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Through the looking glass

The emergence, evolution and embedding of sustainability accounting in a family business

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Chapter 4: Research Methodology and Methods

Those who do not have power over the story that dominates their lives, the power to retell it, rethink it, deconstruct it, joke about it, and change it as times change, truly are powerless, because they cannot think new thoughts.

(Rushdie, 1991, p.432)

4.1 Introduction

We are all curious about the world in which we find ourselves and seek to understand it. As a parent to two small children, I am often reminded that our approaches to finding out about the world can vary hugely, even when our environments are very similar. As researchers, we have perspectives on what is in the world, what is knowable about the world and how we gain knowledge about the world (Dey, 2002). Biographical events and experiences play a role in shaping these perspectives, which implicitly and explicitly inform our approach to the research process (Loft, 2004; Silverman, 2010). The first section of this chapter discusses the research approach underlying this study. In addition to the broad methodological approach underpinning the research process, there is the day-to-day work of carrying out a qualitative, interpretive research study. Although there is a wealth of useful guidance available to the novice qualitative researcher, there is a significant experiential learning component involved in this type of research work (O'Dwyer, 2004). Throughout the life of the study, I carefully and repeatedly consulted a selection of texts and articles on the qualitative research process, some of which became very valued travelling companions for me (Miles and Huberman, 1994; Coffey and Atkinson, 1996; Langley, 1999; Llewellyn, 1999; Pentland, 1999; Patton, 2002; Humphrey and Lee, 2004; Silverman, 2006, 2010; Irvine and Gaffikin, 2006; Edmondson and McManus, 2007; Gioia et al., 2012). I also attended research courses and workshops and frequently sought advice from colleagues and my supervisor with the aims of learning the craft of qualitative research (O'Dwyer, 2004) and devising a rigorous, flexible research design and set of methods for data collection, preparation, analysis and interpretation. The remainder of this chapter provides an in-depth discussion of the research design and methods used to carry out the research project.

4.2 Philosophy of Research

A philosophy of research or an approach to research has ontological, epistemological and methodological aspects (Della Porta and Keating, 2008). Ontology is the study of existence and concerns the nature of reality, or the nature of a particular phenomenon's reality (Della Porta and Keating, 2008). Epistemology is concerned with the nature of knowledge, its forms, sources and limitations (Della Porta and Keating, 2008). Methodology is concerned with how knowledge can be acquired (Della Porta and Keating, 2008). The assumptions that a researcher holds regarding the nature of a phenomenon's reality (ontology) will affect their perspective on the form, source and limitations of the knowledge that can be gained about the phenomenon (epistemology) and the process through which this knowledge can be acquired (methodology) (Ryan et al., 2002). This section considers three broad research philosophies — positivism, neo-positivism and interpretivism — that are commonly followed in accounting research (Ryan et al., 2002). The ontological, epistemological and methodological dimensions of these philosophies and their influence on the way that research is conducted (the research process), are contrasted in Table 4.1 (p.43).

A positivist position has its roots in the natural sciences and is characterised by an objective view of the world. This position assumes that reality exists objectively and externally to the human mind and, in principle, is knowable in its entirety (Della Porta and Keating, 2008). Therefore, knowledge is only valid if it is based on observations of this external reality and consists of universal or general laws. Thus, theories should be generalizable, explain cause and effect relationships, and lend themselves to predicting outcomes. In this tradition, the task of the researcher is to describe and analyse the world using scientific methods. A scientific method starts with a well-formulated theory, which is used to formulate hypotheses that express relationships between sets of dependent and independent variables (Ryan et al., 2002, p. 34). A highly structured set of procedures is used to collect data, which are then analysed using mathematical and statistical techniques, leading to a set of context-free generalizable results (Ryan et al., 2002, p.35). The methods used are predominantly quantitative. However, positivist research is not defined by the use of quantitative methods and can be presented in both quantitative and qualitative forms (Crotty, 1998).

Table 4.1 Contrasting Common Research Approaches in the Social Sciences

	POSITIVIST	NEO-POSITIVIST	INTERPRETIVIST
Ontological Perspectives			
Does social reality exist?	Objective; realism	Objective; critical realism	Objective and subjective are intrinsically linked
Is reality knowable?	Yes and easy to capture	Yes, but not easy to capture	Somewhat, but not as separate from human subjectivity
Epistemological Perspective			
Relationship between scholar and research object	Dualism; scholar and object are separate things	Knowledge is influenced by the scholar	Scholar seeks to understand subjective knowledge
Forms of knowledge	Natural laws (causal)	Causal / Probabilistic laws	Contextual knowledge
Methodological perspectives			
How do we gain knowledge?	Empiricist; aiming at knowing the reality	Mainly Empiricist; Recognising context	Relative focus on meanings and context
Conduct of Research			
What is the role of theory?	Emphasis on theory testing - verification	Emphasis on theory testing – Falsification	Range of approaches from an emphasis on theory building to low emphasis on theory
What methods are used?	Following the natural/scientific method (experiments, mathematical models, statistical analysis)	Approximations of the natural/scientific methods (experiments, statistical analysis, surveys, structured interviews)	Seeking meaning (textual analysis, discourse analysis, semi-structured and un-structured interviews)

(Adapted from Della Porta and Keating, 2010)

Neo-positivism accepts a degree of uncertainty and admits that some phenomena are governed by probabilistic rather than causal laws (Della Porta and Keating, 2008, p.24). Thus, hypotheses can only be falsified and cannot be definitively verified (Burrell and Morgan, 2000). Such a position is still rooted in the natural sciences and follows modern scientific developments (Della Porta and Keating, 2008, p.24).

An interpretivist position contends that there are fundamental differences between the natural and social sciences and emphasises the role of human volition and the limitations of causal laws (Della Porta and Keating, 2008, p.24). Thus, an interpretivist epistemology seeks to “understand the fundamental nature of the social world at the level of subjective experience” Burrell and Morgan (2000, p.28). An interpretivist position overlaps with the social construction and social actor perspectives discussed in Section 3.2.1 of Chapter Three (Della

Porta and Keating, 2008). It takes the view that people are meaningful and knowledgeable social actors (Della Porta and Keating, 2008; Gioia et al., 2012) who make sense of situations on the basis of their individual and collective experiences, memories and expectations. In doing so, interpretivism rejects the possibility of an objective reality (Sandberg, 2005). In this tradition, theory is seen as a (partial) way of defining and explaining the social world and social phenomena (Silverman, 2010), and the task therefore of an interpretivist researcher is to not only develop an understanding of the phenomena they are observing but also the interpretation of said phenomena by the study's participants (Lee, 1991). The research methods are predominantly qualitative within a research process that can vary from well-defined (but subject to refinement) to ill-defined and unstructured (Ryan et al., 2002 p.47). The outcomes of such a process include context-specific, rich explanations of cases and refined concepts for the analysis of future cases (Llewellyn, 2003; Della Porta and Keating, 2008).

