evident when exploring the firms' websites. Before the interview process began, the websites of all six firms were investigated. This showed that all firms, to varying degrees, market their sustainability work. The firms present internal sustainability efforts, societal engagements with partner or-

organisations, how they advise on sustainability issues related to business law, and the firm's visions with sustainability commitments. In order to better understand how the firms actually pursue sustainability work, interviewees were asked to clarify and further describe statements from the firms' websites. This section discusses how well the interviewees could describe and explain the sustainability commitments of the firm, which later in the section will lead to a discussion about greenwashing. The discussion will mainly be based on a number of illustrative examples presented below, which demonstrate the difficulties for several interviewees to describe the sustainability efforts marketed on the firms' websites.

Two interviewees were asked to clarify what it means to be “*best in class*” when it comes to sustainability work. The two following answers were given:

That is that we contribute with what we can and that we really can drive the industry in various ways. Uh, so that we do not sit and wait, “now we have to do something”, as it becomes a legal requirement or any other requirement. Instead, we push the issues and show the way for others. Because you can choose different approaches for this, either you sit and wait until you have to do something or you drive it forward.

Yes, that is a good question. Uh, I believe that for me this is about what we do in terms of, I sound like a broken record as you may have noticed, for me, this is about employer branding issues. To be a workplace where people want to go, where people feel that “yes, you actually live up to this”.

None of the answers provided any additional information to better understand how the firm acts in practice. Therefore, the interviewees were asked a second time to exemplify their work. However, the interviewees were still not able to motivate what is written and marketed on the firm's website: “*Uh [long pause], there may be, maybe I should have been thinking about this in advance. But I do not know at all what my colleagues are doing, as a lot is being done*” and,

Oh help, what difficult questions. Uh, no, not really. I am, as said, I am quite new so, therefore, it is hard to know exactly what the other firms do, but I would say that the focus we have had this year, to find common denominators, I think that is some sort of, to let everyone be a part of the discussion, not just say, “now all the partners have said how it should be” – because organisational culture is the product of what we do together. It is the sum of all.

Moreover, an interviewee was asked to explain how the firm works with sustainability goals mentioned on the firm's website. The interviewee seemed to have difficulties to describe how the firm works with the goals and had to check the website in order to understand what goals the interviewee was asked about and how they are described online: “*Uh [pause], well I know that—I am just going to take a look [checks the firm's website] [long pause]. Well, I do not know the idea behind these. For me, it is about equality*”

Another interviewee, not already mentioned, also had distinct difficulties to describe and exemplify sustainability efforts. The interviewee was asked to clarify how the

firm works with gender equality issues, previously mentioned by the interviewee, in practice and answered as follows:

No but, partly that we naturally have that issue in mind when we recruit and suchlike. But we also have an equality group here in [city] which works with those issues internally here at the office and pursue these matters. And that could, for instance, mean that we have external lecturers who talk about equality and also a lot about discrimination and those parts, that is also included in those issues.

As demonstrated through the exemplifying quotations, the firms generally had difficulties in describing and further clarifying sustainability efforts presented on their websites. In some cases, the interviewees did not manage to answer the questions, and in other cases, they gave evasive answers not providing any additional information. It is worth noting that a majority of the interviewees providing such opaque answers have leading positions within the firms, being either partners, managing partners, CEOs or similar. Thus all have insight into the strategic work of the firms. It is reasonable to argue that the top management of a firm should be able to explain and stand by what is mentioned on the website and in the sustainability reports, as they to some extent are responsible for the information provided by the firm to the public. It has not been made clear during the interviews why the interviewees in question had such difficulties answering questions about the firms' sustainability work. In some cases, the interviewee, however, gave a reason for not being able to describe the sustainability efforts further, such as the interviewee had not been working at the firm long enough. Another possible explanation may also be that the specific interviewee actually had not been a part of the planning and operation of the effort being asked about. Therefore the interviewee was not sufficiently familiar with the effort to describe it further.

The depiction above, demonstrating law firms marketing sustainability efforts to the public yet not being able to give adequate answers on how they actually pursue the work, has similarities to what Laufer (2003) describes as greenwashing. The following paragraphs will, therefore, discuss whether the firms' marketing of sustainability work could be labelled as greenwashing. Laufer (2003) describes greenwashing as a way of influencing the public perception of an organisation's sustainability efforts to create the appearance of the firm as being ethical and sustainable. (Laufer, 2003) adds that in many cases the efforts have negligible value or no efforts have been made by the organisation at all. The law firms' marketing of sustainability efforts is, in many cases expressive, describing the work as extensive and having great value for society from a sustainability perspective. It is, however, possible to question the actual effort made by the firms as interviewees in leading positions, with insight into the strategic work of the firms, in some cases did not seem to recognise the efforts described on the websites or in the sustainability reports.

In addition to describing the concept of greenwashing, Laufer (2003) provides several examples of how organisations may practise greenwashing. Cooperating publicly with NGOs in order to manipulate the perception of the organisation as being ethical and sympathetic is one example. It is worth mentioning that five of the six firms

present several collaborations with partner organisations on their websites. The interviews have, on the other hand, not been focusing on letting the interviewees describe each external cooperation with partner organisations in detail. Therefore, it has not been possible to gain sufficient insight into, and knowledge of, the firms' societal efforts in order to understand the actual value and the real impact of the commitments. Consequently, it is not possible to label the cooperations as practical examples of greenwashing, as they may not be. Moreover, organisations promoting a project and creating the perception of it having a substantial value, despite the actual value being negligible, is another example of greenwashing, according to Laufer (2003). Several case firms describe internal projects focusing on issues such as gender equality and ethical and cultural diversity on the firms' websites. Few or no results of the sustainability efforts are however presented. It is therefore not possible to determine what the actual impact of the efforts are. Likewise, managing the demands of stakeholders is an additional example of greenwashing being practised (Laufer, 2003). During the interviews, a majority of the interviewees described how clients are interested in, and make demands on, the firms' sustainability work. Interviewees also mentioned how new hires, especially young employees, make higher demands on the employer in terms of sustainability efforts during the recruitment process. Arguably, one might ask if marketing of sustainability efforts to the public is a matter of employer branding and an approach to managing the demands of clients.

Is the case firms' marketing of sustainability efforts only pretty words on a website? Do the firms intentionally try to create the appearance of themselves as being sustainable in order to influence the public perception of the firms' environmental efforts? Considering that the interviews have not been digging deeper into what the firms' claim to do and what they actually are able to prove they do, it is not possible to adequately answer this question. However, as depicted in this section, there are several similarities with what Laufer (2003) describes as greenwashing. It is consequently a risk that this may be a matter of greenwashing, pursued intentionally or unintentionally by the case firms.

