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Relational Transparency and the Constant Report: Interrogating Transparency & Reporting Practices in Environmental Governance

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Relational Transparency and the Constant Report: Interrogating Transparency & Reporting Practices in Environmental Governance

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Dedication

To my perfect person, I miss you every day. Iche liebe dich, Grams.

And to my grandfather, I promised you I would be the first doctor in the family,

so, this is proof.

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Abstract

Relational Transparency and the Constant Report: Interrogating Transparency & Reporting Practices in Environmental Governance

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Governance by disclosure has been the longstanding expectation for global environmental governance bodies but increases in federal regulations have caused changes to perceptions and practices of transparency. Using interviews with executive directors for the UN Global Compact and its national secretariats, the dissertation introduces a relational approach to transparency by highlighting three prominent relationship types in the network of the United Nations Global Compact. The first relationship between the UNGC to corporations can be perceived in terms of partnerism, and transparency here is practiced as embedded disclosure. The second relationship is between governments and corporations and can be perceived as co-optive; here, transparency is practiced as mandatory disclosure. The third relationship is between corporate actors, where the relationship is perceived as co-opetitive, and transparency is practiced as selective disclosure. The implications of this relational perspective of transparency include (1) transparency is understood as

multidimensional, (2) transparency recursively shapes the network, and (3) transparency distorts power asymmetries.

Although there is a longstanding tradition of environmental reporting among corporate actors, there are reasons to assume that environmental reporting has changed in an era of visibility. This dissertation then uses an extended case study of IKEA environmental reporting and sustainability communication practices to advance the notion of a constant report, a kind of sustained sustainability campaign where information is constant, relentless, and highly visible. I derive six characteristics of the constant report, including (1) the constant report is visible; (2) the constant report is networked; (3) the constant report is pluralistic; (4) the constant report is personalized; (5) the constant report is promotional; (6) the constant report is performative. This has important implications for digital ubiquity on environmental reporting, exploring a concept called authentic babble to denote the simultaneous authenticity and performativity that occurs within environmental reporting today.

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Chapter 1: Introduction

The 2021 World Meteorological Report assessed that the last seven years have been the hottest on record, but increasing temperatures are not the only cause for concern. Greenhouse gas concentrations for carbon dioxide have reached 413.2 parts per million, which is 149% above pre-industrial levels (World Meteorological Organization, 2021). This is causing ice caps to melt at an alarming rate, with ocean heat and ocean acidification at an all-time high. Meanwhile, food insecurity has reached new records for Africa and South America, and we are set to create a new climate refugee crisis within the next five years.

Five of the nine planetary boundaries, scientific warning signs that signal critical planetary danger, have been breached since 2021 (Ahmed, 2022). A report by the UN Environmental Programme in 2022 estimates that we have ten years to critically alter our greenhouse emissions, or the impact will have devastating consequences for the environment, billions of people, and wildlife. The climate crisis is dire, and the largest source of environmental pollution comes from the business sector (UNEP, 2019).

While the climate crisis is getting worse, investments in environmental social governance (ESG) finance and green business initiatives have sky-rocketed. By the end of 2025, ESG investments are set to reach $50 trillion (Kishan, 2021). At the UN Conference on Progress 26, a coalition of bankers, investors, and businesses pledged $130 trillion to climate and green investments (Jessop & Shalal, 2021). Jeff Bezos has pledged $10 billion toward climate investment projects through the Earth Fund (Palmer, 2020). Thousands of companies have taken a climate pledge to be carbon neutral or net-zero by 2050 (Joselow & Montalbano, 2022). On paper, all of this sounds like a good thing—people and companies stepping up to mitigate climate disaster. However, in practice, we see time and again mismanagement and misdeeds of the business sector at the expense of the environment and society more broadly (See Trafigura's Toxic Waste Dumping on the Ivory Coast in 2006, BP Deepwater Oil Spill along the Mexico Gulf in 2010, Amazon Wildfires in 2020).

For a long time, the assumption has been that governments were responsible for monitoring the economic and fiscal actions of corporations, but social and environmental issues were relegated to voluntary governance arrangements and the whims of stakeholders. In fact, for the past forty years, everything the public needed to know about a company's environmental and social impact has been in one place—the annual CSR report. This document represents a company's commitment to corporate responsibility (Chen & Bouvain, 2009; Fifka, 2013; Waddock & Bodwell, 2002; 2008), transparency (Carrol & Einwill, 2014; Piechocki, 2004), voluntary disclosure (Akhtruddin, 2009; Hossain et al, 1995;), business morals/ ethics (Bowman, 1984; Huhmann & Conner, 2014; Yuthas et al., 2002;), environmentalism (Bansal, 2005; Niskal & Pretes, 1995; Pulver, 2007), etc. Additionally, these reports embodied an organization's membership in voluntary governance regimes that were meant to legitimize corporations as "good actors."

This has been the reality of environmental governance for the last decade, an institutional field that has lacked significant regulation or standardization. As Lashitew (2022) explains

> Corporate managers were free to choose what to disclose and in what format, which led to a hodgepodge of voluntary disclosure standards. The outcome is ESG data that is incomplete, unreliable, and difficult to compare across firms (para. 1).

Yet, this narrative has always been dynamic. Most recently, in 2021, the EU released a Corporate Sustainability Reporting Directive that mandated new standards for sustainability reporting, improving upon nonfinancial disclosure laws. The US Securities Exchange Commission (SEC) also implemented a new set of climate-related disclosure rules in March of 2022, reversing a longstanding norm that the SEC would not regulate ESG disclosures.

TRANSPARENCY IN GLOBAL GOVERNANCE

Issues of transparency are at the heart of global environmental governance in a system that equates accountability with an organization's willingness to report or disclose, but scholars have also acknowledged that there is a dark side to disclosure. For example, Eisenberg (1984) explained that communicative acts of disclosure often took the form of reporting and strategically managed the specificity or ambiguity of information. More recently, digital technologies have made information more diffuse, available, and accessible (Treem, 2015). However, the same technologies have the ability to control, isolate, and opacify. Organizations are also now embedded in complex networks that are increasingly visible (Cooper & Shumate, 2012; Doerfel & Taylor, 2004; Yang, 2020). This shift has reinvigorated a need to understand how transparency and disclosure practices are enacted in global governance.

Global governance itself has also transformed. Arrangements that were initially governed by nation-states and legislation have largely been left up to the purview of the business sector, especially on social issues such as sustainability and climate change (Cheffins, 2013; Nadesan, 2011). There has been pressure for transparency and reporting to hold organizations accountable, in part because there is a lack of state regulation (Christensen & Langer, 2009). Disclosure has historically been viewed as the dominant mechanism or lens through which transparency is enacted (Gupta & Mason, 2014; O'Niell, 2002; Sinclair, 1995). Yet, as I mentioned above, nation-states have begun stipulating expectations of what and how to report, so conceptions of disclosure may be evolving (Leuz & Wysocki, 2016). Moreover, the place of reporting as the dominant practice of transparency is shifting, and its place in the digital landscape is becoming more complex (Harness, Ganesh, & Stohl, under review). *The central aim of this dissertation is to investigate the shape of contemporary transparency and reporting practices of corporate actors in global environmental governance.*

SUSTAINABILITY IN GLOBAL GOVERNANCE

The field of environmental social governance (ESG) has exploded among corporations as they see increasing calls for accountability from stakeholders. Haufler's (1999) work on global environmental regulation marks some of the early work conducted on environmental responsibility. Additionally, over the past twenty years, there has been an increase in the number of self-regulatory bodies concerned with environmental governance (Vogel, 2008).

But one actor, in particular, stands out as a leader in advancing the sustainability agenda: the United Nations. The UN Center for Transnational Corporations was established as far back as 1974. However, transparency and environmental sustainability have received considerable attention within the last two decades because of the creation of the United Nations Global Compact, which is the largest voluntary environmental governance network worldwide. Its push for sustainable development goals as part of sustainability reporting practices makes it a unique situation to understand how actors perceive and practice transparency in reporting regimes.

The UNGC has received attention from scholars for its disclosure and sustainability practices. Cetindamar (2007) looked at the integration of the UNGC in CSR practices and environmental behaviors among corporate actors. Arevalo and Fallon (2008) critiqued the role of business in international relations and global governance spaces by assessing the contribution of corporate responsibility as a mechanism of authority and legitimacy in the UNGC. Rasche's (2009) work compared accountability standards for businesses based on a case study with the UNGC. Sethi and Schepers (2014) criticized the promise-performance gap that highlighted the tension between the UNGC's promises and member organizations' ability to meet those promises. In fact, the UNGC promise-performance gap has been taken up by several scholars (Berliner & Prakash, 2015; Rasche & Waddock, 2014; Utting & Zammit, 2009; Williams, 2014). More recently, Rasche et al. (2022) have looked at reasons organizations leave the UNGC. He and Chitoor (2021) considered the effect of public and private governance on CSR practices, using the UNGC as an example. Hengevoss (2021) wrote an updated assessment of the impact of the UNGC for *Sustainability.* Each of these studies draws attention to the fact that the UNGC is a premier global environmental governance entity, and so this study of transparency in environmental governance focuses on the UN apparatus. I then further investigate environmental reporting by developing a case study around IKEA, one of the oldest UNGC members and the largest furniture producer and seller in the world.

PREVIEW OF DISSERTATION

In Chapter 2, a backdrop, I explore the emergence, shaping, and altering of transparency discourse within environmental governance. To do this, I focus upon a series of catalytic events within the United Nations from 1970 to 2021 in the form of 12 programs, treaties, and agendas that prefaced the environmental management of corporations and nation-states. Here, I focus on five inter-related concepts of disclosure, responsibility, accountability, regulation, and monitoring that have developed over time in environmental governance as a means to understand the implication of transparency in global environmental governance today.

In Chapter 3, I discuss relevant literature to contextualize and theorize my study. Specifically, I provide an overview of research on global environmental governance, transparency, disclosure, and environmental reporting. I examine three emphases of transparency, including financial, informational, and relational. I also discuss environmental reporting and the impacts of digital ubiquity of reporting practices. Based on this literature, I then offer two research questions that guide the line of inquiry within the dissertation.

RQ1: In an era of visibility, how do the relationships between global governance actors shape the perception and practice of transparency in global environmental governance arrangements?

RQ 2: *In an era of visibility, how do corporate actors report sustainability in global environmental governance arrangements?*

In Chapter 4, I describe how I take a critical institutional perspective to guide the methodology of this dissertation. I provide a detailed explanation of my interview protocols with UNGC directors and discuss how I recruited participants. I then expound on how I analyzed the data to build a relational transparency framework. Next, I describe how I collected data for an extended case study of IKEA, discussing gaining access for interviews and using observational and artifactual techniques to enrich the analysis. I then explain how I used a systematic combining approach to analyze the data set. I conclude the chapter by reflecting on the role of governance and corporations in unprecedented times.

In Chapter 5, I present the analysis of my first research question. Governance by disclosure has been the longstanding expectation for global environmental governance bodies but increases in federal regulations have caused changes to perceptions and practices of transparency. Using interviews with executive directors for the UN Global Compact and its national secretariats, the chapter introduces a relational approach to transparency by highlighting three prominent relationship types in the network of the United Nations Global Compact. The first relationship between the UNGC to Corporations can be perceived in terms of partnerism, and transparency here is practiced as embedded disclosure. The second relationship is between governments and corporations and can be perceived as co-optive; here, transparency is practiced as mandatory disclosure. The third relationship is between corporate actors, where the relationship is perceived as co-opetitive, and transparency is practiced as selective disclosure. The chapter then briefly explores three conclusions about a relational perspective on transparency: (1) transparency is understood as multidimensional, (2) transparency recursively shapes the network, and (3) transparency distorts power asymmetries.

In Chapter 6, I discuss the analysis of my second research question. Although there is a longstanding tradition of environmental reporting among corporate actors, there are reasons to assume that environmental reporting has changed in an era of visibility. I use an extended case study of IKEA environmental reporting and sustainability communication practices to advance the notion of a constant report, a kind of sustained sustainability campaign where information is constant, relentless, and highly visible. I derive six characteristics of the constant report, including (1) the constant report is visible; (2) the constant report is networked; (3) the constant report is pluralistic; (4) the constant report is personalized; (5) the constant report is promotional; and (6) the constant report is performative. I then discuss the implications for digital ubiquity on environmental reporting, exploring a concept I call authentic babble to denote the simultaneous authenticity and performativity that occurs within environmental reporting today.