Interpretative accounting research adopts a holistic orientation and “seeks to provide deep and rich understandings of the social nature of accounting practices, and attempts to locate these practices in their organisational, economic and social contexts” (Ryan et al., 2002, p. 145-46).

This study is concerned with understanding and representing the emergence and development of accounting practices in a real-life organisational context, and the organisation members' perceptions of the legitimacy of this process over an extended period of time. Hence, it adopts an interpretivist or qualitative approach. Section 4.2.1 discusses the role of theory within this approach in greater detail.

4.2.1 The Role of Theory in Interpretivist Research

Interpretivist or qualitative research is often criticised for a lack of theory and being “mere storytelling” (Ahrens and Chapman, 2006, p. 820). However, theory can play an important role in interpretivist research, but one which differs significantly from its role in positivistic studies (Della Porta and Keating, 2008, p. 26). For example, the theoretical framework for an interpretivist study is not always established prior to starting the research as in the positivist approach (Della Porta and Keating, 2008). Instead, theoretical work in interpretivist research can be a pervasive, ongoing activity throughout the conduct of the study (Ahrens and

Chapman, 2006), drawing on theory as a set of concepts used to define and/or explain the field and phenomenon of interest (Ahrens and Chapman, 2006; Silverman, 2010).

The theoretical work for this research involved both conceptualising the phenomenon and field of interest and adopting a theoretical framework, using existing theories, as a way of looking at this phenomenon (Maxwell, 2013). This approach to theory influenced all aspects of the development and conduct of the study. The phenomenon of interest, sustainability accounting, was seen as a social practice (potentially) situated within a broader set of organisational sustainability activities unfolding over time in an organisational field. What followed from this conceptualisation was the choice of a single case study and the use of qualitative methods to allow for the collection of extensive longitudinal data on both the sustainability activities and the organisational context within which the activities were unfolding. The case study method and the choice of case site are discussed in further detail in Section 4.3.

A theoretical framework can be used to illuminate and make sense of what a researcher sees, as it can shed light on events, phenomena and relationships (Maxwell, 2013). The theoretical framework for this study developed through an iterative process of reflection on the data and its positioning, initially, against a range of potential theories and (laterally) against the adopted lenses of OI (organisational identity) and internal legitimacy. The overarching purpose of this framework was to provide a vehicle to understand and communicate about the development of sustainability accounting in a specific set of circumstances (Ryan et al., 2002; Ahrens and Chapman, 2006).

4.3 Case Study Method

The term *case study* usually refers to research that examines a case (which can be an individual, a community or a company), or a small number of cases, in considerable depth (Hammersley and Gomm, 2000; Della Porta and Keating, 2008). In interpretivist research, using a case study method provides the researcher with the opportunity to understand social practices in a specific context (Ryan et al., 2002, p.148). Frequently, the term *case study* is also associated with the collection of unstructured data and the qualitative analysis of these data (Hammersley and Gomm, 2000). Such data can include artefacts (such as formal reports, meeting minutes and informal records), questionnaires, interviews and observation (Ryan et al., 2002). The main sources of data for this study were semi-structured interviews and the

sustainability reports produced between 2001 and 2012. The external sustainability reports provided a formal narrative that explained the company's motivations for engaging with sustainability and a chronicle of events (Pentland, 1999). The reports were viewed as one source of narrative about the sustainability programme and one that could provide only limited insight into the organisational context within which the process had emerged and developed. Multiple narratives and points of view are possible, and context can provide information that is essential to the interpretation of events (Pentland, 1999). The group members were viewed as knowledgeable agents who could explain their actions, experiences, thoughts and intentions and could provide retrospective and real-time narratives (Gioia et al., 2012) on the emergence and evolution of the sustainability programme and their broader perceptions of the CC Group. The selection of the CC Group as the case site for the study is discussed in the next section.

4.3.1 Case Site Selection

The case was selected because it seemed to be inherently interesting and unusual rather than a typical case (Stake, 1995). An unusual case can help to highlight matters overlooked in typical cases and the limits of existing theories (Stake, 1995; Flyvbjerg, 2011). The CC Group case has a number of differences when compared with the existing engagement-based cases on sustainability or social and environmental accounting. Foremost of these is that the CC Group is a family-owned group of companies. Family companies can be defined using a number of characteristics. Smith (2007) suggests three broad criteria for identifying family companies: firstly, a self-selection criteria, where members of the company perceive their company as being a family company; secondly, where a company's managers are drawn from a single dominant family group; and, thirdly, where a controlling stake in the company is owned by a single family. The CC Group meets the first and third criteria. Although there is an extensive literature on family companies particularly in the area of entrepreneurship and succession, their engagement with sustainability is largely unexplored (Berrone and Gomez Mejia, 2009; Bebbington and Larrinaga, 2014). Much of the existing literature is focused on voluntary social or environmental accounting reporting by public companies (see, for example, Buhr, 1998; Neu et al., 1998; Campbell, 2000; Deegan et al., 2000; Wilmhurst and Frost, 2000; Deegan et al., 2002; Milne and Patten, 2002; O'Donovan, 2002; De Villiers and Van Staden, 2006; Cho, 2009; Cho, Roberts et al., 2010; Cho et al., 2012) and suggests that

these disclosures are motivated by external pressures and are part of a public company's strategy to gain, maintain or restore (undeserved) legitimacy from an external audience (Buhr, 1998; Neu et al., 1998; Guthrie and Parker, 1989; Deegan et al., 2002; Milne and Patten, 2002). Recent large-scale studies (Cho, Freedman et al., 2010; Cho, Roberts et al., 2010; Cho et al., 2012) have provided evidence that such a strategy can be successful.