5.4 The Importance of Appointing a Sustainability Manager

Two out of the six case firms had appointed a sustainability manager. Apart from being responsible for the firm's sustainability work, a sustainability manager is here defined as someone whose job description includes dedicating all or a percentage of their time to managing the firm's sustainability efforts. Someone who may have called themselves, "*head of the sustainability group*", would thus not be defined as a sustainability manager if the group consisted of voluntary members who carry out the work beside their main adviser role when time allows. There are some stark differences between the two firms with sustainability managers and the four firms without. The firms with an appointed sustainability manager have a seemingly more structured approach for their sustainability work and a firmer grasp of how they define sustainability. The two firms with a sustainability manager could clearly explain

how they had organised their efforts: *“Our strategic sustainability work consists of the advisory service, the internal sustainability work and the pro bono work”*. In comparison, the other four firms did not describe any clear overall structure of their sustainability work but instead tended to name-drop various former initiatives and projects that they considered showcased their sustainability efforts.

The firms with a sustainability manager seemed to have developed a more common understanding, and definition of sustainability and all interviewees from the same firm provided consistent answers. Among the firms without a sustainability manager, interviewees from the same firm frequently provided discrepant answers to how they define sustainability and what sustainability efforts are made by the firm. When asked about the definition of sustainability, one interviewee said, *“It depends—When we talk sustainability . . . then we talk about how we behave ourselves. And I do not know if we have any firm definition of it, I do not know actually, [MP/CEO] should be able to answer that [laughs]”* whereas another employee from the same firm said, *“Yes—how can we last over time in many different areas. It is—we have defined it . . . as how can we achieve our visions and strategy”*.

A common response when the interviewees were asked about what they do in a mentioned internal group or in a mentioned sustainability area, such as gender equality, was to point out various issues that they address: *“In our equality group we are looking at issues such as what can we do, how can we manage change, how do we get more female partners, how do we get women to stay longer”*¹. Such a response was provided by firms with and without a sustainability manager alike. However, when asked to further specify and develop how they work with these issues which they look at, for example getting women to stay longer, the firms without a sustainability manager tended to answer by avoiding the question or by offering even more issues which they look at, while the firms with a sustainability manager were to a larger extent able to concretise their actions.

Overall, the firms with an appointed sustainability manager have a seemingly more structured and mature approach to their sustainability efforts. Those firms especially seem to have a wider common understanding and awareness of what they as a firm, consider sustainability to be and what they are doing in the area. Still, it is to be noted that all case firms employ more than 190 people, and interviews have only been carried out with two to three employees at each firm. Therefore this finding may not be considered as statistically proven but only as an indication. Nevertheless, Baumgartner (2014) stresses that improving sustainability efforts is a strategic task, and the importance of dedicating resources and having clearly defined responsibilities is something that is commonly pointed out as important in the literature. Management theorists, including Drucker (1954), Fayol (1949) and Mintzberg (1971) cover the importance of responsibility and accountability. Change management literature, including Kotter (1995) and Lorenzi and Riley (2000) also points out the importance of responsibility and dedication of resources.

¹This quote is not directly translated from any individual interview but an illustrative quote based on an aggregate of multiple similar answers from multiple interviews

6

Conclusion

This study set out to map the views on and practises of sustainability amongst PSFs within the Swedish business law industry and to understand how business law firms integrate and utilise sustainability practises to create sustainable value for the firm and beyond. Regarding the view of sustainability, the findings display the presence of a wide range of different definitions and aspects considered to be included in the term *sustainability*. There was no coherent definition between the case firms but rather many discrepancies regarding the definition and what aspects sustainability entails. However, a predominant view among the case firms was the close similarity between *compliance* and what the firms described as sustainability. A majority of case firms claimed that they were actively including sustainability in their advisory service since ensuring that clients are complying with the law is ipso facto to be contributing to sustainability. Another predominant view was that firms are promoting sustainability in their advisory service by being proactive and offering proactive advice.

Overall, we were able to interpret, and it was also explicitly stated in multiple interviews, that sustainability is perceived as something rather diffuse and complex. It is difficult to know what a law firm, without any of the well-documented issues related to manufacturing, may do in terms of sustainability. This, in turn, ties back to the research gap introduced in the introduction – there is scant research regarding what PSFs may do in terms of sustainability. Furthermore, a desire to improve sustainability without the knowledge of how, may risk leading to greenwashing.

In terms of how business law firms practise sustainability, the findings suggest that this is, or can be, done in three different ways. Firstly, the firms are working internally with sustainability by limiting their environmental impact and by improving the work environment. Secondly, they are working with sustainability externally by doing pro bono work and supporting charitable and nonprofit organisations. Lastly, five of the six firms claim to be working with sustainability as an active part of their service delivery.

As to why business law firms are working with sustainability, three reasons stood out with their recurrence. One reason is that stakeholders, such as job applicants and clients, are having increased expectations and demands on the law firms' sustainability efforts. The firms also want to improve their work environment, work culture and gender equality at partner level to retain talents. The third reason was that by working with sustainability, the firms wanted to identify and capture new

value to ensure long-term survival of the firm. However, based on the interviews and statements from the firms' websites, we argue that a significant reason is that law firms want to be able to market and classify what they are doing as conscious sustainability efforts, simply because doing so is fashionable, customary and expected of most businesses today.

To conclude how business law firms integrate sustainability in their practises to create value for the firm and beyond, we will return to the three areas of sustainability work. Internally the case firms are creating value beyond the firm by limiting their environmental impact and by promoting a healthy work climate. Externally they are rather contributing monetarily, with knowledge, or with resources to third party organisations, which in turn creates greater societal and environmental value beyond the focal firm. When it comes to the law firms' contribution of value during the service delivery, they are undeniably creating value beyond themselves since they are making tailored input to the customers' value creation process. However, although the predominant view among the case firms was that the service delivery creates value in terms of sustainability, we argue that this view can be questioned. While *value* is rather abstract and thus difficult to define, it can be argued that the value contributed by the law firms is mainly connected to the business-related value later realised by the customers as described by Grönroos (2008, 2011), rather than any sustainability value for the society and environment at large. Following established laws and regulations is arguably not ipso facto to actively contribute to improved sustainability. Still, as argued in the discussion, Section 5.4, an increased contribution of sustainability value could potentially be made possible by augmenting the service delivery process.

6.1 Practical Implications and Recommendations for Further Research

For law firms wishing to progress and pursue sustainability work, this study highlights the importance of dedicating resources, establishing clear support and attention from the executive level and ensuring that responsibility for the work is delegated. Sustainability work is, as any business development effort, more likely to succeed and result in real outcomes if time and resources are dedicated explicitly towards that end. Although this study is concentrated on Swedish business law firms, the importance of resource dedication and executive buy-in is likely generalisable for more PSF-types. Further research about views on and practises of sustainability in other types of PSFs are encouraged. Likewise are further efforts needed to explore how business law firms and other PSFs may work with sustainability.