Finally, in Chapter 7, I discuss the implications of a relational view of transparency within environmental governance, including multidimensionality, recursivity, and distortions of power asymmetries. Next, I address the theoretical implications of digital ubiquity and constant reporting among corporate actors in environmental governance, including the transparency paradox, control, and authentic babble. I then expound upon policy implications to redress issues of transparency, including (1) considering education practices about transparency, (2) the need for organizations to discuss how information is disseminated, and (3) how organizations may more publicly account for their data. From there, I discuss the limitations of my research and future research directions for transparency and environmental governance. I conclude the chapter by considering the future of transparency as the mechanism for sustainability and urge scholars to reassess transparency as a fix-all solution.

Chapter 2: Transparency and Environmental Governance in the United Nations

Today, when we assess businesses' environmental impacts, we most often rely on their annual reports. This document provides scientific measurements and describes the social programs that a business adopts to demonstrate its commitment to sustainability. The single largest purveyor of these reports is the United Nations Global Compact, a corporate sustainability initiative with over 15,000 members and 71 national secretariats around the world. Its member organizations are obliged to turn in annual communications on progress (annual sustainability reports), but in the past five years, nation-states have begun stipulating expectations of what and how to report by introducing new regulatory frameworks (Leuz & Wysocki, 2016). The scale of the proliferation of national regulations is remarkable: A 2019 report from the United Nations Environmental Programme flagged an increase from four national environmental frameworks in 1972 to 164 national frameworks by 2019. This illustrates an important tension between voluntary disclosure programs and regulatory compliance frameworks in environmental governance that hinges on the concept of "transparency." Although the word for transparency did not effectively advance until the UN Global Compact in 2000, the ever-evolving discourse of transparency has long been present.

For the past twenty years, scholars have explored disclosure as the dominant mechanism or lens through which information is disseminated within environmental governance (Gupta & Mason, 2014; O'Niell, 2002; Sinclair, 1995). Voluntary disclosure is the most iconic communicative action in sustainability and environmental governance, and the United Nations, especially the Global Compact, has fostered this view. This chapter is concerned with exploring the emergence, shaping, and altering of transparency discourse within environmental governance. To do this, I explore a series of catalytic events within the United Nations from 1970 to 2021 in the form of 12 programs, treaties, and agendas that prefaced the environmental management of corporations and nation-states. Simultaneously, I try to contextualize these events within the political maneuverings of the day to effectively explain where these ideas came from.

In recounting the history of transparency and environmental governance in the United Nations, I hope to draw attention to the competing perspectives of transparency and disclosure. Disclosure is voluntary in the discourse of corporate responsibility. However, disclosure is mandatory in the discourse of accountability. Moreover, there is an emphasis on regulations and monitorial mechanisms. When we explore the tension between voluntary and mandatory disclosure, we are also able to draw parallels between the assumption that mandatory disclosure forces clarity while voluntary disclosure allows for ambiguity and opacity.

I note that nearly from the beginning, information disclosure was recognized as an important governance mechanism to manage environmental information. However, when describing corporate actors in this space there are competing interests between government regulations and corporate responsibility effectively vacillating between mandatory and voluntary information disclosure. Moreover, accountability discourses also emerged among other stakeholders and activist groups. Throughout this analysis, you will note that

I preface the language use of the time period, believing that these words denote the constitution of transparency at a given moment. I also try to contextualize the environmental governance landscape to explore the actions and agency of different stakeholders throughout each period.

TRANSPARENCY AND ITS CONTEMPORARIES IN THE UN

The first use of the word transparency in UN documents appears to have occurred in 1951 as part of a description to explain the fabrication of metal screens. It again appeared in 1974 in a report by the Department of Economics and Social Affairs about files, trainings, and study activities for the Technical Assistance Fellowship program. However, transparency's first link to information happened in 1975 during the General Assembly's 7th Special Session. The first-time transparency was tied to environmental governance would be its appearance in the Agenda 21 documents in April of 1992. Still, it was only used occasionally until Kofi Annan became secretary-general in 1997.

While transparency was not used regularly in the UN until the 1990s, an interrelated family of concepts laid the foundation of transparency discourse. Although I derive these terms from various UN programs, treaties, and agendas, there is also a wealth of contemporary literature that explores these links. Below, I briefly introduce the concepts of disclosure, responsibility, accountability, regulation, and monitoring. I expound on the relationship each concept has to transparency as a means of orienting the reader to the historical context of transparency in the United Nations.

Transparency and Disclosure

Disclosure, in its simplest form, is the dispersing and publishing of information to stakeholders (O'Niell, 2002; Sinclair, 1995). Within environmental governance, this practice is considered the dominant governance mechanism for corporations and nation-states concerning environmental information (Eccles et al., 2001; Hess, 2007; Hollertz et al., 2018; Williams, 2008). One particular issue with disclosure is the tension between mandatory and voluntary conceptions, which I discuss at length in my analysis below.

Transparency and Accountability

Accountability, in effect, is a social or citizen-led process to address development failures and democratic deficits (Gaventa &McGee, 2013). An array of accountability mechanisms has emerged over the years to hold organizations and governments to account, from political action such as elections and intra-government controls (Joshi, 2013; Papadopolous, 2010; Peruzzotti & Smulovitz, 2006) to informational demands like disclosure, auditing, and monitoring (Gaventa & McGee, 2013). The relationship between accountability and transparency is such that accountability is meant as a demand for improving information access and information clarity. Meanwhile, as Fox (2007) explains, transparency is meant to generate accountability through an information process that triggers the power of shame and guilt when organizations and governments fail their stakeholders.

Transparency and Regulation

At some point in governance history, information disclosure became the dominant regulatory strategy. Schauer (2011) explains that "requiring regulated entities to make their activities open to those who seek to exercise control over them is itself a form of regulation" (p. 1348). In this vein, we understand mandatory disclosure to be a form of regulation.

Several scholars note that transparency as a regulatory mechanism is meant to enforce accountability of governance actors (Ferry & Eckersley, 2015; Garfinkel et al., 2017; Kauffman & Weber, 2010; Lodge, 2004)

Transparency and Monitoring

There is a long history of using monitorial methods as governance mechanisms, from auditing practices (Power, 1997; Barth & Schipper, 2008) to technical conceptions of satellite imagery and blockchain (Hansen et al., 2015; Harness, Ganesh, & Stohl, under review). Monitoring essentially denotes the watching of information and is most often associated with regulations and mandatory disclosure in environmental governance (Sun et al., 2019; Irani & Oesch, 2013).

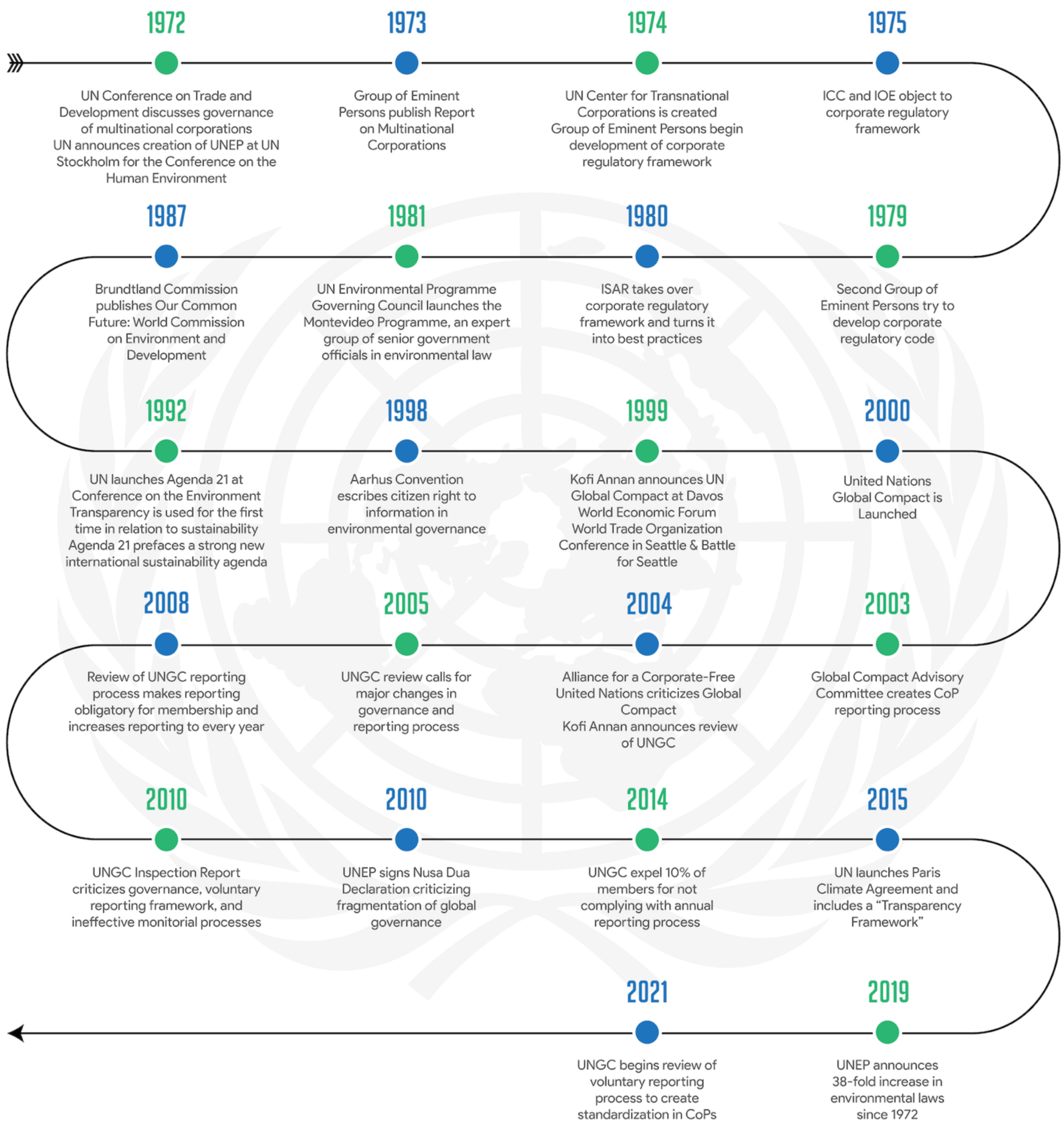
Transparency and Responsibility

Responsibility denotes an entity's ability to assume cause and the perceived obligation to contribute a solution (Bickerstaff & Walker, 2002; 2008). Within environmental governance, responsibility most often applies to an organization or government's sense of duty to social and environmental issues (Kilian & Hennings, 2014; Othman & Ameer, 2009). As a means of effectively demonstrating responsibility, organizations actively supply transparent information to stakeholders; this is also meant to establish trust between them (La Torre et al., 2020; Pellizzoni, 2005).

A Discourse of Transparency in the United Nations

The following discussion centers the development of transparency and global environmental governance within the United Nation. Below, I demonstrate how prior to the 1990s, the UN used notions of disclosure, accountability, responsibility, regulation, and monitoring to ensure that social actors worked towards global environmental goals and how as corporate governance became more entrenched within neoliberalism, the concepts of disclosure and transparency took a more prominent role in the discourse (See Figure 1 Timeline). I outline how the accountability and regulation of corporations characterized the 1970s. In the 1980s, wholesale deregulation of big business acted as a catalyst for the transition of transparency into something new, while the UN experimented with new governance mechanisms aimed at nation-states. In the 1990s, there was a noticeable focus on corporate responsibility for the first half of the decade that explores tendrils of disclosure in the second half of the decade. The 2000s see both the rise of the UN Global Compact and the entrenchment of voluntary disclosure as the dominant transparency frame. However, the Global Financial Crisis in 2008 ushered in new calls for accountability and nation-state regulation that created new hybrid forms of transparency in the 2010s onward.

Figure 1 Timeline of Transparency & Environmental Governance in the UN



The 1970s: Accountability and Regulation in the United Nations

The 1970s were an important era for the emergence of the environmental movement on an international stage. A decade earlier, a series of high-profile protests and publications in the US and Europe had drawn international attention and led the United Nations to highlight environmental causes as part of their "Second Decade of Development," an initiative that sought to spread economic development globally and prevent environmental crises. As part of this effort, the UN Secretary-General convened a panel of experts in 1971, who unveiled their report the following year (1972) when the UN met in Stockholm for the Conference on the Human Environment. Sweden had launched the Swedish Environmental Protection Agency five years earlier, in 1967, the first national organization of its kind.