According to much of the existing literature on family companies, their culture, governance and management activities are different from those of non-family companies (Sharma et al., 1996; Chami, 1999; Cromie et al., 1999; James, 1999; Mishra et al., 2001; Chrisman et al., 2003; Ibrahim et al., 2004). The differences between family- and non-family-owned companies are most frequently attributed to the dual nature of family companies (James, 1999; Chrisman et al., 2003; Smith, 2007). The family system differs from the business system in areas such as the reasons for the existence of the company, culture, decision making, acceptable behaviour rules and non-financial goals (Sharma et al., 1996; Zellweger et al., 2010; Zellweger et al., 2013). Although the bulk of the literature on family companies argues that there is a plethora of differences between family and non-family companies, a recent, empirical, Australian-based study by Smith (2007) suggests that there are fewer actual differences between family and non-family companies than has been suggested by much of the extant literature. The literature on family companies often treats them as a homogenous group, but Smith (2007) suggests that in many cases, family companies are more similar to other companies in their industry than other family companies. Although many of these differences may be perceived rather than actual (Smith, 2007), studies of family companies' engagement with sustainability issues suggest that there are some actual performance differences between family- and non-family-owned companies (Dyer and Whetten, 2006; Berrone et al., 2010).

Large-scale quantitative studies of the differences between family- and non-family-controlled companies in relation to sustainability performance are rare. Dyer and Whetten (2006) compared the degree of social responsibility between family- and non-family-controlled companies in the S&P500 over a 10-year period and found that family companies do as well as, or better than, non-family companies in several areas of social initiatives and that they are particularly adept at avoiding social concerns (actions that would cause the company to be

labelled as socially irresponsible). The authors suggest that this is due in part to the fact that the controlling families wish to protect their family reputation and image from any negative publicity on the part of the company. Berrone et al. (2010), using a sample of 194 U.S. family- and non-family-controlled public companies required to report their emissions, found that family-controlled public companies had better environmental performance. However, in-depth, engagement-based studies of sustainability activities in family-owned businesses which provide insight into how these activities emerge and evolve are absent from the literature on family business and also from the literature on sustainability accounting (Bebbington and Larrinaga, 2014).

In addition, the CC Group operates in a country with few external socio-political pressures, then or now (O'Dwyer, 2001; Maughan, 2006, 2007; Sweeney, 2007, 2008; Canning and O'Dwyer, 2013), for engaging with and reporting on sustainability. Far from being a poor environmental performer, the CC Group's environmental management system and performance has been recognised as industry leading not just in Ireland but internationally. Hence, the CC Group seemed to be an unusual case in the context of the existing studies of corporate engagement with sustainability issues and reporting. Although the case site seemed to offer an interesting context in which to explore the emergence and evolution of a sustainability programme, there was a considerable amount of ambiguity and uncertainty as to how the research would proceed. The extent of the access that the company would allow, the extent of the data collection needed, the appropriate theoretical grounding for, and the ultimate contributions of the research were not fully clear at the start of the study. As with many projects of this type, this ambiguity persisted to a greater or lesser extent for the duration of the project (Irvine and Gaffikin, 2006). The research intent and questions for the study, which are discussed along with the related research questions in Section 4.4, acted as a guiding principle in dealing with this ambiguity.

4.4 Research Intent

The study, from its outset, was motivated by a core, open-ended research intent (Berry and Otley, 2004, p. 235): to evidence, understand and explain the emergence, evolution and embedding of sustainability accounting and activities within a family-owned group of

companies. The research intent was shaped by an initial literature review of the academic work surrounding corporate sustainability accounting and the observation that the case company's engagement with sustainability accounting and activities was not convincingly explained by the existing work in the area. It became a guiding principle for choices made in relation to research design, data collection and engagement with the literature, analysis and interpretation. It drove the development, firstly, of the empirical research objectives for the initial cycle of data collection and analysis and, secondly, the research questions for the main phase of data collection and analysis.

4.4.1 Research Objectives and Questions

The research objectives for the initial cycle of data collection and analysis were empirically focused and centred on developing an understanding of:

- the company's history, culture and organisational structures;
- the company's experience of engaging in new environmental activities;
- the company's motivation for engaging in external social and environmental reporting;
- the evolution of the reports and the reporting process;
- the costs and benefits of the reports and the new activities;
- the internal support for, or resistance to the reports and the new activities; and
- the support for, or resistance to, the reports and any new activities from the company's wider network (franchisees and suppliers).

Following on from the first cycle of data collection and analysis, the research questions for the study were articulated as follows:

1. Why and how did an environmental management system emerge and evolve between 1998 and 2003 in the CC Group?
2. Why and how did a sustainability programme evolve and embed between 2003 and 2012?
3. Why and how did external sustainability reporting grow and subsequently decline between 2001 and 2012?

Given the nature of the research intent and questions (focused on why and how the sustainability activities and reporting emerged and developed), an iterative, flexible and

theoretically open research design was most suited to addressing them (Langley, 1999; Pentland, 1999; Edmondson and McManus, 2007; Langley et al., 2013).

4.5 Research Process

The study was based on a longitudinal, flexible and iterative process of inquiry with the objective of obtaining rich, detailed and evocative data to address the study's research intent (Langley, 1999; Berry and Otley, 2004; Edmondson and McManus, 2007; Gioia et al., 2012; Langley et al., 2013). This involved several cycles of literature review, data collection and analysis, drafting working papers, feedback and revisions, and data interpretation. This iterative approach is particularly suited to understanding how a process unfolds over time (Edmondson and McManus, 2007) and supported the project's initial research intent. Figure 4.1 (p.51) provides an overview of the research process. All of the phases of the process overlapped to some extent. In particular, the last three phases (four, five and six) of data collection, analysis, feedback and revision substantially overlapped.

4.5.1 Phase One: Research Design

Prior to the fieldwork, an initial literature review was undertaken. The purpose of this review was twofold: firstly, to identify the broad research intent for the study and inform the selection of the research site and, secondly, to familiarise myself with qualitative enquiry techniques and inform the design of the study. In reviewing the existing studies of sustainability accounting interventions, I took note of the theories employed in these studies but sought to remain open to other theories and concepts that could emerge during data collection and analysis. Following on from this, the case site was selected and background research on the CC Group was carried out. This consisted of a review of the company's website and a first reading of their available sustainability reports and policies and other company documents (the sustainability reports from 2001 to 2006; the social and environmental policies; the annual financial reports; and the company's mission statement).