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Appendix A

Original, Untranslated Illustrative Quotes

Table A.1

Thematic constructs and number of firms for each first-order code regarding how firms define sustainability, why they work with sustainability, and interests from stakeholders

TC	First-order code	Illustrative quote	#
Aspects considered included in the definition of sustainability	Financial aspects (secure revenue over time)	Det definierar vi som en balans mellan ekonomiskt, miljömässigt och socialt ansvar, att man har en god balans mellan de tre.	4
	Social aspects (equality, work environment, culture)	När vi pratar hållbarhet . . . då pratar vi ju om hur vi själva beter oss. Och jag vet inte om vi har någon firm-definiton av det, det vet jag faktiskt inte, det borde [MP/VD] kunna svara på [skrattar].	4
	Environmental aspects (resource consumption, emissions)	Vi har väl lagt oss ganska, eh ganska klassiskt där och tittat på den, ja men ekonomisk, miljö och social hållbarhet.	5
	Right and properly (to follow the law and the Swedish Bar Association)	Ja men det finns ju lagar och regler som liksom är uppsatta för att “så här ser samhället att man ska agera för att agera hållbart”.	2
	Help clients to be successful in the long run	Nej men jag vill egentligen bara understryka det att för mig handlar ju, i de här termerna handlar ju hållbarhet väldigt mycket om långsiktighet, . . . hur kan vi hjälpa våra klienter att vara långsiktigt framgångsrika?	1
Reasons why law firms work with sustainability	Because it is desirable and morally important	Ja men vi tycker ju att det är en viktig del liksom, och som eh, är eftersträvsvärt liksom i hela samhället. . . . Men framförallt att vi tycker att det är viktigt ur samhällssynpunkt, att vi tar vårt ansvar i det vi kan för att driva och hjälpa till i de här frågorna.	2
	To protect one’s brand against the client market	En risk som är en risk för branschen men också definitivt en risk för oss att man eh—mångfaldsfrågan, jämställdhet eller eh könsbalans på delägarnivå eh och om man inte hänger med där då är det ju en risk att klienter inte vill jobba med advokatbyråer som inte hänger med i samhället.	3
	To attract new lawyers	Sen finns det en branding-aspekt i detta. Vad det beror på, jag har ingen aning. Men det, bland våra nya, för de yngre personerna som är anställda hos oss är det viktigare, om man generaliserar, att ens arbetsgivare har några högre mål med sin verksamhet än att tjäna pengar. Och genom att jobba med de här frågorna så, så får vi också, så kommer vi närmare våra anställda i det att de får en ökad känsla för att [advokatbyrå] är en bra arbetsplats att jobba på. Så det är också en aspekt av det, att det är ett sätt för oss att möta de krav som den yngre generationen framförallt ställer.	3
	To achieve a good work environment and work-life balance	Att vara en arbetsplats dit folk vill komma, där man känner att “nej men man lever faktiskt upp till det här”, att man vill vara en långsiktigt framgångsrik verksamhet. . . . Det är för mig det som det handlar om. Hur får vi folk att trivas över tid och stanna kvar?	4

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A. Original, Untranslated Illustrative Quotes

Table A.1 – *Continued from previous page*

TC	First-order code	Illustrative quote	#
Reasons why law firms work with sustainability (continued)	Because the lawyer has a key role in a long-term and sustainable industry	Jag vill nog komma tillbaka till liksom det här att om man ska göra en affär, vilket ju liksom är grunden för hur vi skapar värden i ett samhälle. Det är ju ändå liksom samarbeten mellan företag som skapar de största värdena. Då måste man göra det utifrån, inte bara ett här-och-nu-perspektiv utan också liksom hur, hur funkar det över tid. Det är nog vårt främsta hållbarhetsbidrag vill jag mena.	1
	To help wealthy clients find sustainable initiatives they can work with and invest in	Men allt det här handlar om att det—våra klienter är många förmögna människor och själva ägnar sig åt välgörande verksamheter och då blir vi indragna i det automatiskt på något sätt. Och därför blir vi tillfrågade löpande om allt möjligt “finns det någon organisation som man kan stötta för att få bra PR?” Ja då har vi ett antal såna som vi känner till. Som vi känner. Och det är liksom så det här har blivit—det, det är någon del av vår vardag på något sätt.	1
	To capture new business opportunities and create new value for long-term survival of the law firm	Men om man tänker att vi vill vara framgångsrika även om 5 och 25 och helst 50 år, då är det ju viktigt att liksom hela tiden vidareutveckla sig och liksom tänka nytt och tänka bredare. Och det är så vi ser på hållbarhet.	3
	To establish a sense of higher purpose	Det har syftat till att vi ska känna att vi har ett meningsfullt syfte och att vi är en bra aktör.	1
	To be a sustainable player from a social and ecological perspective	Det första är väl, det låter väl lite såhär floskelbetonat och sådär, men vi vill göra gott och vi vill vara en god aktör. Vi är ju ett delägarstyrt bolag, vi har inga externa ägare vi ska leverera vinst till eller så, utan vi bestämmer ju själva vad vi ska göra. Och då har vi bestämt att det här [hållbarhet] är viktigt för oss. Vi vill känna att [advokatbyrå] är i framkant så långt det är möjligt vad det gäller hållbarhetsfrågor. Det är vad vi delägare vill.	2
	To be a reliable adviser within sustainability you must practise what you preach	Det är en självklarhet att man lever som man lär. . . . Du måste alltid börja med att titta i din affär och hur du själv agerar annars drar du också upp risken, . . . [om] vi inte [har] koll på våra värderingar eller agerar inte rättssäkert, det skulle ju vara väldigt konstigt.	2
Stakeholders' attention to sustainability efforts	Clients show interest	Ja men framförallt är det nog i sammanband med pitchar och upphandlingar och sånt, så ställer de frågor till exempel vad vi har för mångfaldsarbete, vad vi har för resultat av sådant arbete . . . det kan vara både och [krav och generellt intresse för hållbarhetsarbete].	5
	Clients make demands	De [klienterna] ställer jättemycket krav. . . . Men det är ju liksom könsbalans i olika team, det kan handla om att vi ska vara ISO-certifierade. Det kan handla om hur vi jobbar med våra leverantörer och hur vi liksom jobbar internt med mångfalds- och jämställdhetsfrågor.	5
	Have not experienced demands from clients	Det har jag inte sett så mycket av men läser man eh olika undersökningar, så där kommer det ju fram att man eh värderar det högt. Och det tror jag att vi måste ju eh, det är ett område som är självklart. Vi måste eh, måste hänga med som ett företag och vara, eh [paus] kunna leverera.	1
	Job seekers show interest	I anställningsintervjuer kommer det nästan alltid upp olika hållbarhetsfrågor. Båda [internt och hur advokatbyrån kan bidra vidare] är de intresserade av.	3