Then-Secretary-General of the United Nations Kurt Waldheim opened the proceedings with comments that made environmental issues central to the UN mission:

> No crisis ever before has underlined to such an extent the interdependence of nations. The environment forces us to make the greatest leap ever into worldwide solidarity. One issue after another — development, population, the seas and oceans, outer space, even the monetary issue — reveal to us in close succession the interdependence on our planet… but none of them has had greater effects than the crisis of the environment. (Johnson, 2012, p. 8)

Shortly after, the UN announced the creation of the United Nations Environmental Programme, charged with coordinating the UN's response to environmental issues. This initiative coincided with another UN agenda to regulate corporate actors, and although separate entities, the UN Environmental Programme and what would become the United Nations Center for Transnational Corporations (UNCTC) outline the beginnings of what would eventually lead to the United Nations Global Compact. Below, I discuss how a series of conferences in the early 1970s led to the creation of the UNCTC, which then worked to develop an international regulatory framework for corporate actors prefacing an information disclosure mechanism.

A month prior to the Stockholm Convention (April 1972), the UN had met for the third annual Conference on Trade and Development in Santiago, Chile. The newly elected president, Salvador Allende, opened the Conference with a speech that included a programmatic statement condemning corporate actors: "Multinational enterprises have become a supranational force that is threatening to get completely out of control" (Hamdani & Ruffing, 2011). In part, his comments were meant as a condemnation against the US and PepsiCo, who had attempted to prevent Allende's democratic election (Palast, 1998). It was also an explicit articulation of a sentiment shared by many South American nation-states that US corporations had taken over their countries. At the same Conference, Raúl Prebisch, then-secretary-general of the United Nations Center for Trade and Development, also remarked on this animosity in his address to the Conference:

> The portent of the international corporation has arisen. A 'portent,' in the ordinary sense of the word, is a cause for both wonder and concern. The cause for wonder is not only its production technology but also its organizational and commercial expansion techniques throughout the world. It is a cause for concern since we must ask ourselves: what will our countries' position be within that multinational framework? (Prebisch, 1972, para. 3)

Indeed, Prebisch's and Allende's comments reflected sentiments expressed by many, even in the United States, where a series of high-profile corruption cases had resulted in changes to federal regulation of the US economic system, changes that had a ripple effect across the world.

A World Economic Survey was conducted after the Conference to understand the role of global capital and corporations as part of a report for the Economic and Social Council, a department of the UN Center for Trade and Development. The final sentence of the report succinctly summarized the findings: "The international community has yet to formulate a positive policy and establish effective machinery for dealing with the issues raised by the activities of these corporations" (Group of Eminent Persons, 1973). The UN later convened hearings in New York and Geneva to better understand multinational corporate activities that eventually led to "a unanimous recommendation that the Economic and Social Council establish machinery for continuing consideration of issues raised by multinational corporations" (Hamdani & Ruffing, 2011, p. 11). The UN Center for Transnational Corporations was created in 1974.

The central contrivance of the UN Center for Transnational Corporations was the creation of an international regulatory framework, a kind of code of conduct for corporations and nation-states engaging in international investment and trade. Here, the expectation was that corporations would adhere to mandatory disclosure and auditing processes that would help maintain ethical standards among corporate actors (Hamdani & Ruffing, 2015; Moran, 2009). Initial responses to the new UN organization and its mandate were promising despite their ultimate failure (Vik, 2011). Indeed, there was general support from corporations for such a framework. For example, when speaking at a 1969 symposium convened by the US State Department for multinational corporations, Thomas Murphy, the vice-chairman of the Board of General Motors, stated, "The time may now be at hand for the careful consideration of a companion agreement—a General Agreement on Investment" (United Nations, 1973, p. 83). Similarly, Irving Shapiro of DuPont stated:

> A common code of behaviour for multinational—and for that matter, national—business would be a logical and constructive step so long as it was accompanied by parallel standards for other parties to the arrangements—Government and labour. The existence of codes automatically leads to thoughts of a mechanism for overseeing their implementation. (United Nations, 1973, p. 122-123)

These positive comments from corporate executives of the day indicate that an international regulatory framework was considered worth the exploration, if not expressly needed. Perhaps more interestingly, these comments also denote an expectation that such a code may produce a kind of hierarchical flattening by holding all parties to the same standards. This, of course, mirrors our contemporary expectation that transparency suppresses political asymmetries (Lowenheim, 2008).

An international code of conduct or regulatory framework raised questions about corporate interference. The Group of Eminent Persons (GEP) who had conducted the World Economic Survey in 1972 had identified the need for succinct information disclosure mechanisms to address corporate interference that they acknowledged as having impeded much of their work (Hamdani & Ruffing, 2011). In the Report on Multinational Corporations the GEP published in 1973, the group wrote

> Home countries could use their power of surveillance over their multinational corporations and their authority over their nationals employed by them to enforce (probably through a regulatory agency) the disclosure of information and auditing of multinational corporations… In most home countries, where the activities of multinational corporations are usually kept from the public eye, a greater measure of public disclosure, as suggested above, would greatly promote the accountability of these corporations. (p. 82)

As part of the formulation of the UN Center for Transnational Corporations, the GEP formalized an expert panel that convened from 1976 to 1977 and developed a basic list of requirements for a code of conduct. They proposed that information disclosure must be relevant, reliable, understandable, timely, and material and that reporting include and address not only financial but also economic, social, and environmental impact (Group of Eminent Persons, 1973).

It is during this initial discussion of a regulatory framework that we see an emphasis on information disclosure, although in this case, it would be mandatory and regulated rather than voluntary. Moreover, the Group of Eminent Persons report defines the boundaries and expectations of information disclosure with terms that mirror contemporary understanding of transparency. In a transparency discourse, we can think of this same list of expectations as being parallel to the transparency characteristics of accuracy, accessibility, and information approval (Stohl, Stohl, & Leonardi, 2016).

The working group's approach to establishing a regulatory framework was heavily influenced by movements in environmental governance and corporate social responsibility (CSR). Most scholars trace the concept of accountability in environmental governance to the 1970s and identify Niccolucci et al. (1970) as a landmark study of environmental accounting. Environmental law also became a cornerstone in business practice during this era, where access to environmental information is considered a fundamental right (Hunter, 2014). As early as 1971, the Committee for Economic Development had reinvigorated conceptions of the "social contract" by explaining that businesses functioned by the consent of the public and had obligations to serve the needs of society (Committee for Economic Development, 1971).

Initial corporate support for an international regulatory framework ended in 1975 when the International Chamber of Commerce (ICC) and International Organization of Employers (IOE) joined together to create an oppositional bloc against a regulatory framework that they described as jeopardizing business confidentiality, competitiveness, cost-benefit balance, and materiality (Hamdani & Ruffing, 2011; Rahman, 1988). The Organization for Economic Cooperation and Development (OECD) formally criticized the framework for having "exceeded even the most advanced current reporting practices" and for being unnecessary (OECD, 1978, p. 25).

Delegations to the UN continued the work on a list of regulatory expectations with a second group of experts from 1979 to 1982, but it quickly became apparent that any regulatory framework would fail if mandatory disclosure issues were added. Instead, the experts cut expectations significantly. This culling of proposed requirements was largely the result of the adoption of consensus rules that gave every member veto power. OECD experts used this veto to their advantage and effectively cut large swaths of the regulatory framework that would give it teeth. In 1980, this second expert group was replaced with a more permanent working group, the International Standards of Accounting and Reporting (ISAR), which gave space to the broader concepts of accountability and responsibility rather than regulation.

In fact, the hope for any direct international regulation effectively died with the creation of ISAR, an organization that focused its efforts on the broader concept of responsibility instead of attempting to establish direct regulation. Although the experiment of an international regulatory framework ultimately failed, the early emphasis on information disclosure as a governance mechanism would continue throughout later decades as corporations grappled with issues of accountability and corporate responsibility. While momentum for an enforceable framework had been bright in the early and mid-1970s, the latter half of the decade saw double-digit inflation and interest rates increase, an international oil shortage, and slow economic growth, which laid the groundwork for neoliberal enthusiasts like Reagan and Thatcher to carry out a series of economic deregulations and raise the profile of big business in the 1980s.

The 1980s: Deregulation, Big Business, and Transparency in Transition

Reagan's election in 1980 saw a dramatic shift to the right in US politics and fostered the growth and eventual entrenchment of the notions of corporate responsibility and disclosure, as opposed to regulation and enforcement, as mechanisms for corporate and environmental governance. The Reagan administration supported corporations that sought to operationalize and regulate social responsibility on their own terms (Latapí Agudelo, Jóhannsdóttir, & Davídsdóttir, 2019). This was a global trend, and the UK and other Western countries also escalated economic and environmental deregulation. For example, Prime Minister Thatcher promoted free markets through tight control of the money supply, constraints on the labor movement, and privatization of many public entities in the UK. The "special relationship" between the US and the UK, propelled by such notions of neoliberalism as free trade, economic liberalization, privatization, and globalization, shifted the balance between state-run institutions and private organizations in the last two decades of the twentieth century. Below, I explore the establishment of ISAR, the Montevideo Programme, and the Brundtland Commission as examples of UN initiatives in the 1980s that expanded the purview of transparency discourses, especially for nation-state actors, but also cut across a slow-growing voluntary governance movement in the business sector.

The Reagan and Thatcher governments were instrumental not only in deregulating the business sectors of their own nations but also in opposition to international regulation. Specifically, they fostered and supported the establishment of ISAR, the principal mandates of which clearly demonstrate that the regulatory zeal that had flourished in the 1970s was dying out:

> (1) To serve as an international body for the consideration of issues of accounting and reporting falling within the scope of the work of the Commission on transnational corporations (TNCs) in order to improve the availability and comparability of information disclosed by TNCs; (2) To review developments in this field, including the work of standard-setting bodies; (3) To establish priorities taking into account the needs of home and host countries, particularly those of developing countries; (4) To take into account the work of the second expert group; and (5) To consult international bodies on matters pertaining to the development of international standards of accounting and reporting. (EOSOC Resolution, 1982, p.67; Hamdani & Ruffing, 2011, p. 135)

The language used to set out ISAR's goals makes it clear that there was a shift in focus from one of regulation to one of best practices. In all but name, ISAR became a voluntary governance actor. Furthermore, countries like the United States adopted a pro-business stance that argued against the binding nature of any kind of code or framework, while the Global South continued to insist on the legal enforceability of host and home countries

(Tesner & Kell, 2000). Indeed, there was even significant disagreement about whether the authority to implement the code should be delegated to the United Nations. In the end, no agreement could be reached, and the code vanished from the UN agenda by 1994.

While the 1980s can largely be described as an era of wholesale deregulation of business markets at the national level, the UN's work included the creation of groups like The Montevideo Environmental Programme and The Brundtland Commission and the adoption of landmark treaties like the Vienna Convention and Basil Convention. In some regards, the UN's work was transversal to the deregulation of the business sector because such groups and treaties moved away from regulating corporate actors while also trying to extend environmental governance and sustainable development for decades to come.

In 1981, the UN Environmental Programme Governing Council launched the Montevideo Programme, an expert group of senior government officials in environmental law who were asked:

> to establish a framework, methods, and programme, including global, regional, and national efforts, for the development and periodic review of environmental law and to contribute to the preparation and implementation of the environmental law component of the system-wide medium-term environment programme (United Nations Environmental Programme, 1981, p. 3).

The experts met in Montevideo at the end of October 1981and came to three overarching conclusions: (1) agreements should be developed on the subject areas of marine pollution, protection of the stratospheric ozone layer, and transportation of toxic waste; (2) strategies and objectives should be developed for international cooperation in environmental emergencies, coastal zone management, soil conservation, and transboundary air pollution and climate change; international trade of harmful chemicals, protections of rivers and inland waters, prevention and redress of pollution damage, and environmental assessment; (3) the progamme should assist with general promotion and development of environmental law (United Nations Environment Programme, 1981). Here too, we see that a substantive goal of an UN-organized program was to push for environmental laws and national frameworks without any explicit or implicit reference to transparency or its related mechanisms of governance, namely accountability, responsibility, regulations, or disclosure.

In 1982, the program was formalized as a monitorial and review body. Every ten years, the programme reviews environmental laws, with the central aims to

> (a) Support the development of adequate and effective environmental legislation and legal frameworks at all levels to address environmental issues; (b) Strengthen the effective implementation of environmental law at the national level; (c) Support enhanced capacity-building for increased effectiveness of environmental law for all stakeholders at all levels; (d) Support national Governments, upon their request, in the development and implementation of the environmental rule of law; and (e) Promote the role of environmental law in the context of effective environmental governance (United Nations Environment Programme, 2019, p. 2).