The purpose of this initial reading was: to gain an overall understanding of the organisation; to help in charting the evolution of the sustainability programme; to identify any data relating to the motivation for producing the sustainability reports; to identify potential interviewees; and to inform the construction of the semi-structured interview guide. On completion of the initial literature review and background research, the research objectives and design for the

Figure 4.1 Overview of the Research Process and Outputs

PHASES		OUTPUTS
1	Research Design <ul style="list-style-type: none"> - Identification of area of interest - Empirically focused literature review - Background research on Irish context and target company - Access negotiated with case company 	<ul style="list-style-type: none"> Research intent Study design Empirical research objectives Interview guide ESRA reports
2	Data Collection and Analysis <ul style="list-style-type: none"> - Document collection (Appendix A, 1–4, 9–19) - Interviews with group members (Appendix B, 1–6) - Coding and analysis of data - Data-driven literature review 	<ul style="list-style-type: none"> Coded transcripts Cognitive maps Coding matrices Collated codes Description and summary of external reports Thick description 1 Key themes analysis Working paper 1
3	Feedback and Revisions <ul style="list-style-type: none"> - Supervisor feedback and guidance - Conference presentations (Appendix F, 1 – 6) - Theoretical literature review - Development of theoretical framework - Identification of need for further data collection 	<ul style="list-style-type: none"> Working paper 1 (Appendix F) Refined research objectives Interview guide
4	Data Collection and Analysis <ul style="list-style-type: none"> - Document collection (Appendix A 5–8, 20–69) - Interviews with group members/stakeholders (Appendix B, 7– 22) - Company archive visit - Interviews with BITCI consultants (Appendix B) - Coding and analysis of data - Update of theoretical and empirical literature review 	<ul style="list-style-type: none"> Coded transcripts Cognitive maps Coding matrices Collated codes Updated description and summary of external reports Updated thick description Updated key themes analysis Working paper 2 and 3 (Appendix F)
5	Feedback and Revisions <ul style="list-style-type: none"> - Supervisor feedback and guidance - Conference presentations (Appendix F, 7 – 9) - Further development of theoretical framework 	<ul style="list-style-type: none"> Working paper 4 (Appendix F) Draft dissertation chapters
6	Final Data Review and Analysis <ul style="list-style-type: none"> - Full dataset review - Iteration between interpretation and literature 	<ul style="list-style-type: none"> Data structure Chronology Process Model Working paper 5 (Appendix F) Final draft dissertation

study were drawn up. The type of data to be collected and the extent of the data collection were not fully prescribed at this phase of the study. The design focused on ensuring the procedural reliability (Ryan et al., 2002, p. 155) of the study by setting out protocols for data storage, keeping detailed field notes, producing transcripts and documenting the data analysis and interpretation. This ensured that there was rigorous documentation, at every phase of the research process, of my thoughts, ideas and decisions.

4.5.2 Phase Two: Data Collection and Analysis

The first phase of fieldwork was carried out in 2007. As is common for this type of study (Gioia et al., 2013), multiple data sources (company documents, media documents, field visits and semi-structured interviews) were used. The core data (Gioia et al., 2013) for the study consisted of the sustainability accounting documents (sustainability reports and internal accounting documents) and the semi-structured interviews. The following sections describe the data collection of both the documents and interviews.

4.5.2.1 Document Collection

The study draws on a substantial number of documents (Appendix A). In addition to the externally published sustainability reports and policies, documents were obtained from many of the interviewees. Overall, an extensive set of documents was assembled, relating mainly to the sustainability programme but also to the company's history, current governance and operations.

4.5.2.2 Interview Data

Six semi-structured interviews were carried out with a range of members of the CC Group. Appendix B sets out details of the interviews and interviewees. A master interview guide (Appendix C), based on the empirical research objectives and consisting of a number of broad, open-ended questions, was prepared. The questions posed in each interview remained broadly consistent with this guide, with some variations to take account of the interviewee's position within the company and role in the sustainability programme. The interviews were semi-structured and took the form of a guided conversation (Patton, 2002; Silverman, 2010) around the interviewee's perception of the emergence, evolution and embedding of the sustainability activities.

The first six interviews carried out in 2007 focused on key participants in the emergence and development of the environmental management system and external reporting. These interviewees included the environmental executive⁷; an external environmental consultant who had worked extensively with the company since the start of the environmental management system; the now retired Group Managing Director who was in office during the emergence of the environmental management system; two of the environmental action team leaders; and the divisional director who was originally responsible for the process. In the early phases of the sustainability programme, the company drew heavily on the expertise of an external environmental consultant, who coordinated many of the initial projects and the reporting process, and continues to work with the company to the present day. The environmental action team's role was to set out the environmental and social projects for its division. Each team then managed these projects throughout the year and evaluated progress at their meetings. The teams reported to their respective divisional boards. The environmental executive's role includes co-ordinating work between the company's divisions, developing policy, publishing the sustainability reports and reporting to the group board.

The first interviewee initially declined to be recorded but, approximately 30 minutes after the interview commenced, decided to allow the recording of the remainder of the interview. Detailed notes were taken during the initial un-recorded period. Much of what was discussed during this un-recorded period was subsequently repeated during the course of the recorded period of the interview. All of the remaining interviews were recorded in full.

An initial review of each interview was carried out shortly after they were conducted by listening to the recordings and re-reading the interview notes. This review of the interviews helped to validate my understanding of how the sustainability activities had emerged, as I continually verified my understanding with the interviewees' accounts and the external reports. This review then informed further data collection by identifying gaps in the information and emerging issues to be explored (Coffey and Atkinson, 1996; Silverman, 2006). Field notes were kept throughout the data collection phases. In keeping field notes, the objectives were: firstly, to note any factors about the place, time and relationship with the interviewee that might be important to take account of during the analysis of the data (Jones, 1985); secondly, to provide a provisional record of analysis and interpretation and use this to

⁷ This title was changed to the Sustainability Executive by the second round of interviews.

inform further data collection (Spradley, 1979; Miles and Huberman, 1994; Coffey and Atkinson, 1996); and, thirdly, to ensure that I reflected on my interview techniques and sought to refine my approach in subsequent interviews. Brief notes were made during each of the interviews. Expanded notes were made as soon as possible after each interview, which noted: the time and place of the interview; the interviewees' reaction to the questions; my perception of the rapport between myself and the interviewee; the quality of the information obtained; key themes in the interview and any contradictions with previous interviews (Spradley, 1979; Jones, 1985; Miles and Huberman, 1994). The interview data were then prepared for coding.