TC = Thematic construct; # = Number of firms with same first-order code

Table A.2

Thematic constructs and number of firms for each first-order code regarding what firms do in terms of sustainability efforts

TC	First-order code	Illustrative quote	#
Activities included in law firms' internal sustainability efforts	Gender diversity	Vårt största interna strukturarbete som vi gjorde, alltså den största apparaten som man hade löpande, men vi gjorde en "dos and don'ts"... Så då intervjuade vi alla eh, det började med att samtliga, man hade återkoppling till samtliga kvinnor, eh på byrån. Så de fick först träffas i vissa arbetsgrupper, först var det utvalda kvinnor som var seniora som liksom fick sätta frågeställningen. Och sedan vidgades det steg för steg tills alla biträdande jurister fick vara med och ta fram, helt enkelt, en bruttolista på vad man konkret, vad, hur, vad vill man att man gör? Vad vill man att man inte gör? Det var, och det blev en enorm lista.	6
	Accessibility efforts (diversity)	Med olika typer av funktionshinder så har vi—så har vi under ganska lång tid varit väldigt framgångsrika med att inkludera den typen av personer, som har olika funktionsnedsättningar. Där skulle jag säga, om man får skryta lite, att vi är i absolut framkant. Vi har mycket att vara stolta över där.	1
	Ethnic and cultural diversity	För att fortsatt kunna rekrytera och behålla de vassaste personerna, då måste ju vi följa med i tiden. Och sedan tror jag att det är för homogent... då är det ganska stor risk att man inte förstår vissa branscher, att klienter som har startat spelbolag och liksom nya typer av bolag, att de har svårt att identifiera sig och liksom att man möts i affären och i rådgivningen.	4
	Resource efficiency (environment)	Men liksom att källsortera i köket, ändra på vissa inköpsrutiner. Även när vi tittar på inköp så, så försöker vi bära med oss det. Detta låter fänigt men, ni förstår ju att de små delarna blir "the big picture" såklart, men bara för att exemplifiera så köper vi, när vi caterar mat så försöker vi ha en hållbar approach. Vi köper, caterar ganska ofta från en leverantör... som egentligen levererar mat som de har gjort på rester, som annars skulle slängas.	5
	Travel policy (environment)	Vi arbetar ju dels då med liksom footprint, hur drar vi ned på flygresor exempelvis, hur väljer vi alternativ som är miljövänliga när vi gör saker själva. Den typen av frågor, där jobbar vi ju intensivt.	4
	Purchasing and supplier policies (environment)	Men där har vi tagit tag i sådana saker som sopsortering, vi har gjort en miljöutredning... resvaneundersökning och sådär. Inom ramen för det arbetet så håller vi på att se över, vi tänkte ta fram en inköspolicy till exempel, men det är inte klart ännu.	5
	Work with jargon and organisational culture (organisational culture and work environment)	Vi har använt... Cultural Transformation Tool. Vi gjorde en mätning, vad vill vi ha för kultur?... Den bygger på personliga värderingar, de tio viktigaste värderingarna... Och sen så har de byggts på vidare. Vad är den rådande kulturen och vad är [ohörbart] kultur? Och sen systematiskt liksom, hur vill vi ha det här? Vad vill vi liksom, för att vi ska trivas och hålla i längden och ha en arbetsplats där vi vill vara? Så att det har vi jobbat med systematiskt under året med.	3
	Efforts to achieve a balanced work and private life (organisational culture and work environment)	Jag upplever ju att vi blir ansvariga för ärenden väldigt fort och så, och det är också en del, en hållbarhetstanke i det. Att man ska få vara med och styra över sin egen vardag och inte bara bli tilldelad arbetsuppgifter, utan även vara med och dra in arbetsuppgifter och vara ansvarig för dem.	2

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A. Original, Untranslated Illustrative Quotes

Table A.2 – *Continued from previous page*

TC	First-order code	Illustrative quote	#
Activities included in external sustainability efforts	Pro Bono	Vi har sju strategiska pro bono-arbeten. Det är superviktigt på en advokatbyrå, eller på partnerledda organisationer, att en partner äger varje projekt.	5
	Support with resources (premises, food, knowledge)	Vi har råd att bidra, vi går inte in med pengar utan vi går in och hjälper dem med juridiken, lånar ut lokaler, står för maten vid event, så med vår kunskap, våra kontakter, våra lokaler.	5
	Charity	Vi sponsrar [organisation] och deras ungdomsverksamhet. Vi, istället för blommor så brukar vi, för nyanställda eller om vi har event eller någonting, så eh har vi eh alltid, vi ger pengar till Unicef.	4
Considers the advisory to include a sustainability aspect	Yes	Så som vi jobbar med det så är det framförallt att ta in det i rådgivningen till klienten, det är alltid där vi börjar, det är där vi gör mest nytta, det är det vi är duktiga på och det är där det får effekt för människor och miljön.	5
	No	Nej. Jag skulle vilja säga, vi kan ju aldrig eh, för att exemplifiera, om en klient ber oss upprätta ett avtal för att eh, köpa en sak som vi inte tycker är riktigt hållbar, vi kan ju aldrig recensera våra klienter, eller det kan vi väl i huvudet, men det är inte vårt jobb att recensera våra klienters affärer utefter hållbarhet.	1

TC = Thematic construct; # = Number of firms with same first-order code codes

Table A.3

Thematic constructs and number of firms for each first-order code regarding how firms structure and organise their sustainability efforts