The Montevideo Programme's outline for environmental law is generally broad, and it bears noting that the corporate actors who were largely responsible for the increase in demand and subsequent depletion of natural resources were not mentioned in the Montevideo Mandate. The programme ultimately acts as a set of guidelines rather than as a set of actual regulations to improve environmental law and legislation at the nation-state level.

While the UN Environment Programme worked to implement a United Nations agenda for the environment, conversations with the International Union for the

Conservation of Nature led to the creation of an independent commission appointed in 1983 to understand the idea of "sustainable development." The first meeting of the Brundtland Commission (World Commission on Environment and Development) met in Geneva in May of 1984 to discuss the need for regulations, responsibility, and monitoring concerning the environment and sustainability. Initial meetings quickly identified a deep tension between the environmental governance needs of the Global North and Global South, as discussed by Nitin Desai, the Senior Economic Advisor, in an interview with United Nations India, where he reminisced on his experience with the Brundtland Commission, saying:

> I don't think any description of sustainable assessment will ever be complete unless the essential issue of sustainable development on a global scale is addressed. And that central issue is the impact of activities in the industrial countries on what is happening at a global level. (United Nations India, 2018)

In many regards, the Brundtland Commission and the subsequent report was a continued product of the regulatory thought process of the 1970s, but the report gained little to no regulatory traction among UN members. While the Brundtland commission never expressly calls for transparency, the report does consider the need to oversee the actions of governments and corporations. The word regulate/ regulation appears 71 times in the document. For example, in a section of the report on Global Challenges, the report describes how:

> Changes are also required in the attitudes and procedures of both public and private sector enterprises. Moreover, environmental regulation must move beyond the usual menu of safety regulations, zoning laws, and pollution control enactments; environmental objectives must be built into taxation, prior approval procedures for investment and technology choice, foreign trade incentives, and all components of development policy. (p. 15)

Interestingly, disclosure is mentioned once in relation to nation-states notifying about harmful chemicals.

Instead, the Brundtland report is particularly concerned with the potential for new technologies to solve many of the environmental crises of the future. Take, for example, its discussion of how satellites can monitor the effects of global warming:

> It would be highly desirable if the appropriate international organizations, including appropriate UN bodies and regional organizations, were to pool their resources and draw on the most sophisticated surveillance technology available - to establish a reliable early wanting system for environmental risks and conflict. Such a system would monitor indicators of risks and potential disputes, such as soil erosion, growth in regional migration, and uses of commons that are approaching the thresholds of sustainability. (p. 32)

Monitoring, as an action, was more focused on a holistic explication of global warming than on the individual surveillance of the actors largely responsible for climate change, i.e., corporations. In other words, the Brundtland Report centered on nation-states as the unit of analysis rather than corporate actors and largely ignored the tensions between the Global North and Global South, which at the time was couched in the neoliberal terms of "developed" and "developing" nations. This tension largely hinged around questions of responsibility, which occurred 97 times in the report. Indeed, historically nations have borne the costs of any unfettered industrialization, and many developing countries recognize that they have neither the financial nor the technological, nor even the time, to repair damage to their environments. The Brundtland Report is explicit that “transnational corporations have a special responsibility to smooth the path of industrialization in the nations in which they operate” (p. 21). However, the Brundtland Commission’s discussion of accountability, disclosure, and transparency is vastly outweighed by its focus on responsibility, regulation, and monitoring of national actors.

While Reaganism and Thatcherism largely took root in the 1980s, the UN's focus was primarily on the resolution of state-to-state problems through the implementation of voluntary treaties. Meanwhile, corporations—often private entities—continued to grow exponentially, a trend perhaps best represented by the famous Gordon Gekko quote "Greed is Good." A series of prolific environmental disasters in the mid-and late-1980s, however, shook the complacency of global civil society who began to cast their criticisms of corporate actors in the language of accountability and responsibility (see Union Carbide cyanide leak in Bhopal India, Chernobyl nuclear meltdown, Exxon Mobil oil spill).

In response to these corporate environmental disasters, private citizens like Joan Bavaria established non-governmental organizations (NGOs) like the Center for Environmental Responsible Economics (CERES), which today operate one of the largest monitorial and voluntary reporting frameworks in the world, the Global Reporting Initiative (GRI). This sharp increase in the number of environmental NGOs would act as a catalyst for the creation of new CSR frameworks in the 1990s.

The 1980s can be characterized as an era of transition for environmental governance. Although nation-states in the Global North largely deregulated the business sector during this period, there was also a transition in discourses that happened. The UN, for example, began to talk about environmental issues in terms of responsibility while mitigating regulatory language in regard to corporate actors. In fact, it was the language of responsibility that led to the governance mechanism of voluntary disclosure in the 1990s and beyond.

The 1990s: Globalization and Transparency as Corporate Responsibility

The first half of the 1990s was an era of globalization and continuing deregulation at the national level, and the UN's focus remained on regulating nation-state actors, not corporations. Meanwhile, the business sector underwent a societal shift as stakeholders external to the UN pushed for corporate responsibility and voluntary disclosure. Although programs like Agenda 21 in 1992 would allude to voluntary governance arrangements with and between multinational corporations, later in 1998, the Aarhus Convention would ascribe citizen information rights as integral to the environmental governance process, reinvigorating calls for environmental accountability by the public. In this section, I begin with a discussion about the rise of corporate responsibility in the 1990s, moving to examine Agenda 21 and the Aarhus Convention, and then return to issues of corporate responsibility to close out the section.

The rise of multinational corporations was perhaps the catalyst for the institutionalization of corporate social responsibility and self-regulated corporate governance. Technological and communication innovations like international calls, email, and eventually the internet in the 1980s and 1990s supported the expansion of liberal markets globally and allowed business to be conducted anywhere, at any time, by a host of new actors (Sassen, 1991). Hale (2008) explains how the increasing size and number of actors in financial markets led to the need for more transparent reporting and disclosure requirements by nation-states. Carroll (2015) describes how multinational firms, over the course of the 1990s, adopted social responsibility as a safe and effective strategy to balance the challenges of globalization and face fewer consequences from stakeholders. The UK Cadbury Report, published in 1992, was the world's first publicly enacted code of corporate conduct and its recommendations center around the concepts of "openness," "integrity," and "accountability." We can characterize the 1990s as an era of expansion in the use and salience of responsibility and disclosure as governance tools.

During the 1990s, the United Nations pushed a strong agenda for sustainability that included a series of treaties that aimed to foster the reduction of climate emissions and pollution. In 1992, the UN launched Agenda 21 at the Conference on Environment and Development (Earth Summit) in Rio de Janeiro. Agenda 21 was a UN action plan to achieve global sustainable development by 2000. It also includes the first usage of the term “transparency” by the UN in relation to the environment: "The international community should aim at finding ways and means of achieving a better functioning and enhanced transparency of commodity markets" (p. 6). Although transparency was on the agenda, both literally and figuratively, it was still primarily used as a financial term. In relation to transnational corporations, Agenda 21 called on corporate actors

> To provide relevant environmental information through transparent reporting to shareholders, creditors, employees, governmental authorities, consumers, and the public; to develop and implement methods and rules for accounting for sustaining development. (p. 74)

The agenda also called for transnational corporations with environmental expertise to provide workshops and seminars to other business entities to learn about sustainability (see

p. 72). Although never explicitly stated, it is clear that Agenda 21 encouraged voluntary disclosure by corporate actors and hoped to foster a loose network of corporations with environmental expertise. There is a clear dilution of power here from the UN's earlier work on the UN Center for Transnational Corporations. Here, a global regulatory framework has been recast as disclosure by persuasion, a tactic that exemplifies the far-reaching impact of Reaganism and Thatcherism. In many ways, these remarks are an early outline of what would eventually become the Global Compact.

The elections of Tony Blair in the UK and Bill Clinton in the US ushered in a "middle ground" or centrist approach to capitalism, often called the "Third Way." This "new capitalism" approach favored what Blair referred to as "social-ism," namely politics that recognized social interdependency and advocated for social cohesion and social welfare programs more than the equality of its citizenry (Freeden, 2004). It can be thought of as the "great egalitarian movement" that maintained a modicum of fiscal conservatism but also advocated for social welfare programs (Lewis & Surender, 2004). This different approach to capitalist markets and governments was instrumental in cementing corporate citizenship as a means for corporations to be "responsible," and transparency and disclosure were identified as the key mechanisms by which the corporate sector might re-establish the public's trust.

For example, let us consider the 1998 United Nations Economic Commission for Europe (UNECE) and their subsequent Convention on Access to Information, Public Participation in Decision-Making, and Access to Justice in Environmental Matters (hereafter, the Aarhus Convention). The Aarhus Convention was part of a larger

Environment for Europe Initiative to promote "pan European environmental cooperation" after the dissolution of the USSR (Mason, 2010, p.12). Three years prior (1995), the UN Economic Commission for Europe had published the "Guidelines of Access to Environmental Information and Public Participation in Environmental Decision-Making," a document that called for a legal framework to ensure the public's access to information on a range of environmental issues. The Aarhus Convention itself is a landmark because it was the first time that the UN explicitly acknowledged citizens' rights to environmental information. The concept of disclosure appears prominently within the treaty. For example

> Public authorities, in response to a request for environmental information, make such information available to the public, taking into account the public interest served by disclosure. (p. 6)

The Convention repeatedly links a citizen's rights to the environmental governance space by discussing public authorities' responsibilities to ensure its citizens can access and participate in information and justice. The first article of the Convention enumerates the human environmental rights claiming,

> In order to contribute to the protection of the right of every person of present and future generations to live in an environment adequate to his or her health and well-being, each Party shall guarantee the rights of access to information, public participation in decision-making, and access to justice in environmental matters in accordance with the provisions of this Convention. (p. 3)

Whereas Agenda 21 (1992) had prioritized the involvement of national governments and corporate actors, the Aarhus Convention recognized the important role that citizens played in environmental matters. It brought citizens back into the environmental governance space and formalized a mechanism (i.e., disclosure) that fostered the accountability of environmental governance actors. Moreover, the Convention centered on issues of transparency and accountability.

> Aiming thereby to further the accountability of and transparency in decision-making and to strengthen public support for decisions on the environment, recognizing the desirability of transparency in all branches of government, and inviting legislative bodies to implement the principles of this Convention in their proceedings. (p. 3)

Even though the Aarhus Convention's focus remained more on public authorities rather than private entities, then-UN-Secretariat-General Kofi Annan described it as "the most ambitious venture in environmental democracy."

It is also worth noting that the disclosure mechanisms described by the Aarhus Convention gave nation-state signatories the discretion to interpret "public authorities." Mason (2010, 2014) argues that the UN Economic Commission for Europe recognized that corporate entities were held to a voluntary standard under the notion of "corporate citizenship" as part of Agenda 21's mandate that corporate groups could govern themselves.

In the mid-and late-1990s, as a continuation of corporate responsibility discourses, the concept of "corporate citizenship" was introduced within the CSR field. This concept prefaced values of responsibility and voluntary disclosure as a means of building relationships between corporations and stakeholders (Halal, 2001; Maignan & Ferrell, 2000). A series of such corporate responsibility initiatives were formed to foster and promote this shift toward voluntary corporate disclosure. For example, CERES undertook new accountability initiatives in 1997 to create the Global Reporting Initiative (GRI), a new global standard for sustainability reporting. More organizations voluntarily disclosed annual carbon emissions among a range of other environmental impact measurements to the GRI every year.

Despite this apparent good faith engagement with environmental sustainability by corporate actors, a series of CEO dismissals in the late 1990s and the East Asian Financial Crisis in 1997 also highlighted the weaknesses of corporate governance and increased calls for reform. To review, the 1970s were the UN's first foray into regulating or even working with corporate actors, largely through the UN Center for Transnational Corporations (Hamdani & Ruffing, 2011). The 1980s was an era of deregulation by national governments in favor of economic gains, while the UN focused its efforts on fostering sustainability among nation-states. A series of environmental disasters in the late 1980s and a change in political leadership in the US and UK began a clear shift in the relationship between corporations, citizens, governments, and the environment (Nadesan, 2011). By the 1990s, the UN was working to persuade business actors to partake in CSR, and it developed an international environmental treaty in the late 1990s that formalized citizen's information rights in a move that cemented the need for disclosure in environmental governance (Mason, 2013). These three decades were foundational for the development of voluntary disclosure arrangements and, eventually, the UN Global Compact.