4.5.2.3 Data Preparation

Data preparation was consistent for all interview data collected. Each interview was transcribed. The first two interviews were with key participants in the development of the sustainability activities. I transcribed these interviews myself to get a better feel for the data (O'Dwyer, 2004). The remaining interviews were professionally transcribed to maximise the time available for the analysis of the interviews. Detailed notes were made during and just after the transcription process for the first two interviews and during the reading and correction process for all other interviews. The purpose of these notes was to record the key themes emerging from the data and any significant insight or ideas in relation to the data. I listened to each interview a minimum of three times: firstly, while reading the transcript to make sure it was accurately transcribed; secondly, during the coding process; and finally, during the analysis and writing up of the data. Several interviews were listened to more frequently than this as they were particularly rich in insight.

4.5.2.4 Data Analysis

Once the transcription process was complete, the transcripts were manually coded and analysed to identify significant themes within the data. As each transcript was coded, the field notes relating to that particular interview were re-read for any information that might be pertinent to the coding process. A set of broad descriptive (loose) codes emerged from the data. Once all of the interviews had been analysed, the documents were re-read and analysed in order to identify any common themes or inconsistencies between the interviewees' accounts and the documents, and to inform the writing of the case narrative. As the

sustainability reports were directly related to the research objectives of the study, they were reviewed in detail, and a narrative description and analysis of the reports was prepared.

Data analysis broadly followed the three phases suggested by Coffey and Atkinson (1996): data display, exploring the codes and transforming the coded data into meaningful data. All data that related to a particular code were gathered together by physically cutting up copies of the transcripts. Simple cognitive maps were produced for each interview. These maps were useful in trying to retain a sense of the original context of the data. Detailed notes were made throughout the data analysis and interpretation process to record thoughts and ideas about the data and its impact on the research questions. Themes, patterns and regularities as well as contrasts, paradoxes and contradictions within the data were noted. From these notes along with the transcripts, the company documents, the field notes and the cognitive maps a narrative account was generated with the aim of providing a thick description (Denzin, 1994; Patton, 2002) of the CC Group context and the chronological development of the sustainability activities. As part of this process, any quotes that seemed insightful or illuminating were highlighted. A document summarising the key themes from the data was also drawn up. Finally, a draft working paper from the study was prepared. This paper focused on the internal motivations for, and evolution of, the sustainability activities within a family-owned business. It drew on the literature on family businesses and accountability to provide some insight into the organisational context in which the activities were unfolding, but lacked a substantive theoretical framework for interpreting the data. This paper along with the description and analysis of the reports, the thick description and the key themes analysis formed the basis for the feedback and revision stage.

4.5.3 Phase Three: Feedback and Revision

A crucial source of feedback during this stage of the study was my doctoral supervisor, Professor Brendan O'Dwyer. I had immersed myself in trying to understand the organisation's experience of the sustainability programme and Professor O'Dwyer provided an outsider perspective, questioning naïve interpretations (Gioia et al., 2012) and encouraging the development of the theoretical framing of the study. The theoretical framework for the study, using both OI and internal legitimacy, emerged from our discussions of the thick description, key themes analysis and draft working paper. A literature review was undertaken to explore the literature on OI and legitimacy. This review informed the subsequent data collection, analysis process and theorisation for the study. The research objectives were then

expanded to take account of the theoretical objective of the study. A revised working paper was also prepared. Both supervisory and conference feedback were obtained on this paper. The development of the theoretical framework and the feedback on the papers informed the composition of the interview guide for the second round of data collection.

4.5.4 Phase Four: Data Collection and Analysis

A further phase of field work was undertaken between April 2010 and December 2012. The process followed for the collection, preparation and analysis for these data was consistent with that for Phase Two with the exception that NVIVO was used to code the transcripts. The switch to coding in NVIVO provided better tools for organising and interrogating the data from a larger set of transcripts.

4.5.4.1 Document Collection

A more extensive set of documents was gathered during this stage of study (Appendix A 5–8, 19–69). Most of the documents were sourced from the interviewees with the remainder coming from the company website or media sources. Again, the majority of the documents pertained to the sustainability programme, but there were also a small number of documents relating to the CC Group’s governance process and structures.

4.5.4.2 Interview Data

Twenty-one more interviews were carried out between April 2010 and December 2012. The interviews were carried out with a broader pool of interviewees and provided a longitudinal perspective on the evolution of the process. Two master interview guides consisting of a number of broad, open-ended questions were devised; this time based on the expanded research objectives (Appendix D for group members and Appendix E for retailers). These were then tailored to each interviewee depending on their area and level within, or connection to, the company. Although the sustainability programme was still a key focus of the interviews, there were also questions designed to elicit the interviewee’s perception of the Group’s OI.

Four of the interviewees from the original round of data collection were re-interviewed. Two of the interviewees from the first round of data collection were not re-interviewed as they had both retired from the company. The majority of interviewees were group members representing a range of levels within the company, including group directors, divisional

directors, senior executives, managers and staff. There were also a number of external interviewees: the environmental consultant was re-interviewed along with several store owners. These interviews yielded a comprehensive view of the evolution and embedding of the activities across the company's main operations (logistics, warehousing, wholesale, store development, retailing, product development, finance and HR). Extensive field notes were again kept throughout the interview process. An initial review was also carried out after each interview, again to help to validate my understating of how the sustainability programme unfolded and to inform further data collection (Coffey and Atkinson, 1996; Silverman, 2006). The interviews were then prepared for coding and analysis as described in Section 4.5.2.3.

During this period of interview data collection, I also carried out five interviews with consultants from the NGO, Business in the Community Ireland (BITCI). As the interviewees were all knowledgeable practitioners engaged with a broad spectrum of Irish companies, they gave a broader perspective on the corporate sustainability landscape in Ireland. The interviews were not analysed as part of the data directly relevant to the research objectives. Rather, in addition to the relatively sparse body of academic literature available on Irish corporate sustainability activities, these interviews informed my understanding of the background context for the study discussed in Chapter Five.

4.5.4.3 Data Coding and Analysis

The coding process was primarily data-driven. I drew on some codes from the first round of data collection and the theoretical framework, while also seeking to remain open to codes suggested by the data itself. New codes emerged from the data, and some of the codes from the first round of data coding were not as prevalent in the second rounds. Once the initial coding was completed for all of the interviews, each coded transcript was printed and reviewed.