TC	First-order code	Illustrative quote	#
Organisation of sustainability efforts	The focus is company-wide	Om vårt strategiska hållbarhetsarbete består av rådgivningen, det interna hållbarhetsarbetet och pro bono-arbetet så är det mer att det är övergripande. Så det finns inte en sådan liksom, sådana tre pelare på varje kontor utan det där att vi är [antal] olika kontor är inte så intressant hos oss utan det är övergripande för alla.	2
	The focus is at the local office level	Det finns ju en övergripande plan för byrån som sådan, sedan har vi ju gjort det mesta arbetet lokalt: "Okej, vad är vår take på det? Hur vill vi att det ska se ut hos oss?"	2
	The focus is both company-wide and at the local office level	Både och. Just den här som blev inställd nu då [hållbarhetsworkshop], det var på [kontor i stad]. Men det andra har ju varit, till exempel att vi hade en hållbarhetskonferens med workshops i, som var ganska mycket fokuserad på intern hållbarhet då och extra fokus på mångfald och inkludering, det var [kontorsöverskridande] då till exempel, och även då utbildningar som vi har haft, föreläsningar om jämställdhet och så.	2
Organisation of financial resources for sustainability efforts	Overhead-like budget finance internal commitments when necessary	Vi bestämmer ju det gemensamt att, "okej vi gör x i affärsutveckling, och det gynnar oss alla", då och det är allas pengar som används till det.	2
	Overhead-like budget finance external commitments	Vi gör ju en del ibland specialuppdrag, till exempel att vi kan hjälpa till med vissa saker utan att ta betalt och sådär. Men vi har inget som vi just nu jobbar med på det sättet. Vi har ju att vi liksom skänker pengar till välgörande ändamål och sådant men ingen organisation som vi har något kontinuerligt samarbete med utan det har mer varit engångsinsatser.	4
	A dedicated budget finance external commitment	Vi har råd att bidra, vi går inte in med pengar utan vi går in och hjälper dem med juridiken, lånar ut lokaler, står för maten vid event, så med vår kunskap, våra kontakter, våra lokaler.	1
	A specific budget for purchases and activities for various internal sustainability groups	Då avsätter ju alla kontoren en egen pott [till jämställdhetsgruppen] som man då jobbar med.	1
	Nothing indicates that financial resources are allocated for sustainability efforts	—	1
Appointed position for sustainability work	Sustainability manager or similar	Jag är då hållbarhetsansvarig, och det är jag till 25 procent av min tjänst.	2
	None	Vi gör saker i mån av tid. ... Jag pratade med [annan byrå], en person där ... och denne har ju en viss del av sin tjänst avsatt för att fokusera på de frågorna.	4

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A. Original, Untranslated Illustrative Quotes

Table A.3 – *Continued from previous page*

TC	First-order code	Illustrative quote	#
Internal groups formed to work with sustainability	Sustainability group	Nej utan vi har en gemensam hållbarhetsgrupp som flyglar över båda områdena.	4
	Environmental group	Vi har ju en aktiv miljögrupp i [stad A] till exempel. . . . Det önskar vi att vi ska ha, ett sånt arbete, i [stad B] också.	1
	Diversity group	Vi har en mångfalds, eh vi jobbar internt så att, vi har en mångfaldsgrupp.	2
	Equality group	Vi har ju en jämställdhetsgrupp också som fokuserar mycket på jämställdhetsfrågor.	1
Organisation of internal sustainability efforts	Internal sustainability efforts are an evident part of the law firm's work on a strategical level	Men för att liksom verkligen sätta fingret på att vi satsar på detta [hållbarhetsarbete], så ville vi ha en person som uttalat hade det som en del av sin tjänst på [advokatbyrå]. Och det handlar också om, det blir en prioriteringsfråga för att, annat internarbete gör man ju utöver klientarbetet och risken är ju att det hamnar lite efter också om du har mycket att göra. Och har någon det som en del av sin tjänst så är det ju lättare, så att säga, att avsätta tiden.	4
	Internal sustainability efforts are not an evident part of the law firm's work on a strategical level	Eh [lång paus], det finns det säkert, jag borde kanske ha funderat i förväg. Men jag vet inte alls vad kollegorna gör heller, det görs ju väldigt mycket.	2
	Internal sustainability efforts are structured	Där försöker vi, där använder vi oss återigen av de här fokusområdena och så försöker vi sätta igång projekt på respektive fokusområde. Så jag skulle vilja påstå att eh, det som det har gjort för oss, det är fantastiskt, för det har gjort att vi i smått och stort, så har vi eh, och kanske framför allt i smått, tagit några beslut som knyter an till detta [internt hållbarhetsarbete].	3
	Internal sustainability efforts are unstructured	—	3
	Some, but not all, interviewees from the same firm, can describe and clearly define internal environmental-oriented sustainability efforts	—	1
	All interviewees from the same firm, can describe and clearly define internal environmental-oriented sustainability efforts	—	5
	None of the interviewees from the same firm, can describe and clearly define internal environmental-oriented sustainability efforts	—	1
	Some, but not all, interviewees from the same firm, can describe and clearly define internal social-oriented sustainability efforts	—	2
	All interviewees from the same firm, can describe and clearly define internal social-oriented sustainability efforts	—	3

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A. Original, Untranslated Illustrative Quotes

Table A.3 – *Continued from previous page*

TC	First-order code	Illustrative quote	#
Organisation of external sustainability efforts	Strategic and structured	Vi har sju strategiska pro bono-arbeten. Det är superviktigt på en advokatbyrå, eller på partnerledda organisationer, att en partner äger varje projekt.	2
	Opportunistic and ad hoc	Ja, där har vi lite olika [initiativ]. Men vi har inte samordnat dem så himla bra ännu. Utan det har varit lite olika medarbetare, eller grupper av medarbetare, som jobbar i olika projekt.	3
	There are both strategic and structured engagements, and opportunistic and ad hoc engagements	Det är mycket på kontorsnivå att man tar olika initiativ och man gör olika saker. Sen har det under åren också varit, liksom, händelser runt om i världen där vi och medarbetarna reagerat väldigt mycket. Och då har vi gjort insamlingar, alla medarbetare får vara med och göra löneavdrag till en sådan insamling och sen har [advokatbyrån] matchat med motsvarande belopp och dubblat alltihopa. . . . Så det finns många sådana exempel där vi har gjort det på [firma-]nivå.	1
Statements justifying the advisory as actively contributing to sustainability	The advisory service is sustainable since the firm helps clients to follow laws and regulations	Vi hjälper företagen att hålla sig, så att säga, om rätt sida [om lagar och regler] och därmed agera hållbart för samhället.	3
	The advisory service is sustainable since the firm has one or more practise areas working with juridical issues such as environment, anti-corruption and money laundering.	Men absolut, vi har ju som jag nämnde en jättestor miljöavdelning i [stad] så de har väl kanske alla möjligheter att engagera sig även i själva miljöfrågan där i rådgivningen.	4
	The advisory service is sustainable since the firm has a good understanding of clients' businesses, anticipates needs and therefore give advice of high quality.	Ja eh det man kan säga där är väl just det här som jag pratade om, dels proaktiviteten, att göra liksom mer än vad som kanske många gånger förväntas, och att framförallt . . . ha en bra förståelse för kunderna och vara väl insatta så att vi kan . . . [leverera] något utifrån den kundens specifika liksom behov.	3
	The advisory service is sustainable since the firm gives advice about that actions may have consequences, e.g. the market's reaction to controversial phenomena	Man tänker, man skriver en avtal med, med något bolag som har, som skall eh köpa leveranser från Pakistan . . . "oh det låter farligt med Pakistan, jag har hört att det finns barnarbete där, vad händer om, om era kunder får reda på att de här skorna är sydda av barn? Det kan inte vara bra".	3
	The advisory service is sustainable since a lawyer can initiate new relationships between companies which can create new sustainable products and services together	Men om, om företaget som gör förnyelsebar energi samarbetar med utombordsmotorföretaget, då plötsligt luktar det popcorn i, i skärgården och det är inte, så är det inte längre någon, någon miljöförstörande verksamhet som någon av de här bolagen håller på med. Och där, ofta kan en advokat som har många klienter bli någon form av samverkande faktor som ser till att parter träffas och nya affärsmöjligheter uppstår, och där tror jag vi kan göra ganska stor nytta, och vi gör stor nytta på det sättet.	1
	The advisory service is sustainable since the firm focus on having diversified teams which in turn leads to higher quality advice	Och sedan är det ju hur vi sätter ihop team och det, det är egentligen generellt, hur vi tänker mångfald i rådgivningen. Vi har ju specialister så att—försöker tänka på sådana frågor också så att det blir bästa rådgivningen hållbarhetsmässigt.	1