The 2000s: The UNGC and Transparency as Global Voluntary Disclosure

The Global Compact was first proposed in January 1999 by then-UN Secretary-General Kofi Annan at the World Economic Forum in Davos. In his speech before the forum, the Secretary-General proposed, "the business leaders gathered in Davos, and we, the United Nations, initiate a global compact of shared values and principles, which will give a human face to the global market." He further explained that rapid globalization was characterized by marked imbalance and inequity between countries and that universal human rights were not embedded within the market; nonetheless, he argued that businesses should embrace the Universal Declaration of Human Rights in the spirit of enlightened self-interest and act upon nine principles in the area of human rights, environmental preservation, and labor practices. It is important to note that anti-corruption would later be added to this list and round it out to ten principles.

Although the speech was relatively successful, when delegates met for the World Trade Organization's Ministerial Conference in November of 1999 in Seattle, Washington, for the anticipated launch of a new multilateral trade negotiation referred to as "The Millennium Round," conflict ensued. Delegates admitted that prior to the Conference, there had been a failure to agree on an agenda and many developing countries refused to send their representative to attend the event. This disagreement at negotiating tables was juxtaposed against a crowd of more than 40,000 protestors on the city streets of Seattle, now referred to as the Battle for Seattle (Deluca & Peeples, 2002).

The ongoing 1999 Seattle protests against the World Trade Organization conference caused growing concerns among UN officials and threw into stark relief the problems of globalization and inequity. Annan saw this dissent as an opportunity:

> When people lack faith in the market, protectionism, populism, nationalism, ethnic chauvinism, fanaticism, and terrorism [arise]. Our challenge today, is to devise a global compact, compensate the victims of market failures… and replicate on a global scale the social policies that restored political stability during the long post-war period of expansion. (Annan, 1999, para. 3)

Other UN officials feared a similar backlash and quietly called for abandoning the Global Compact (Rasche, 2010). However, later that year, four UN agencies began to pool resources.

The UN Global Compact was officially launched on June 26, 2000, with leaders from 44 global companies, two labor organizations, 12 civil societies, and six business associations in attendance at the UN Assembly Hall. By some accounts, the meeting caused quite a stir when business leaders sat in chairs typically occupied by nation-state representatives (Salinger, 2015). After the first meeting, Georg Kell was named the executive director of the UN Global Compact and tasked with building a nascent organization without any real staff or resources.

From its conception, the UNGC was a voluntary governance initiative. It has never monitored participants for compliance, instead offering principles and guidance. The UNGC has no infrastructure to surveil or enforce, and these functions would require vast local contextual knowledge and resources. The first meeting of the Global Compact Advisory Council (GCAC) was held in January 2002, with 20 members from business, civil society, and labor attending, who set out to answer questions about its internal governance and create a strategy for the creation of robust standards of participation that would improve the effectiveness of the compact and safeguard its integrity (Rasche & Kell, 2010).

Compact leaders drew extensively on established voluntary disclosure mechanisms. The Global Reporting Initiative had an especially strong reputation for its management of corporations, in part because it seemed to be able to carefully balance the public's need for accountability and the corporation's need for responsibility by using a voluntary disclosure mechanism (Gifford, 2010; Hohnen, 2010; Palazzo & Scherer, 2010). Moreover, the values associated with voluntary disclosure, such as openness and democracy, were consistent with the hopes and goals of the UN Global Compact (Hamid & Johner, 2010). Because the UNGC had no ability to mandate or regulate the environmental actions of companies, voluntary disclosure was seen as a way to guide companies to more sustainable practices over time (Gifford, 2010; Carvalho, 2010). The Global Compact did this by creating the communication on progress (CoP), a voluntary annual report where member organizations disclose the state of economic, environmental, and social sustainability in their organization.

The Global Compact Advisory Council (2003) first decided to allow companies "to use their annual financial report or other prominent public corporate reports to describe the actions they were taking in support of the Global Compact and all of its nine principles" (p. 112). These CoPs serve five goals, namely (1) improve the credibility of the GC; (2) drive performance of the GC principles; (3) foster learning among member organizations; (4) enhance opportunities for social vetting of participating companies; and (5) safeguard the integrity of the GC (Hamid & Johner, 2010). These goals are grounded in three basic assumptions about the effects of the implementation of the CoP: first, CoPs create public accountability; second, transparency fosters a race to the top; third, reporting is a proxy for implementation (Wynhoven & Stausberg, 2010). Today, these assumptions are also largely responsible for the main criticism launched at the UNGC, namely the promise-performance gap and how this failure to meet set goals undermines trust in both the UNGC and corporations (Desai, 2019; Sethi & Schepers, 2014).

Initial discussions about CoPs were focused on questions like should "business be required to report on selected or all principles, how much guidance on reporting is necessary to avoid inconsistency, and how to address the special needs for SMEs [small-medium enterprises" (Hamid & Johner, 2010, p. 267). The standards and expectations for CoPs were never defined. Instead, the reporting styles, practices, content, and depth of reports were incredibly varied, so much so that any true comparison between reports was impossible. This, of course, speaks to a prominent issue with disclosure and reporting practices, namely that there is no set standardization, and corporations invariably have the ability to strategically choose what information to disclose (Christensen & Cheney, 2015; Oliver, 2004). It is possible then that what is being represented as transparency is so fragmented as to be refractory, with no hope of resembling an accurate depiction of the organization.

The UNGC continued to face an uphill battle. In 2004, a group of activists called the Alliance for a Corporate-Free United Nations (ACFUN) held a public symposium to discuss the issues of the Global Compact, relationships between the UN and corporate entities, and, most importantly, protest that there was no regulatory or monitorial function within the UNGC to oversee or audit the sustainability management of corporate actors. In response, Kofi Annan called for a review of the Global Compact at the 2004 Global Compact Leader's Summit; it was, in part, a public acknowledgment of a series of stories that had run about its failures.

The review ran from 2004 to 2005, and the review committee recommended some substantial changes to the Compact that was originally meant to be "light, non-bureaucratic and to foster greater involvement and ownership by participants and other stakeholders" (Global Compact, 2003, para 1). The review led to five major changes to both the governance structure and framework for the compact and the voluntary disclosure mechanism (Wynhoven & Stausberg, 2010). First, the compact worked to create better commitment and ownership of the initiative by giving voice to its participants. Second, the UNGC was tasked with creating a high-level expert group that could be relied on for advice and guidance. Both goals were met through the creation of such internal entities as the Global Compact Leaders' Summit, a triennial gathering of top executives, and the Global Compact Board, a successor to the GCAC made of non-UN officials from the business sector responsible for the implementation of such responsibility measures as CoPs. Third, they established formal bodies for decision-making and policy guidance. This included the creation of local networks and a central Global Compact Office that was meant to support the management of the UNGC and share best practices among local networks and member organizations. Fourth, the Compact was tasked with finding ways to improve the quality of member engagement. Fifth, the Compact was charged with making a good faith effort to protect the credibility of the UN and its good faith members against blue/greenwashing and other reputation crises of bad actors associated with the Compact.

Each of these goals was accomplished through a new set of "integrity measures" that included social vetting and screening of new participants, a now-required annual CoP, and the development of a dialogue facilitation mechanism that could be triggered should an issue “rise to the level of systematic or egregious abuse of the global compact’s principles.”

The enthusiasm for the UN Global Compact as a model was clear; by 2008, there were over 300 global voluntary regulatory codes governing major economic sectors, including energy, forestry, textiles, chemicals, minerals, coffee, cocoa, etc., and voluntary disclosure was a foundational mechanism in these frameworks for environmental governance (Vogel, 2008). However, a 2008 review of the UNGC’s disclosure mechanism also found that there remained an absence of defined standards and such difference in approaches and methods among reports that the quality of reporting was generally low.

The review called for the UNGC to work with GCB and KPMG, two consulting firms, as international partners to evolve the disclosure process. Five specific sets of recommendations were made that focus on bringing clarity to the self-reported data that the UNGC receives: clearer minimum standards, clearer and simpler guidance on how to implement and report on the ten principles, a need to identify leading corporate behaviors and leaders in implementation and reporting, a need to create a system for companies to compare progress and performance, and a need to involve local networks in educating stakeholders (Hamid & Johner, 2010).

Based on the recommendations, the United Nations made a series of changes to the disclosure process. First, new members were given one year, instead of two years, from the date of joining to submit a CoP. Second, during the first five years of membership, the annual CoP must address at least two of the Global Compact's four issue areas, and they must address all four areas after year five. Third, an annual CoP submission requires additional information for searchability on the UNGC website. Fifth, inactive participant status was eliminated, and organizations were allowed to hold a non-communicating status for one year before they were delisted and removed from UNGC. The changes to the CoP process had an almost immediate reaction; dozens of corporations and SMEs left the Compact rather than comply with basic guidelines and reporting expectations that would meet the public's informational needs.

The development of the UN Global Compact marked a turning point for the UN's environmental governance efforts. During this decade, there was an emphasis on building an international business network that centered on sustainability as a key issue. Moreover, we see the UN extending its focus to issues of corporate responsibility and disclosure that dominated much of the business sector in the 1990s. What is particularly notable, however, is that there was a marked increase in the number of corporations publishing annual reports after the founding of the UNGC, even among non-members (Elg & Hultman, 2011; Rasche, Waddock, & McIntosh, 2013; Schembera, 2018; Vogel, 2010). For a time, this new status quo seemed to work, but another series of corporate scandals in the latter half of the 2000s would again usher in calls for regulation.

The 2010s+: Regulation and Mandatory Disclosure in Global Governance

The 2000s saw a dramatic stock market decline precipitated by the dot.com bubble burst, US public companies were rocked by the Enron and WorldCom scandals, and the global financial recession sparked by the failure of major U.S. banks in 2008 challenged the ability of corporations to govern themselves (Cheffins, 2013). This institutional failure was publicly protested on New York City streets as Occupy, a worldwide movement focused on the global poverty gap between the 1% and everyone else. A major component of this and subsequent movements of political activism has been the creation of loose networks to fight "big business" on the issue of climate change.

In this section of the chapter, I discuss four issues that resituated the UN's focus on environmental governance and voluntary disclosure practices. First, I examine the 2010 UNGC review that called for the reevaluation of the UNGC framework. Second, I explore the Nusa Dua Declaration that prominently featured calls from the Global South to revolutionize environmental governance. Third, I discuss the Paris Climate Agreement that centers on accountability and transparency as central to the environmental governance of nation-states. Finally, I conclude the section by discussing the increase in nation-state regulations for environmental governance and the potential implications for disclosure mechanisms.

A UN Joint Inspection Unit report in 2010 found that the UNGC still lacked regulatory governmental and institutional frameworks and effective monitorial processes, questioned its internal governance and funding structure, and recommended regular independent performance evaluations. But perhaps what is more interesting is how the report framed the efforts of the UNGC:

> Our office defines the Global Compact as a policy platform and a practical framework for businesses committed to sustainability and responsible business practices; a leadership initiative seeking to align business operations and strategies worldwide with ten universally accepted principles; and a voluntary initiative that relies on public accountability, transparency, and disclosure to complement regulation and provide a space for innovation. (Fall & Zahran, 2010, p. 5)

The explicit mention of four mechanisms (accountability, transparency, disclosure, and regulation) in one sentence signals a marked shift in the environmental governance space. Here, disclosure is put into concert with regulation, not proposed in lieu of it. Furthermore, the report also called for a reconsideration of the annual CoPs and integrity measures as the evaluative mechanism of the UNGC:

> Mere commitment to the principles upon joining the initiative is not a certificate of future "good behaviour" on the part of participants. The voluntary nature of the commitment and the "learning" premise on which the initiative is based do not provide adequate safeguards for behaviour. Although the introduction of the "Integrity Measures" has brought more credibility to the initiative, the "Communication on Progress" as the reporting and self-evaluation mechanism does not provide adequate and effective monitoring and verification of actual implementation of the principles by participants. Without more transparent handling of complaints, the initiative lacks the "teeth" needed and demanded by many. (Fall & Zahran, 2010, p. iv)

The quote is demonstrative of two issues surrounding transparency in the 2010s. First, there was still no mechanism or infrastructure to monitor the quality of the reporting process of corporate actors. Second, there was growing concern about corporate greenwashing and the failure of the UNGC to safeguard the legitimacy of the UN. In fact, inspectors called for the UN General Assembly to provide more guidance on how to prevent a situation whereby a company or other non-state actor would be able to divert attention from development goals or damage the reputation of the UN.

Indeed, the UNGC failed to avail itself of the only enforcement mechanism it had available – expulsion from the group – until the latter half of 2014, when 372 (10%) member organizations were barred for non-compliance with the annual CoP reporting requirements. This was more than three years after Reuters ran an international story about a controversial Brazilian ranching company, Yaguarete Porá, among the UNGC members: "UN Failed to contact Indigenous People" (Naciones Unidas fall a Los indigeneas aislados). Leaders of the Ayoreo Tribe in Paraguay had contacted the Global Compact, saying they were "concerned and frustrated." Yaguarete Porá was later charged and fined by the Paragauy government for illegally clearing the Ayoreo's forests and concealing evidence of Ayoreo living there.