At this stage of the study, the number of codes ballooned (Gioia et al., 2012) to over 60 codes. The process of lifting up out of the data began (Coffey and Atkinson, 1996; Silverman, 2010; Gioia et al., 2012). Patterns, differences and similarities between the codes were identified (Miles and Huberman, 1994; Coffey and Atkinson, 1996; Gioia et al., 2012). The codes were linked to broader categories, split into sub-categories, or renamed and re-sorted as appropriate. This organised the codes into just over 20 categories. The categories were then used to make pathways through the data (Coffey and Atkinson, 1996). Detailed notes were

made throughout this process to record thoughts and ideas about the data. The analysis in this phase had two aims: firstly, to update the facts (Miles and Huberman, 1994) of the sustainability programme's evolution from the point of view of the interviewees; secondly, to develop the theoretical themes to describe and explain the phenomenon being observed (Gioia et al., 2012).

The analysis was documented by preparing updates to the description and analysis of the reports, the thick description and the key themes. During the preparation of these updates, I constantly referred back to the transcripts, data for each code, field notes, mind maps and company documents, as well as keeping notes on further reflections on the data. Revised working papers (two and three) were also drafted. These papers were an initial attempt to analyse the data at a programme and activity-level and build the final interpretation of the data.

4.5.5 Phase Five: Feedback and Revision

Feedback at this stage of the project was sought from both the interviewees in the study and my supervisor, peers and experienced researchers. The evolving analysis of the data was discussed with a number of the study interviewees during informal meetings at the company's premises, industry events and conferences. Extensive supervisory feedback was given through face-to-face meetings, phone calls and written comments on the draft papers. A series of paper and oral presentations at doctoral colloquia, conferences and workshops (Appendix F) as well as extensive informal discussions with colleagues provided feedback on my data analysis and interpretation from a panel of peers and experts. Comments and questions posed during these feedback sessions were helpful in ensuring that the case narrative was clear and credible and that the emerging theoretical interpretation was plausible.

4.5.6 Phase Six: Final Data Review, Analysis and Write Up

Having assembled the full dataset for the study, I undertook a final review of the data to ensure that I had a fresh, comprehensive view of the data as a whole. This involved revisiting the original transcripts and documents (in particular the internal accounting documents and the sustainability reports), as well as reviewing the field notes, mind maps, coding, thick description, report analysis, working papers and research journals. The final data interpretation work adapted an approach suggested by Gioia et al. (2012). This involved

developing a data structure, a chronology of the process and a model of the data through an iterative process of circling back and forth between the data and relevant literature (Elsbach and Sutton, 1992; Gioia et al., 2012).

The data structure presented in Table 4.2 (p. 62) provides a visual ladder between the empirical and theoretical perspectives. In a departure from the data structure format proposed by Gioia et al. (2012), the data structure for this study also includes a literature column. While agreeing with the argument of Gioia et al. (2012) that a forgetting of the existing literature is necessary to remain open to the data and avoid theoretical closure, this stage of the analysis was characterised by a process of considering the data and the literature in tandem (Elsbach and Sutton, 1992; Langlely, 1999; Gioia et al., 2012). The literature column notes the articles that substantially informed this process. The final steps in the data interpretation process were to develop a model (Figure 4.2, p.60) and chronological overview (Figure 4.3, p.61) of the emergence, evolution and (non) embedding of the sustainability programme and reporting. The chronology is used to structure the case narrative in Chapters Seven to Nine, and the model is used to structure the case discussion in Chapter Ten.

4.6 Chapter Summary

This chapter is divided into three sections. The first section discusses the research philosophy underlying the study. The second section discusses the research intent and research questions and objectives for the study. The third section provides a detailed discussion of the iterative and flexible research process used for the study.