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A. Original, Untranslated Illustrative Quotes

Table A.3 – *Continued from previous page*

TC	First-order code	Illustrative quote	#
Statements justifying the advisory as not actively contributing to sustainability	The legal advice does not qualify as sustainable simply because it is legal	Nej det har vi ingen process för eller några styrdokument eller så. Jag tycker dock att det är väldigt intressant . . . För det kan man tycka att det är en självklarhet att eh, att försöka hjälpa klienter att bli så hållbara som möjligt för att, eh, det är rimligt helt enkelt att lämna den typen av rådgivning. Men allting som man tror ska ske automatiskt kan oftast ökas och bli bättre genom att man tar ett medvetet grepp om det. Så att man kanske även kan mäta resultatet av förändringen man gör och sådär, så att det skulle jag gärna se att vi kunde utveckla lite mer.	1
	Lawyers advise about that actions may have consequences, e.g. the market's reaction to controversial phenomena, but this is not considered a sustainability effort	Nej. Jag skulle vilja säga, vi kan ju aldrig eh, för att exemplifiera, om en klient ber oss upprätta ett avtal för att eh, köpa en sak som vi inte tycker är riktigt hållbar, vi kan ju aldrig recensera våra klienter, eller det kan vi väl i huvudet, men det är inte vårt jobb att recensera våra klienters affärer utefter hållbarhet. . . . I ett råd så säger inte jag att, "jag tycker att det här verkar som en dum idé", ur ett hållbarhetsansesende. Men jag kan ju mycket väl, som en del i min rådgivning säga att "har ni beaktat hur detta kan framstå för att om, om ni gör detta och er största kund är det här bolaget och de har den här profilen, de säger att de gör inte affärer med det här landet" till exempel, eller vad det nu kan vara, så "har ni beaktat att det skulle kunna få ringar på vattnet?"	1

TC = Thematic construct; # = Number of firms with same first-order code

Table A.4

Thematic constructs and number of firms for each first-order code regarding challenges and influencing factors to sustainability efforts

TC	First-order code	Illustrative quote	#
Perceived difficulties with sustainability efforts	Do not see any difficulties	Nej det skulle jag väl inte säga, inga svårigheter. Det är ju alltid liksom att man hela tiden vill göra mer och fundera på vad man kan göra och så men inget som är, inga oövervinnerliga hinder helt enkelt.	2
	Internal resistance to change	[Svårigheter] Att få genomslag i verksamheten med de initiativen man har . . . Utan det måste få genomslag i hela verksamheten och det krävs ju att alla jobbar på det sättet som är hållbart då. Och det är absolut den stora utmaningen.	2
	Lack of resources in terms of time and/or money	Men jag kan väl känna att man hade önskat mer kraft i det arbetet. Men jag skulle säga att vi har inte den tiden tyvärr eftersom vi, vi har nästan ingen administrativ personal, vi är nästan bara jurister som jobbar med juridisk rådgivning, och det gör vi redan i överflöd. Vi jobbar redan egentligen mer än vad vi ska och då blir ju tyvärr ibland de frågorna lidande.	3
	Lack of prioritisation of sustainability efforts at management level	Det kanske kommer att bli av men det tar en väldig tid och så där. . . Där tycker jag mig se en väldig skillnad jämfört med om någon hade kommit med en teknisk fråga. Då tror jag inte att det hade blivit lika besvärligt helt enkelt. Utan man hade helt enkelt bara litat på den som har det på sitt arbetsområde.	2
	An individualistic culture makes joint sustainability efforts more difficult	Man har en grundsyn att man ska få utföra sitt arbete lite som man vill. Som man själv bedömer är lämpligt för sig och sin klient. Som att vi har en massa olika verksamheter som pågår då, så att alla kanske inte strävar efter det gemensamma bästa hela tiden, utan att man ser det som är bäst i just sin del av verksamheten.	4
	Equality is a sensitive topic	Vi har varit medvetet väldigt försiktiga ska man säga, det har varit en medveten strategi, har varit att inte liksom [paus] eh inte driva det här för hårt.	1
	Uncertainty about how sustainability work should be conducted in the best way	Det är att man eh, att det är väldigt svårt att veta vad man ska göra—.	4
	Sustainability is a wide term which can include almost any aspect of the firm's business	Det blir väldigt brett, alltså, med alla de här tre [dimensionerna ekonomisk, ekologisk och social hållbarhet] i balans, det har vi ju märkt att då kan man ju se i princip allting i hela verksamheten som hållbarhetsfrågor.	1
	Difficulties with marketing sustainability efforts	Det här med att tillsätta en hållbarhetstjänst, och att bedriva hållbarhetsarbete, det har inte varit ett marknadsföringssyfte. Och då blir det lite sådär att, det är ingen som bryr sig om vem som vet om någonting om detta. Och det är lite till nackdel, alltså även internt då, då vet inte folk om allt bra som vi gör.	1

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A. Original, Untranslated Illustrative Quotes