That same year in February of 2010, during a special session of the UN Environmental Programme, Ministers of the Environment and Heads of Delegations signed the Nusa Dua Declaration, a short, succinct memo that "highlighted the need to improve the overall management of the global environment, accepting that 'governance architecture' has in many ways become too complex and fragmented" (Johnson, 2012, p. 214). The document was particularly noteworthy for its description of international environmental governance as unclear and obtuse, in other words, as not transparent:

> We note the fact that the current international environmental governance architecture has many institutions and instruments and has become complex and fragmented. It is, therefore, sometimes not as effective and efficient as it should be. We commit to further efforts to make it more effective. (Nusa Dua Declaration, 2010, para 1)

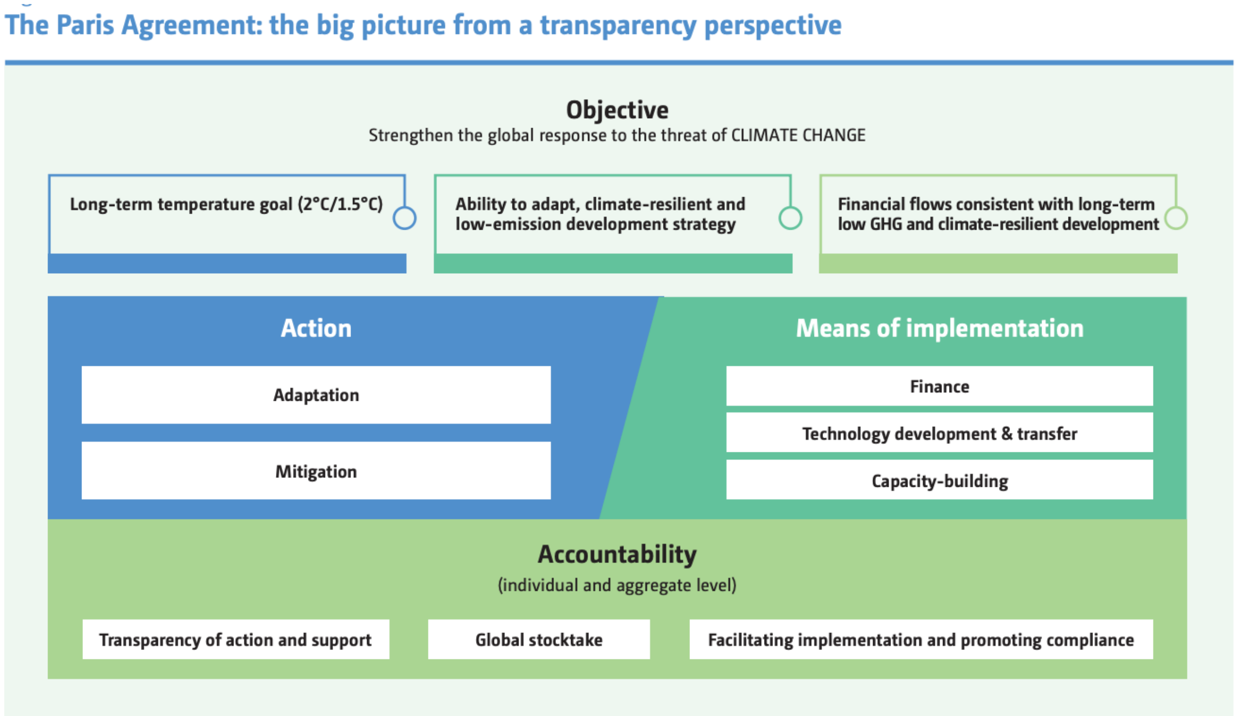
This declaration was a landmark document for the UN as the first time that a group of general assembly members publicly and explicitly addressed the criticisms of environmental governance structure as both toothless and byzantine.

One bright spot for the UN came in 2015 with the signing of the Paris Climate Agreement. While its predecessors, the Kyoto Protocol and the failed Copenhagen Convention, had tried to set international goals and standards to deter climate change, the new agreement covered climate mitigation, adaptation, and finances. The agreement was negotiated and signed by 196 parties at the United Nations Climate Change Conference in Paris. The agreement itself tries to limit the rise in global temperature to below 2°C (3.6°F) above pre-industrial levels and strives to reach net-zero by the middle of the 21st century. Importantly, The Paris Climate Agreement also explicitly includes a Transparency Framework that obliges the signing parties to allow technical experts to assess their progress and determine ways to strengthen their commitment to the UN’s sustainability goals. Article 13 of the Paris Agreement calls for an "enhanced transparency framework for action and support" and establishes monitoring, reporting, and verification requirements in the accompanying Enhanced Transparency Framework Reference Manual:

> Transparency under the Paris Agreement refers to the reporting of information by a Party in its BTR [bi-annual transparency report] (including information on the GHG inventory, the accounting approach(es) selected and the indicators used for tracking progress and support provided and received), and the review of that information through a technical expert review and FMCP [facilitative, multilateral consideration on progress], all of which enhance the integrity of implementation of the agreement. Transparency is also central to the communication of NDCs [nationally determined contributions], wherein Parties are to include in their communication information necessary to facilitate clarity, transparency and understanding of their actions. The provision of clear and understandable data and information in the BTR and the NDC helps the ETF [enhanced transparency framework] to ensure transparency. (United Nations, 2015, p. 5)

All nations, regardless of their development status, are required to report on their mitigation efforts every two years and are subject to expert and peer review. The centrality of transparency within the Paris Agreement is clear in a graphic model published in the reference manual itself (see Figure 2 below).

Figure 2 Perspective of Transparency in the Paris Agreement



This image demonstrates not only how the mechanisms of transparency are interconnected and difficult to separate but also how accountability, transparency, and compliance (a tangential term to regulation) were foundational to the environmental goals of the Paris Climate Agreement and the UN more broadly by 2015.

The use of the language of transparency and disclosure within UN documents coincides with a larger narrative about transparency in finance since the Global Financial Crisis. There has been a steady regulatory movement in Europe since the 1990s, and in recent years, the European Union has favored a mandatory reporting model. Scandinavian nations like Sweden have added additional reporting mandates. In the US, the Obama administration implemented a number of new financial regulatory codes. Goad and Hattem

(2013) reported that the Code of Regulation increased from 71,224 pages in 1975 to 174,544 pages in 2012.

There has also been a commensurate increase in national environmental and social regulations. A 2019 United Nations Environmental Programme report found a "38-fold increase in environmental laws put in place since 1972." The continued globalization of capital markets has spurred reform in disclosure regulations (Lamfalussy, 2000; Commission on the Regulation of US Capital Markets in the 21st century, 2007). For example, a number of nation-states adopted the International Financial Reporting Standards in an attempt to standardize accounting and reporting rules following the 2008 recession. Beyer et al. (2010) found an increase worldwide in the use of disclosure and reporting as the mandatory regulatory practice, often using voluntary governance arrangements as their baseline.

CONCLUSION

In this chapter, I have tried to explore the discourse of transparency within environmental governance. To do this, I centered my analysis on 12 catalytic events, including United Nations programs, agendas, and treaties. Here, I have examined the language of these events to include the concepts of disclosure, responsibility, accountability, regulation, and monitoring. I note that the 1970s can be described in terms of accountability and regulation of corporate actors in the United Nations. The 1980s is a period of transition for transparency discourse with the deregulation of the business sector and a push for nation-state regulation by the UN. In the 1990s, the language of corporate responsibility dominated the business sector, and there was a noticeable push by the United Nations to establish disclosure mechanisms for both corporate actors and nation-states. In the 2000s, the United Nations Global Compact was established, and the creation of communications on progress situates information disclosure and reporting as the dominant environmental governance mechanism. Finally, following the Global Financial Crisis in 2008, we see a reimbuing of accountability and regulation among nation-state actors targeting corporate environmental behaviors.

Throughout this chapter, we have seen a shift in discourse concerning the nature of information disclosure. When there is a focus on corporate responsibility, disclosure is considered voluntary. However, when discourses of accountability are created, we see an emphasis on regulations and monitorial mechanisms. This tension between mandatory and voluntary disclosure belies a larger issue within what we now call transparency, that is that the practice of transparency is as likely to create clarity as it is opacity. With the assumption being that mandatory disclosure forces clarity while voluntary disclosure allows for opacity. However, the increase in regulations comes as voluntary disclosure has been cemented as the dominant transparency practice. There is reason to assess how transparency may be changing or evolving within the United Nations Global Compact and environmental governance more broadly.

In the next chapter, I review the pertinent literature on global environmental governance, transparency, and disclosure. I investigate three emphases of transparency, including financial, informational, and relational. I then address my first research question, which seeks to understand how relationships among global environmental governance actors shape the perceptions and practices of transparency. I then reviewed the pertinent literature on environmental reporting and assessed how issues of digital ubiquity may have altered our understanding of reporting practices. Finally, I ask my second research question, which seeks to understand how environmental reporting has shifted in global environmental governance.

Chapter 3: Literature Review

In this chapter, I review the literature on visibility, environmental governance, and transparency. I explore three emphases of transparency, including financial, informational, and relational. I then advance my first research question. Next, I discuss the relevant literature on environmental reporting and explore how reporting has changed due to digital technologies. I continue by discussing the expansion of the digital landscape and what this may mean for global environmental governance. I then advance my second research question.

An Era of Visibility

Discussions of visibility commonly begin with Brighenti's (2007, 2010) claim that visibility has become a fundamental analytical category across the social sciences. However, to interrogate how transparency has changed in global environmental governance, we must start by characterizing the current era. Today, we understand climate change to be one of the most critical global issues, portrayed as a wicked problem. In fact, the visibility of environmental crises has been magnified, monitored, distorted, and refracted by global organizations looking to draw attention (Ganesh, Stohl, & James, 2022). These interdependent processes typify an era of visibility that identifies how technologies and communication efforts help organizations "attempt to see, know and govern future affairs" (Flyverbom & Garsten, 2021, p.19) in a global world order.

Contemporary understanding of visibility is rooted in the entanglement of neoliberalism, globalization, and technologies that have simultaneously expanded and shrunk the world into something as small as a mobile device. Zuboff's (2019) description of instrumentarian power, for example, explains that global capitalist economic systems now benefit organizations with the power to surface and use that which is visible. Although neoliberalism operates as a driving force of globalization and the technological revolution, it is these three issues that enmesh to create an era of visibility.

Visibility, as Brighenti (2007) espouses, is "at the intersection of aesthetics (relations of perception) and politics (relations of power)" (p. 324). Moreover, visibility is a relational and strategic process enacted through "seeing and being seen" (p. 325). In this sense, visibility is ascribed different social and symbolic meanings, depending on how actors manage visibility (Orlikowski & Scott, 2008). More recently, the work of Treem, Leonardi, and van den Hooff (2020) explains that visibility is when actors make "their communication more or less available" to others who can then "view, access or become exposed to communication" as they "interact with a particular sociomaterial context" (p. 46). For example, impression management, as a type of visibility, utilizes technology to materially manipulate performance to impact the relational visibility between an individual and an organization (Pinch, 2010).

Scholars have explored visibility from micro to macro conceptions. Bregman and Haythornwaite (2001) explain that visibility "refers to the means, methods, and opportunities for presentation; in our usage, it primarily addresses the speakers' concerns with the presentation of self" (p. 5). Here visibility is micro, if not singular. However, work from Treem, Leonardi, and van de Hooff (2020) remarks that visibility happens along three dimensions: through an actor's activity, through the activity of others, and the sociomaterial interaction between actors and the environment or context. This view of visibility is largely behavioral or interactional, but other scholars have noted that visibility is multilevel, multifaceted, refractive even (Christensen & Cheney, 2015; Drucker & Gumpert, 2007; Harness, Ganesh, & Stohl, under review). For example, Flyverbom (2019) describes visibility as a type of prism refracting light and casting shadows.

Those who study visibility recognize a series of inherent tensions that play upon the nature of visibility to reveal and conceal information. Scott (2013) describes visibility as "how identifiable or recognizable an organization's identity is . . . ranging from highly recognizable to highly anonymous" to outsiders (p. 84). However, several scholars have noted the paradoxical nature of visibility, going beyond a behavioral frame. The neoliberal moorings, which situate the expansion of globalization and preface societal openness, in fact, generate and push this paradoxical nature, such that visibility deals within issues of rationalism, control, and information oversaturation. For example, Tsoukas' (1997) early work identifies what he referred to as tyrannies of light, beliefs that lead to rational management of social problems in the information society. David Lyon (1994) refers to visibility's Janus-like nature of care and control. Strathern (2000) later applies tyranny directly to transparency, arguing that increased information visibility is problematic.