Figure 4.2 Embedding a New (Sustainability) Process

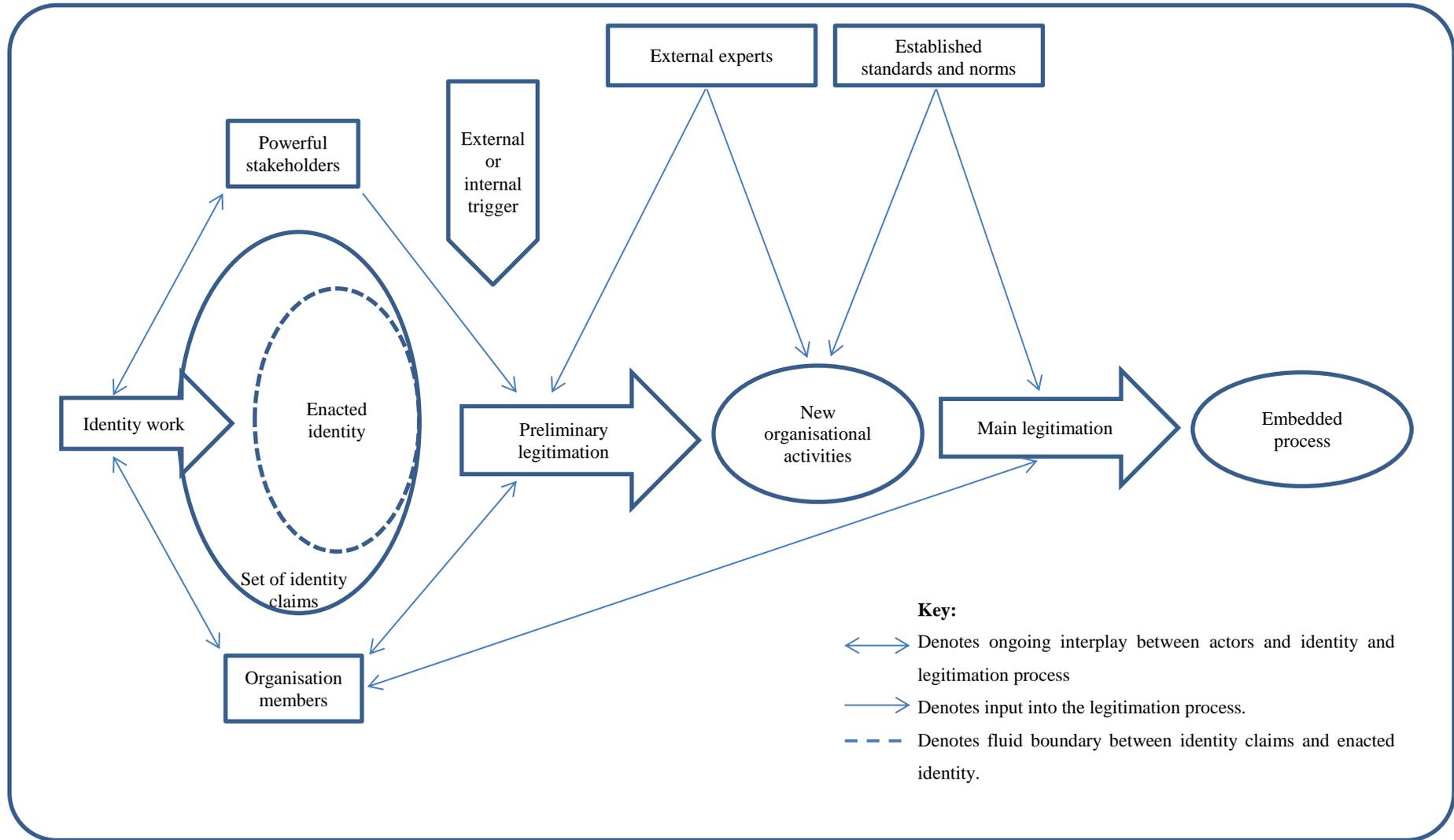


Figure 4.3 Chronology of the Emergence, Evolution and (Partial) Embedding of the Sustainability Programme

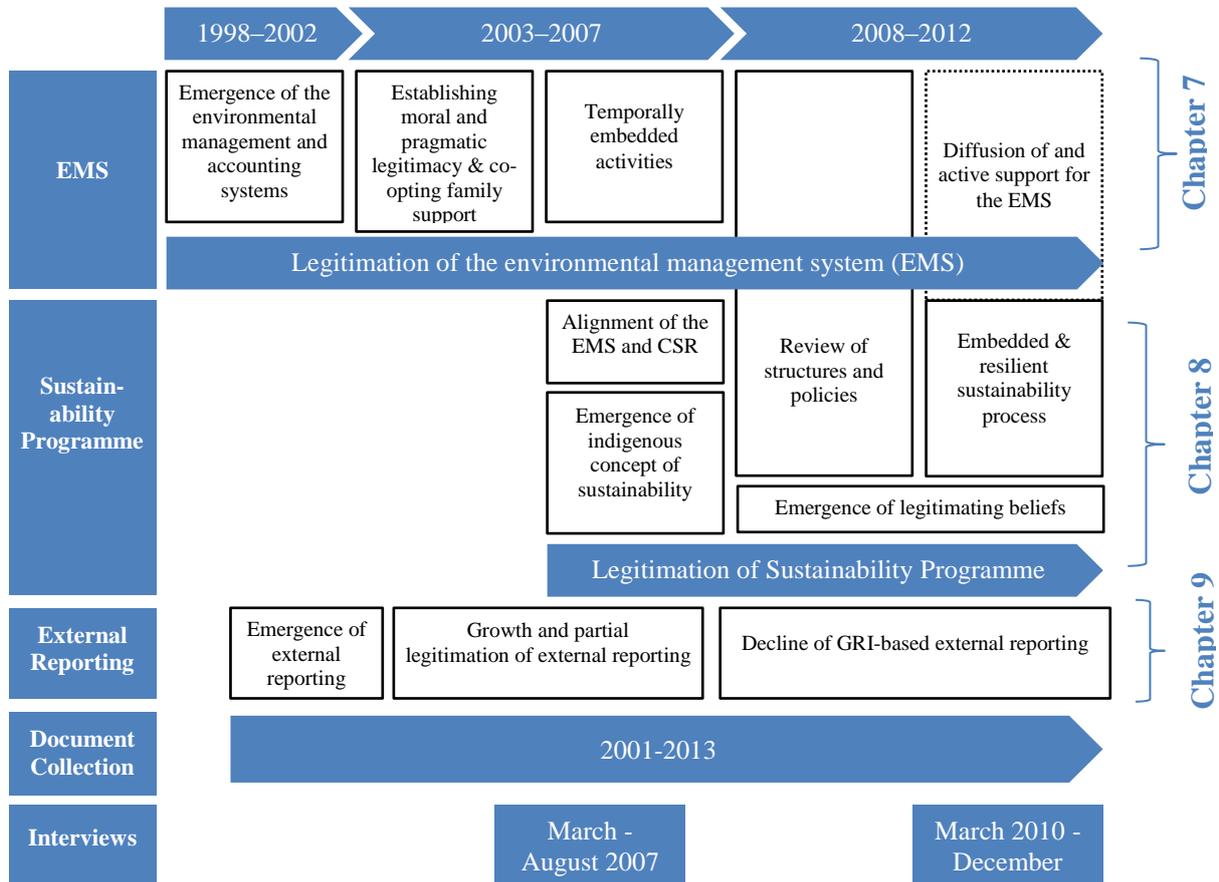


Table 4.2 Data Structure

Literature	Loose Coding – Interviews and Document Analysis	First Order Analysis (interviewee centric terms)	Second Order Analysis (researcher– and literature–centric terms)
<p>Gioia and Thomas (1996) Albert (1998) Ravasi and Schultz (2006) Nag et al. (2007) Maclean and Behnam (2010) O’Dwyer et al. (2011) Bridwell-Mitchell and Mezas (2012) Thomas and Lamm (2012) Brown and Toyoki (2013) Drori and Honig (2013)</p>	<ul style="list-style-type: none"> • Family • Values • Family history • Company history • Commercial priorities • Community • Family Involvement • Family history • Company history 	<ul style="list-style-type: none"> • Our company has values • We are a family company • We are an honest, proactive, passionate, hardworking, tough but fair company • We are not a greedy company • We are ambitious • We have a history of community involvement and ethical behaviour • We are humble and low-key about our achievements 	<p>OI claims and work</p>
<p>Dutton and Dukerich (1991) Suchman (1995) Ruef and Scott (1998) Larrinaga-Gonzalez and Bebbington (2001) Johnson et al. (2006)</p>	<ul style="list-style-type: none"> • Values • Decision making • Community • Conflicts • Commercial priorities 	<ul style="list-style-type: none"> • We live our values • We are a community-based business • Balancing economic and non-economic aims • We take a long-term perspective • We are demanding of ourselves, our franchisees and suppliers 	<p>Enacted identity</p>
	<ul style="list-style-type: none"> • External motivation • Legislation • Costs 	<ul style="list-style-type: none"> • Concern about changes in the external environment • Concern about rising waste costs and increased environmental legislation 	<p>External prompt</p>