Table A.4 – *Continued from previous page*

TC	First-order code	Illustrative quote	#
Partner compensation systems' impact on law firms' operations	An individualistic partner compensation system impairs, while a collectivist system benefits business development	Då finns det ju inget “vi” egentligen. Och det är klart att då är det ju ingen som vill investera någonting, att utveckla verksamheten därför att då tar jag ju av mina pengar, och kanske inte Kalle vill ta av sina pengar, varför ska jag då ta av mina för någonting som gynnar Kalle. Så du får ju ett problem där om man inte sätter av det liksom från början att vi ska sätta x procent på det. Vi har ju det enklare därför vi bestämmer ju det gemensamt att “okej vi gör x i affärsutveckling, och det gynnar oss alla” då och det är allas pengar som används till det.	4
	An individualistic partner compensation system impairs, while a collectivist system benefits lawyers work-life balance	Det är lite olika på olika kontor men i [kontors stad], där är vi totalkommunister, vi har inga incitament över huvud taget utan det spelar ingen roll vad man gör, alla delar lika på delägarnivå . . . och de ska eh gärna ha utgångspunkten att jobba lite mindre än vad man gör på andra byråer. Vi tror inte att, det är liksom inte, vi vill inte marknadsföra att—att eh, våra klienter ska veta att det [inte] finns en risk att våra jurister tar sig an deras problem klockan halv tio på kvällen när man är trött.	2
	A collectivist partner compensation system leads to increased quality of the advice since there are no contradicting incentives to hand over a project to a colleague with greater knowledge within the specific area	Då arbetar alla åt samma håll och tankebanan blir ju då att om jag får in ett ärende som Kalle är bättre på, då ska ju Kalle göra det för att vi ska ge klienten den bästa servicen. Och det kostar inte mig någonting därför att jag delar ju det som Kalle drar in lika väl som jag delar det som jag själv drar in.	1
	An individualistic partner compensation system could benefit an increased diversity because there are no requirements that everyone must earn an equal amount	För man tänker ju ibland sådär att om man hade eat what you kill, ja men då är det ju så mycket lättare att plocka in fler kvinnor och fler med utländsk bakgrund och sådär, för att det ställs inte samma krav på att alla måste dra in lika mycket pengar varje år. Och det gör det ju inte. Men [en firma med eat what you kill] har mycket större möjlighet till individuella skillnader, ja, men någon kanske bara tjänar en tiondel av vad någon annan gör.	2

TC = Thematic construct; # = Number of firms with same first-order code

Table A.5

Thematic constructs and number of firms for each first-order code regarding reoccurring general thoughts and opinions about sustainability and the lawyer's role

TC	First-order code	Illustrative quote	#
Thoughts and opinions about sustainability	The sustainability approach should be second nature	Jag som är ganska ny in, kanske det låter lite, man är ju lite kanske färgad då, men jag tycker ändå liksom att många företag säger ju det här [att man arbetar med hållbarhet]... [men] jag känner att, ja men här har man verkligen—, det genomsyrar verkligen verksamheten och man tar det i många delar. ... Medarbetarna har det liksom lite i ryggmärgen, ... man har fått in det tänket hos medarbetarna ... det är inte bara fina ord på en hemsida.	3
	One can always do more, sustainability work does not have an end	Och det är inte ett projekt, det är eh nämligen inte ändligt utan det arbetet måste pågå hela tiden och får liksom aldrig—man får aldrig ge sig själv den tron att det där är klart.	3
	Young lawyers consider sustainability as important and have expectations on the firm	Men vi har ju förmånen nu att, i rätt många år, få folk som är uppväxta med ett hållbarhetstänkt ... och jag tror att den generationen, det har ju varit många år nu såklart, då har vi fått folk som faktiskt är utbildade i det synsättet, från det att de var barn. Och det har ju också ställt helt andra krav på oss, vilket jag ser som väldigt positivt då för de har fått lära mig och kanske andra som är ännu äldre, och som har haft ännu mindre av de här inslagen under sin uppväxt. De har fått utbilda oss att det inte går att bortse från de här frågorna.	3
	Young lawyers have different demands and expectations on work-life balance	Jag tänker att de som är i min ålderskategori, 28 till 40, så har man andra prioriteringar i livet också. Jag tror ju kanske att advokatbranschen behöver forma sig lite efter det. Det kanske inte är 16-timmarsdagar som är den våta drömmen längre.	3
	Lawyers have been working with sustainability since ancient times	Som advokat så har ju vi alltid, sedan urminnes tider, haft en väldigt stark hållbarhetsgrund i att en advokat får inte främja orätt, det står ju liksom i de etiska regler som vi har att följa. Och där är det så att, där har du en skyldighet som advokat, och det gör vi ju från tid till annan, att säga till klienterna att “vet ni vad, det här kan ni inte göra, låt oss hitta ett annat sätt ni kan göra det på så att ni följer de regler som finns och att ni är i linje med de lagar och regler som finns”, så att säga va. Så någonstans så har advokater sedan urminnes tider jobbat med hållbarhet för att, det är också hållbart att vi har ett rättssamhälle där man följer lagar och regler.	3
	Equality is improving slowly	Det är fortfarande dåligt men tecknen är ändå positiva. Tyvärr är det ju väldigt segt.	2
	The future presence of senior female role models will drive equality forward	Utan, vi når en tipping point tror jag och då när vi har tillräckligt många goda föredömen eh som är kvinnliga delägare så tror jag att det där kommer att eh liksom, då kommer det att ta fart eh på riktigt. Men vi är inte där ännu och det är inte ett självspelande piano att komma dit, det är inte det jag försöker säga.	2
	The legal advisory service has the greatest impact upon sustainability	Så som vi jobbar med det, så är det framförallt att ta in det i rådgivningen till klienten, det är alltid där vi börjar, det är där vi gör mest nytta, det är det vi är duktiga på och det är där det får effekt för människor och miljön.	3

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A. Original, Untranslated Illustrative Quotes