Today, we understand both the material and digital world have made wicked problems, like climate change, hyper-visible (Ganesh, Stohl, & James, 2022). The assumption that social issues must be managed on a global scale (Tsoukas, 1997) has given way to global governance arrangements that seek to solve these issues through global collaborative efforts (Albu, 2019; Flyverbom et al., 2015; Mease, 2020; Sudkamp &

Dempsey, 2021). However, global inter-organizational arrangements are complicated, and, with the increase in visibility, it is now important to interrogate how transparency, as a product of this visibility, is practiced and perceived within global environmental governance.

Therefore, in this chapter, I initially provide a brief overview of corporate governance literature and discuss transparency in environmental governance. I specifically discuss three emphases of transparency as financial, informational, and relational. I then expound on disclosure as the dominant form of transparency in global environmental governance. Then, I question how relationships impact the perceptions and enactments of transparency. Another focal point of discussion relates to environmental reporting as the dominant disclosure practice, and I explore further complications of this issue by discussing how digital ubiquity impacts this communication practice. I finally question how reporting may have changed in global environmental governance arrangements.

GLOBAL ENVIRONMENTAL GOVERNANCE

Wicked problems have long been the prerogative of international organizations, such as the United Nation or its predecessor the League of Nations. These regimes fall within the scope of global governance, which the Commission on Global Governance (1995) describes as

> the sum of the many ways individuals and institutions, public and private, manage their common affairs. It is a continuing process through which conflicting or diverse interests may be accommodated and cooperative action may be taken. It includes formal institutions and regimes empowered to enforce compliance, as

> well as informational arrangements that people and institutions either have agreed to or perceived to be in their interest. (p. 2-3)

While these governance regimes have long focused on issues such as mitigating wars and instilling universal human rights, they have also taken up issues of the environment. Speth & Haas (2007) explain that global environmental governance is the “intersection of global governance with environmental affairs” (p. 2). Global environmental governance includes but is not limited to governance of the global commons. Bridge and Perreault (2009) further explain that “in contrast to the alternative concept of environmental management – which can imply a unitary ‘manager’ - environmental governance highlights the articulation of a range of actors” (p. 485).

Paterson, Humphreys, and Pettiford (2003) explain there are two key variations in global environmental governance scholarship, the first centers on the creation and transformation of a global environmental organization, like the UNGC. The second variation centers issues of global and neoliberalism that centralize power, and activist organizations that work to resist and fight against these issues. Lemos and Agrawal (2006) explain that within the environmental governance a number of alternative governance forms that hybridize the relationships between the state, corporations, and civil society actors. They purport that these new forms of environmental governance are more democratic, but also note that these organizations are also embedded within neoliberal systems. In part, this reflects the work of Stohl, Stohl, and Townsley (2007) who explain that the most recent generation of corporate social responsibility centers the relationship between the public and private sphere and acknowledges that problems are networked.

Several scholars note that environmental governance is meant to create openness and trust between corporations and stakeholders, but neoliberal logics dominate the market and are deeply entrenched with the norms of environmental governance institutions (Nadesan, 2011; Gupta, 2008, 2010). Without necessary accountability mechanisms, corporations have been able to manipulate information to their advantage, such that they have explicitly created and built whole organizational identities about their sustainability and environmental business practices (Lashitew, 2022; Mattera & Ruiz-Morales, 2020). Environmental governance acts as a legitimizing tool for corporations to match stakeholder expectations and enhance corporate social responsibility practices (Feldner & Berg, 2014; Golob & Podnar, 2011). However, there is reason to suspect that much of this is rhetorical, used as defense for free markets entrenched in the language of corporate citizenship (Tregidga, Milne, & Kearins, 2014). Tregidga et al. (2014) write:

> An obvious danger is that while organisations are able to convey an adaptable and 'changed' identity to meet the demands of a changed social and political context, and thereby maintain legitimacy and avoid more stringent regulatory reform, the nature of that 'change' is not sufficient to provide for social and environmental betterment in the absence of such regulatory reform. (p. 491)

In neoliberalism the power of the nation state is mitigated or lessened giving power to corporations and privatized organizations (Mehrpouya & Djelic, 2014). Corporations have the power to act more freely, and environmental and social transparency is the purview of corporations rather than governments (Nadesan, 2008). While environmental reporting is the corporation's responsibility, inevitably corporations do something wrong. These reports then highlight the damning misdeeds and malpractices of corporations; thus, demonstrating the need for governance of corporate actors (Milne, Tregidga, & Walton, 2009).

There has consistently been an imbalance in governments' ability to regulate corporate actors. Palazzo and Scherer (2008) refer to this as the "regulation vacuum effect," the notion that while it is possible to regulate corporate actors within the boundaries of sovereign nation-states, it becomes much more difficult to maintain the political authority outside of those sovereign boundaries. In practice, this means nation-states have difficulty regulating the management and business practices of corporate actors. Corporate actors often have competing interests. Corporations hold power in government and have the ability to promote or prevent legislation; corporations also lobby for the (de)regulation of corporate and social issues (Barley, 2007). Barley explains, corporations undermine the democratic process in three key ways:

> promoting legislation that benefits corporations at the expense of individual citizens, the capturing of regulatory agencies by those whom the agencies were designed to regulate, and the privatization of functions that have historically been the mandate of local, state, and federal governments. (p. 201)

Comparatively, governments implement public policy to legitimize and normalize change in corporate responsibility (Motion & Leitch, 2009).

Thus, voluntary governance regimes are “étra la norme.” That is, they are the norm, in part, because corporate actors are able to set the standards and expectations of environmental governance. When governments, try to implement policy, they effectively try to shift expectations of CSR (Motion & Leitch, 2009). CSR then is viewed as aspirational, a kind of “collective horizon” that sets parameters for future corporate behavior (Christensen & Christensen, 2018; Christensen, Morsen, & Thyssen, 2013; 2015).

Kuhn and Deetz (2008) explain that managerialism prevails within the governance of corporate actors, making it impossible to decouple sustainability management from reputation management. Such "corporate hypocrisy" highlights corporate promises and corporate practices (Wagner, Lutz, & Weitz, 2009). Instead, when organizations publicize “good deeds,” it is often viewed as self-serving and insincere (Morsing & Schultz, 2006; Morsing, Schultz, & Nielsen, 2008). Bakan (2012) deems corporations pathological institutions that center on self-interests over societal good. So, while corporations can do good, one must remember they are ultimately self-serving. Newell (2005) perfectly summarizes this issue by saying, "CSR can work, for *some* people, in *some* places, on *some* issues, *some* of the time” (Newell, 2005, p. 556). Thus, consumers and society must remain “simultaneously skeptical and embracing” in their perceptions and understanding of CSR efforts (Devinney, 2009, p. 54).

But in order to interrogate global environmental governance further, we must first understand the systems and norms of environmental governance regimes like the UNGC are built on. These regimes center nation-state actors, corporations, and civil society organizations as a place of dialogue that sustains a democratic process and perpetuates openness (Daily, Dalton, & Cannella, 2003; Michelon & Parbonetti, 2012; Spitzeck & Hansen, 2010). Golob and Podnar (2011) for example, explain that dialogic governance leads to “perceptions of legitimacy and trust, provided that the process of dialogue is transparent, and the initiator responds constructively to their expressed expectation” (p.

231). Voluntary disclosure and information-sharing are often viewed as part and parcel of a dialogic process. In fact, voluntary disclosure has become the dominant governance mechanism with these environmental governance regimes. In the next section, I center issues of transparency and disclosure environmental governance. I provide an overview of transparency in environmental governance and then discuss three emphases of transparency before expounding on disclosure as the dominant form of transparency practices in environmental governance.

TRANSPARENCY IN GLOBAL ENVIRONMENTAL GOVERNANCE

As I discussed in Chapter 2, the increasing number of actors in global governance developed the need for new transparency and information-sharing practices (Johannson & Stohl, 2012; Stoltzfus, Stohl, & Seibold, 2011). Today, we assume transparency is the necessary condition to create accountability and compliance among actors in global governance (Christensen & Langer, 2009), in part because states have deregulated financial markets. Reportedly, transparency creates information abundance and an inherent sense of fairness, overcoming information asymmetries. Florini (2007), for example, defines transparency as "the degree to which information is available to outsiders that enables them to have informed voice in decisions and/or to assess the decisions made by insiders" (p. 5). In this conception, transparency is viewed as a tool for justice (Garsten & Montoya, 2008). It is also readily linked to accountability, often through political, public, or managerial renderings (Andrew, 2000; Sinclair, 1995), and it is considered normative in both governmental and societal structures (Felzmann et al., 2019; Gillies, 2010; Heimstädt & Dobusch, 2018; Hollertz et al., 2018).

Transparency is often equated with governance quality and stakeholder accountability for a range of global actors, including corporations, government institutions, and financial markets (Vishwanath & Kaufmann, 2001). For example, activist groups and NGOs often request information on behalf of stakeholders, generally the “public” (Crawford & Williams, 2010), so they can both promote sustainability and enhance accountability (Crawford & Williams, 2011).

Scholars broadly categorize transparency in one of two forms: obligatory or voluntary. Nadesan (2011) explains that "obligatory transparency requirements strive to enforce corporate accountability and implicitly subordinate market autonomy to the power of a regulatory agency" (p. 254). Certainly, mandatory regimes do exist, but the overwhelming majority of global governance arrangements are voluntary (Vogel, 2008). This, in part, comes out of the technological and communication innovations in the 1980s and 1990s that helped push the expansion of liberal markets globally and allowed business to be done anywhere at any time (Hunter, 2014; Sassen, 1991). Moreover, new measures for corporate transparency promoted the "availability of firm-specific information to those outside publicly traded firms" (Bushman, Piotroski, & Smith, 2004, p. 207). In this regard, firms developed voluntary disclosure networks that oversaw and maintained global business norms.

However, some scholars have noted concerns about transparency in governance of corporations more broadly. Fox's (2007) account of the transparency-accountability relationship explains there are dichotomies within transparency, such as clarity and opacity. Janning, Khlaif, and Ingley (2020) demonstrate transparency is an illusion of corporation, while Birchall (2011) explains that transparency is a neoliberal tenet that acts against the societal nature of secrecy. As a result, transparency is used as an instrument to evade, conceal, and hide. Others note that "doctrines" of secrecy and confidentiality are promulgated by corporate and government interests rather than openness and fairness (Hood, 2006; Garsten & de Montoya, 2008). There is reason to question how transparency may shift among actors in global governance arrangements.

THREE EMPHASES OF TRANSPARENCY

Transparency has long been an important governance mechanism. To begin, I observe that early perspectives on transparency, still popular in discourse, have historically foregrounded financial and informational views. In this section, I discuss three emphases of transparency including financial, informational, and relational. The emphasis on financial means that transparency itself is understood in terms of economic gains and mandatory disclosure. Meanwhile, the emphasis on information means that transparency is understood in terms of information sharing, and there is an assumed linear relationship between the sender and the receiver of information. However, I consider a third emphasis on relationships that understands transparency as a perception and practice conceived through a relationship between actors, and which denotes issues of power, agency, and control.

Transparency as Financial

Initial conceptions of transparency are irrevocably entangled with fiscal sentiments (Nadesan, 2011). As far back as the seventeenth century, European countries developed financial infrastructure and government apparatuses that detailed organizational entities and their markets, making them visible through data collection. As laissez-faire logics rose in the eighteenth century, nation-states ceded the financial apparatus to mercantile control, although governments maintained oversight (Nadesan, 2008). Early work from Brandeis (1913), criticizing financial corruption, saw transparency as a type of sunlight, acting as a disinfectant to rid the world of shadows. For example, the Federal Reserve System, erected in 1913, was meant to regulate and stabilize the economy, but enduring laissez-faire attitudes eventually led to the stock market crash of 1929 (Duménil & Lévy, 2001). Transparency was again compared to sunlight, with the creation of a series of sunshine laws in the US in the 1970s that regulated transparency in government and the business sector (Ben-Aaron et al., 2017; Fahn & Zanarone, 2022). However, as Etzioni (2010) notes, transparency is by far not the best disinfectant. Rather, as Milne et al. (2009) explain, "Organizations in modern capitalism are designed to follow the financial and, to the extent that they do not, they will be penalized by the market" (p. 5).