Literature	Loose Coding – Interviews and Document Analysis	First Order Analysis (interviewee centric terms)	Second Order Analysis (researcher– and literature–centric terms)
Suchman (1995) Bridwell-Mitchell and Mezias (2012)	<ul style="list-style-type: none"> Internal motivations 	<ul style="list-style-type: none"> This fits with what the company is and does We were trying to be proactive rather than forced to be reactive 	Preliminary legitimation – Establishing comprehensibility and legitimating identity talk
	<ul style="list-style-type: none"> New activities and projects Internal accounting 	<ul style="list-style-type: none"> We brought in some consultants We started to look at our environmental impacts We started the energy and waste management process We put systems in place to track waste and energy usage 	Emergence of new activities
Aldrich and Fiol (1994) Suchman (1995) Golant and Sillince (2007)	<ul style="list-style-type: none"> Resistance Apprehension Ownership Challenges Resources 	<ul style="list-style-type: none"> We had no expertise in this area We did not know where this was going Nobody wanted to get involved in the new activities Progress was slow There were a lot of questions People felt vulnerable 	Deficit of internal legitimacy and support
	<ul style="list-style-type: none"> Cost and benefits Legitimacy building 	<ul style="list-style-type: none"> The cost savings far outweigh the costs. There are a lot of easy wins The environmental activities are saving money as well as being the right thing to do 	Main Legitimation of the environmental management system – establishing pragmatic benefits
	<ul style="list-style-type: none"> New activities and projects Benefits Government initiatives Family support Legitimacy building 	<ul style="list-style-type: none"> This is part of the policy now This is what the family and the board want Hiring the environmental executive meant they were taking it seriously 	Main Legitimation of the environmental management system – establishing moral legitimacy and comprehensibility

Literature	Loose Coding – Interviews and Document Analysis	First Order Analysis (interviewee centric terms)	Second Order Analysis (researcher– and literature–centric terms)
Weaver et al. (1999) Basu and Palazzo (2008)	<p>Interview coding:</p> <ul style="list-style-type: none"> • Procedural and structural change • Openness • Retailer or supplier involvement • Staff support • Embedding <p>Document analysis:</p> <ul style="list-style-type: none"> • Development of internal policies, targets and reporting structure. • Diffusion of activities 	<ul style="list-style-type: none"> • People started to see common ground • The successes spread around the business • Now they want to do it • Now they believe in it • I no longer have to call people up, they come to me 	Temporally embedded environmental management system
Bebbington and Thomson, (2013)	<ul style="list-style-type: none"> • Challenges • Apprehension • Cost and benefits • Legitimacy Building 	<ul style="list-style-type: none"> • People asked a lot of questions • It helped to change day-to-day activities • You can demonstrate the cost savings 	Main legitimation of environmental management accounting
	<ul style="list-style-type: none"> • Structural change – internal accounting 	<ul style="list-style-type: none"> • We put in place key performance indicators and board reports 	Evolution of environmental management accounting

Literature	Loose Coding – Interviews and Document Analysis	First Order Analysis (interviewee centric terms)	Second Order Analysis (researcher– and literature–centric terms)
Weaver et al. (1999) Basu and Palazzo (2008)	<ul style="list-style-type: none"> • Evolution of sustainability programme • CEO support • Divisional directors • Group board support 	<ul style="list-style-type: none"> • We have been doing CSR before it was called CSR • The environmental action teams were no longer fit for purpose • We needed heavy hitters • It can't be delegated • It is absolutely on the board agenda 	<ul style="list-style-type: none"> • Emergence of the sustainability programme • Alignment of the environmental management system and CSR • Evolution of structures
	<ul style="list-style-type: none"> • Evolution of sustainability programme • Family attitude to sustainability • Meaning of sustainability 	<ul style="list-style-type: none"> • Being involved in the community is part of sustainability • We believe that we have a part to play in society and our community • It is a logical continuation of the way we have always done business 	Emergence of indigenous concept of sustainability
	<ul style="list-style-type: none"> • Benefits and successes • Costs • Reputation • Family expectation 	<ul style="list-style-type: none"> • It is the right thing to do • It is economically sustainable • It fits with our values, ways of workings and our long-term perspective 	Legitimizing beliefs – process makes sense and has value
Ashford and Gibbs (1990) Suchman (1995) Weaver et al. (1999) O'Dwyer et al. (2011) Schaefer (2007) Golant and Sillince (2007) Basu and Palazzo (2008)	<ul style="list-style-type: none"> • Persistence • Embedding • Procedural and structural change • Openness • Retailer or supplier involvement • Staff support • Believers • Impact of recession 	<ul style="list-style-type: none"> • It is part of our way of working • All of our divisions are involved in sustainability activities • Most of our retailers are involved • Sustainability projects are rarely turned down • We are not walking away from the sustainability programme • It is part of our DNA • It is in everything they do 	<p>Embedded Process:</p> <ul style="list-style-type: none"> • Depth and span of activities • Availability of resources • Status of the environmental executive • Internal focus of policies, targets and reporting • Process is resilient

Literature	Loose Coding – Interviews and Document Analysis	First Order Analysis (interviewee centric terms)	Second Order Analysis (researcher– and literature–centric terms)
Adams (2002) Bebbington et al. (2008)	Interview coding: <ul style="list-style-type: none"> • Reporting 	<ul style="list-style-type: none"> • It was a way of communicating what the business was about • It was part of engaging with sustainability in the right way • The reports are honest and accurate 	Emergence of external reporting
Suchman (1995) Contrafatto (2014)	Interview coding: <ul style="list-style-type: none"> • Reporting • Audit • External communications Document Analysis: Sustainability Reports 2002 to 2006: <ul style="list-style-type: none"> • Increased volume and scope • GRI and external assurance 	<ul style="list-style-type: none"> • The reports are good for reputation • We wanted the reports to be bigger and better • We wanted to keeping winning the awards 	Legitimation strategies and internal support for reporting: <ul style="list-style-type: none"> • Image-related claims • Best interest claims • Doing the right thing • Doing things the right way
Weaver et al. (1999) Maclean and Behnam (2010) Cho et al. (2012)	Interview Coding: <ul style="list-style-type: none"> • Reporting • Audit • External communications • Consumer communications Sustainability Reports 2001 to 2012: <ul style="list-style-type: none"> • Change in method of publication • Significant reduction in content • Change from GRI to UN global compact reporting 	<ul style="list-style-type: none"> • We did not get any feedback on the reports • What are the benefits of external reporting? • External reporting is an expensive, onerous process 	Decline of internal support for reporting: <ul style="list-style-type: none"> • Changed perceptions of external reports • Fading internal commitment to formal external reporting