Table A.5 – *Continued from previous page*

TC	First-order code	Illustrative quote	#
Thoughts and opinions about sustainability (continued)	Internal efforts have the greatest impact upon sustainability	Men jag tror att det största avtrycket gör vi hos oss själva helt enkelt. Vi är ju ändå [antal] personer eller någonting på kontoret och kan vi få det att fungera bra så är väl det en bra sak. Sen gör det ju ingenting om vi engagerar oss i olika saker runt omkring.	1
	Internal efforts have the least impact upon sustainability	Det är det enklaste att tänka först [internt hållbarhetsarbete] men kanske också det som ger minst utväxling långsiktigt så att säga.	1
	Sustainability is a field that has emerged and developed over the last 20 years	När jag började [arbeta på advokatbyrå] [på 90 talet] då var hållbarhet ingenting som man jobbade med som jurist på en advokatbyrå. Det fanns liksom inte då. Det är ett nytt område som har växt fram under de senaste åren.	3
	Young lawyers already possess great sustainability knowledge	Men vi har ju förmånen nu att, i rätt många år, få folk som är uppväxta med ett hållbarhetstänkt . . . och jag tror att den generationen, det har ju varit många år nu såklart, då har vi fått folk som faktiskt är utbildade i det synsättet, från det att de var barn. Och det har ju också ställt helt andra krav på oss, vilket jag ser som väldigt positivt då för de har fått lära mig och kanske andra som är ännu äldre, och som har haft ännu mindre av de här inslagen under sin uppväxt. De har fått utbilda oss att det inte går att bortse från de här frågorna.	1
The lawyer's view of its role	Being proactive: To deliver more than what is requested, foreseeing clients' needs	Ja, man kan säga att det är både vad de efterfrågar men sen är det viktigt som kvalificerad rådgivare . . . [att] vara proaktiv. . . . Så det gäller ju både att finnas till hands och möta klientens faktiska behov men också vara steget före.	3
	Being proactive: Having a deep understanding of the client's business to customise the delivery according to the specific needs of the client	Ja eh det man kan säga där är väl just det här som jag pratade om, dels proaktiviteten, att göra liksom mer än vad som kanske många gånger förväntas, och att framförallt . . . ha en bra förståelse för kunderna och vara väl insatta så att vi kan . . . [leverera] något utifrån den kundens specifika liksom behov.	2
	The lawyer plays a key role in creating valuable businesses, dealings and cooperations between companies in a society	På samma sätt ska man nog se advokatens roll. Alltså i vissa knepiga situationer så är det superviktigt för hela samhället att [affärer görs] på ett pålitligt säkert sätt, med beaktande av alla regler. Vår uppgift är ju inte liksom att, att bara göra snabbt och rappt utan det är ju att se till att det där görs by the book. Och om man gör det by the book, och vilket inte alltid är det kortsiktigt mest behagliga för klienten, men om man gör det by the book då gör man det också så att det blir det bästa långsiktigt för samhället. Det blir avtal som håller över tid, som leder till relationer som håller över tid mellan eh mellan olika delar av näringslivet. Eh det blir gjort på ett sätt så att det liksom tar hänsyn till, ja men klimatperspektiven. Det blir som [ohörbart] att skattemedlen kommer till rätt användning och så vidare, alltså det finns ett uppdrag för advokaten att eh ta vara på det liksom långsiktiga samhällsbehoven.	1
	The lawyer works to a lesser extent with purely legal issues, those can be googled. The lawyer rather works with the client's most difficult issues that cannot be solved with law.	Det eh, om, om en fråga ställs till oss om en juridisk fråga och det finns ett svar på den, då kan man, jag, lika gärna "googla" den, då är det liksom ingenting för oss. Finns det ett svar på en juridisk fråga så blir det ju inget problem. Utan jag jobbar ofta med klienternas svåraste problem, som inte går att lösa med juridik och det gör ju att eftersom vi har så många klienter så gör det att vi blir [ohörbart] halvexperter på väldigt många olika branscher och eh eftersom att vi ofta kommer in i bläckfiskens huvud som vi säger och sitter med ofta i ganska höga företagsledande samtal och sådär så blir man involverad i rena affärsmässiga beslut.	2

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A. Original, Untranslated Illustrative Quotes

Table A.5 – *Continued from previous page*

TC	First-order code	Illustrative quote	#
The lawyer's view of its role (continued)	The lawyer shall work side-by-side as a colleague with the client's team during a project	Vi försöker vara lite kanske mera en del av våra klienters verksamhet. . . . Vi försöker se oss själva som att vi jobbar på det bolaget.	2
	The lawyer seldom has a thorough insight into the client's suppliers and industry situation	Vi har ju väldigt sällan sådan ingående inblick i [klienternas] leverantörer och liknande.	1
	The role of a lawyer includes sometimes, to a limited extent, acting as a strategic soundboard towards the client but the focus is on pure legal advice.	Vi är inne ofta i en väldigt liten del av en hel process. . . så att om ett bolag, vi säger att ett bolag ska riggas för försäljning, . . . möjligtvis i bästa fall att vi är liksom är med som bollplank redan då om det är en befintlig klient. Sen så när det blir väldigt, väldigt skarpt läge, när det blir liksom avtalsförhandlingar och även när man ska stänga affären och hela det paketet, då tar advokaten över som huvudperson, ja förutom kunden då.	1
	The lawyer's role is to contribute with pure legal advice	Det handlar ju om att skapa sig en bild av, har vi den informationen vi behöver för att kunna fatta ett informerat beslut. Saknar vi någonting eller hur ser det ut. Och där finns det ju lagregler och rekommendationer om vad det är du behöver ta fram för att kunna fatta ett sånt beslut. . . . Det handlar ju om att rådge dem [klienter] att titta på rätt saker, ställa rätt frågor och sen får de ju fatta ett beslut i slutändan utifrån det underlaget, utifrån de parametrar som lagstiftningen sätter upp.	1

TC = Thematic construct; # = Number of firms with same first-order code

Appendix B

Topic Guide for Interviews

1. Background information on the interviewee.
 - (a) Title of the interviewee and the interviewee's role in the organisation.
 - (b) Name of the business law firm and size of the business law firm.
 - (c) How is the firm organised? Independent offices with some shared resources or an integrated business environment?
2. Describe the firm and the market/industry in which it operates.
 - (a) What are the main services offered by the firm?
 - (b) What are the firm's principal resources on which its services are based?
 - (c) What are the firm's main target groups/customer segments?
 - (d) Who are the firm's major competitors? What kind of position does the firm have on the market?
 - (e) Describe the firm's partner compensation system.
3. How does the firm create its services?
 - (a) What is the service delivery process like?
 - (b) How does the firm interact with its customers?
 - (c) What kind of needs do customers have?
 - (d) Describe the services and the elements that are customised.
4. How does the customer participate in the service delivery process?
 - (a) What kinds of resources/contributions are needed from the customer?
 - (b) Are there any additional information you want to share about the firm's advisory service?
5. Sustainability and value creation.
 - (a) How do the firm define sustainability?
 - (b) The potential sustainability work, is it company-wide (if many offices) or office specific?
 - (c) Do the firm actively work with sustainable development of business operations/activities (such as responsible sourcing/procurement, equality issues, waste reduction)?

- (d) Do you have external engagements or commitments with organisations or projects, focusing on improving sustainability from a social, ecological, or economic perspective?
 - (e) Do you have a sustainability perspective during the service delivery process?
 - (f) Does the firm work according to Agenda 2030?
 - (g) How strategically planned are the various sustainability initiatives (coincidental or completely strategic)?
 - (h) How do you follow up on the firm's sustainability work? Do you measure the results?
 - (i) What is the overall purpose of your sustainability initiatives?
 - (j) What was the goal of hiring a sustainability manager? (If exists)
 - (k) In what way does the firm's potential sustainability work create value for the firm and beyond?
 - (l) Have clients showed any interest in the firm's sustainability activities?
 - (m) Do you consider that the firm would be better of working with sustainable development in a different way than today?
 - (n) Do you see any difficulties with including a sustainability perspective in the firm's business activities?
 - (o) What do you consider are the firm's long-term responsibilities for sustainable development?
 - (p) Do you have a budget specifically intended for sustainable development?
 - (q) How is the budget financed?
 - (r) How big is the budget?
6. Firm specific sustainability/value creation questions.

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