This interweaving of information and finance has only grown since global expansion of multinational corporations in the 1990s (Nadesan, 2011). The emphasis on financial transparency is heightened in the areas of accounting and governance of corporations as a means of providing fiscal information and undercutting potential risk. Bushman and Smith (2003) consider that corporate transparency is part of a complex informational and fiscal system that helps (1) identify new investments, (2) direct resources toward “good” investments, and (3) minimize information asymmetries among investors. This perspective effectively links corporate information to fiscal standing under governmental oversight. Bushman, Piotroski, and Smith (2004) define transparency as “the availability to form specific information to those outside publicly traded firms” (p. 207). Transparency is therefore considered an "output from a multifaceted system whose components collectively produce, gather, validate, and disseminate information" (Piotroski & Smith, 2004, p. 207).

The emphasis on financials in transparency is thus assumed to help regulate markets. Kaufman and Weber (2010) explain that transparency in financial regulation is understood through three dimensions institutional, substantive, and accountability. In the first-dimension transparency establishes trust through information disclosure. In the second, it aligns values and goals of policy by creating open information. In the third, it creates accountability through mandatory disclosure that builds confidence in financial systems. Barth and Schipper (2008) concur that transparency can help “reveal an entity’s underlying economics” (p. 173) and explain that increased reporting reduces risk in the financial system.

In a similar vein, transparency has been highlighted as integral to accounting and fiscal structures because it increases trust. Heald (2003) explores fiscal transparency as a mechanism for improving economic governance and improving fiscal stability. However, he does note that there are issues with a “lack of candour” in reporting (p. 723), which develop from what Shapiro (1987) refers to as second-order trust relationships. Powers

(1997) explains this as a kind of trust paradox that occurs where “resources are entrusted, but trust is lacking and must be restored" (p. 135).

Oliver (2004), for example links an organization’s transparency practices to performance in the financial market, but he also explains that transparency is value driven, such that transparency practices in this conceptualization move from passive information-sharing to active disclosure practices, meant to carefully select what the audience sees. Thus, the more a corporation shares, the better their performance. In fact, transparency has been linked to various outcomes including company performance (Berggren & Bernshteyn, 2007), and perceived integrity (Rawlins, 2008) both of which impact a corporation’s bottom line.

Transparency as Informational

More contemporary explanations understand transparency in governance to be not just fiscal but informational (Hansen et al., 2015). There is an assumption that transparency creates information abundance and an inherent sense of fairness, overcoming information asymmetries. Florini (2007), for example, defines transparency as "the degree to which information is available to outsiders that enables them to have informed voice in decisions and/or to assess the decisions made by insiders" (p. 5). In this conception, transparency is viewed as a tool for justice (Garsten & Montoya, 2008). It is also readily linked to accountability, often through political, public, or managerial renderings (Sinclair, 1995), and it is considered normative in both governmental and societal structures (Felzmann et al., 2019; Gillies, 2010).

Transparency is predominantly understood in terms of information sharing and disclosure (Bushman, Chen, Engel, & Smith, 2004; Eijffinger & Geraats, 2006). Berglund (2014), for example, measures "transparency as [the] frequency of information disclosure" (p. 360). Similarly, Bushman et al. (2004) define transparency as a "flow of information available to those outside the firm" (p. 207). When transparency is viewed as informational, it is often couched in an information transmission perspective. A successful transmission occurs when information processing needs are met for both the sender and receiver (Rasmussen, 1991). Early work from Bushman and Smith (2004) assesses the transparency of an organization through the information transmitted to stakeholders. This framing of transparency relies on questions of information distribution, audience, and information relevance (Albu & Flyverbom, 2019; Williams, 2005).

Transparency as an information transmission model dates to Axley's (1984) work on organizational communication as a conduit metaphor, or, perhaps, even earlier with the "hypodermic needle" model of communication popularized from the 1930s to 1950s. Albu and Flyverbom (2019) explain the model further:

> This model implicitly understands transparency as a matter of linear transmission of information in which a sender crafts a message or a collection of data and transmits it via a given channel to a receiver, possibly with some feedback or response. (p. 273)

In this form, there are three key assumptions about transparency: (1) information is available, (2) information is approved for release, and (3) information is accessible (Stohl, Stohl, & Leonardi, 2016).

This model, of course, also mirrors early communication models often rooted in engineering principles, like that of Shannon (1948), who worked to evaluate the effectiveness and efficiency of communication technologies. The simplicity of the model became foundational for defining communication in the social sciences, particularly around mass communication (Gleick, 2011; Hardt, 1992; McQuail & Windahl, 1993). The field of public administration also used a similar model to theorize about bureaucratic decision-making (Dorsey, 1957). As Peters (1999) explains, the proper transmission of information was seen as a stop-gap against Russian aggression post-cold war and as a means of spreading peace and democracy. Therefore, its entrenchment in communication, public administration, and international policy perpetuates the assumption that transparency works as an information transmission model.

This model prefaces the ability to observe and understand information between the sender and the receiver. Connelly, Certo, Ireland, and Reutzel (2011) focus on information clarity and the absence of information distortion as the goal of transparency. Accessibility is often qualified by understandability, interpretability, and coherence (McGaughey, 2002). Within international voluntary governance arrangements, "transparency is associated with visibility, predictability, and understandability" (Gray & Kang, 2014, p. 459). Transparency is "understood as information dissemination that causes no changes in what it makes visible" (Albu & Flyverbom, 2019, p. 274). The point of transparency as transmission is about mirroring organizational realities (Blackburn, 2007).

Scholars explain that the realities of a transmission model of transparency are complicated by issues of power and control. Fenster (2015) explains an information transmission model:

> assumes that transmission will banish public ignorance, magically transform public discourse, and allow the true public to appear and triumph. It assumes too the essential existence and materiality of a state and of government information – two quite complex phenomena that are not so easy to identify and control. (p. 152)

Fenster asserts that transmission oversimplifies the transparency process and engineers' transparency in such a way that decouples it from the complexities and the context in which it is embedded. Instead, I consolidate these criticisms into a new stance on transparency, by emphasizing the relational aspects of transparency. Later in this dissertation, I explore how relational perspective helps us to understand how transparency operates with regards to governance, power, and control.

Transparency as Relational

When considering transparency, scholars often describe it relationally through the agent-principal model (Prat, 2006). In the past, within the agent-principal model, the agents act on behalf of the principal through delegation of power. The agent does not act in their own interests but rather in the interest of the principal. In this model, transparency is the principal's instrument to maintain a balance between the two actors (Prat, 2006). The agent-principal model is based on the assumption of rational choice but has been critiqued for this oversimplification of human interaction and affect (Hansen et al., 2015). Issues arise when agents place their interests ahead of the principal, especially when interests are contradictory between these two actors (Bowles et al., 2013; Prat, 2006). Self-interest of corporations causes issues when deference to leadership and management is enforced and incentivized. Within such an organizational structure and culture, the problem amplifies when stakeholders disengage themselves from the process due to a lack of visible information and financial gains.

Hansen, Christensen, and Flyverbom (2015) explain, "in the terminology of this model, transparency is a central instrument in the hands of the principal who can use it to make sure that the agent – acting on behalf of the principal via delegation of power – does not promote its own interests instead of those of the principal" (p. 123). Transparency is also a reputation mechanism for enforcing disclosure policies in self-regulating systems (Dubbkink, Graaafland, & Liedekerke, 2008; Gupta, 2008, 2010; Hood & Heald, 2006). While this model assumes transparency is an instrument of power, most often as a means of balance, equity, or even justice (Flyverbom & Murray, 2008; Garsten & Montoya, 2008), it also acts as an anchoring point to explore transparency as a relational practice. Hood and Heald (2006) explain that "transparency as physical construction carries symbolic power quite apart from its metaphorical use in discourse about the ways in which government, business, and public affairs should be conducted" (p. 25). Of course, the notion of transparency as presented goes beyond a governmental perspective. Instead, it encapsulates transparency as embedded within the relationship between actors and subsequently practiced as different lenses or forms of transparency. This alters the perception of information that is either disseminated or withheld.

A few scholars have considered the negotiation process of transparency among actors. For example, Meijer (2013) builds a heuristic model of decision-making based on the interactions between governments and stakeholders. Heimstadt and Dobusch (2018) consider the political discourse that develops within the negotiation process of organizational transparency as actors make demands about informational needs. Hollertz et al. (2018) again explores the negotiation process of transparency as a part of organizational governance.

Assuming disclosure and transparency are a negotiation process, Kuhn, Ashcraft, and Cooren's (2017) work on relationality is especially important to understand how relationships within the UN Global Compact may affect the negotiation of transparency and its perception and practice based on the relationship between actors. Kuhn, Ashcraft, and Cooren (2018) embrace the most recent sociomaterial turn that posits both the discourse and the material as agentic, meaning the sociomaterial creates a complex interweave between humans and non-human agents that influence one another. Anything that can "make a difference" may be counted as an actor. Communication is therefore perceived as relational because it is a practice, process, and site of agency. Human and non-human actors' relationships are made visible through connections and links established between actors. Additionally, agency and action are hybrid, distributed, and interpretive. Therefore, transparency is co-constructed between actors, created through an assemblage of both performative and relational action.

Harness, Ganesh, and Stohl (under review) theorize that a wide range of entities called visibility agents now frame transparency demands within the context of the relationship between the visibility agent and organization. A combination of globalization and digital ubiquity has effectively altered who can make transparency demands of an organization. While historically, these demands act as a form of informational brokerage (Webb, 2012), the digital landscape has given room for visibility agents to play a pivotal role in the negotiation and practice of transparency. Instead, these relationships between visibility agents and organizations determine the transparency demand placed on the organization. Still, it is not enough to assume that only visibility agents shape the perception of transparency. Rather, if we return to Bridge and Perreault's (2009) explanation that environmental governance considers a range of private and public actors in a decision-making process centering the environment, we see there is needs to consider how the actors themselves may perceive and practice transparency. However, to do so we first need to understand the networked structure of environmental governance arrangements and the implications for disclosure as the dominant practice of transparency in global environmental governance

GLOBAL ENVIRONMENTAL GOVERNANCE AND VOLUNTARY DISCLOSURE

Today we understand environmental governance to be a wicked problem that has inspired several formal governance arrangements. Scholars explain that multi-stakeholder issue networks form "from cross-sector interorganizational relationships where network members voluntarily address pressing political and/or social issues" (Sun et al. 2021, p. 4). Actors within this network range from public and private actors, including governments, activists, businesses, NGOs, etc. (Le Ber & Branzei, 2010; Moog et al., 2015; O'Rourke, 2006; Shumate, Fulk & Monge, 2005). This type of network can be conceptualized as a set of "actors from civil society, business, and government institutions that come together in order to find a common approach to an issue that affects them all" (Roloff, 2008, p. 238). Research suggests that organizations often use issue networks as an approach to respond to wicked problems (Doerfel & Taylor, 2017; Saffer, 2019). These networks essentially form communities of practice working around issue niches, such as environmental governance (Monge et al., 2008).

For environmental governance specifically, the “Information Age” has complicated environmental practices and given rise to new modes and models of environmental governance (Gardner et al., 2019). Digital communication has brought increased scrutiny to the transparency process (Bai & Sarkis, 2020). Yet, despite interest in transparency initiatives, there has been little critical scholarship in assessing how transparency initiatives influence environmental government and regulatory arrangements (Grimard, Lake, Mardas, Godar, & Gardner, 2017; Newton, Agrawal, & Wollenberg, 2013).

However, we can start by understanding that voluntary disclosure is viewed as a means to self-regulate and maintain transparency, accountability, and responsibility globally (Gupta, 2008, 2010; Hollertz et al., 2018; O’Niell, 2002; Sinclair, 1995). These arrangements are considered favorable because they are viewed as cooperative rather than confrontational (Crawford & Williams, 2009). These arrangements mark a shift from financial transparency rooted in a market-based model generally viewed as obligatory to institutional transparency rooted in a relationship-based model where stakeholder expectations act as a catalyst for voluntary information disclosure (Millar et al., 2005).

There are several lines of evidence that supports an organization's decision to voluntarily disclose information. First, they are often viewed favorably by stakeholders

(McManus et al., 2007; Rawlins, 2008; 2009). For example, Grifin and Sun (2013) found corporations that are committed to climate change actively volunteer information and, as a result, often prosper because they are seen to be doing so. Second, shareholder activism directed at one organization can cause spillover to the rest of an industry or financial sector (Reid & Toffel, 2009). Third, Hess (2007) explains that information-based reporting is a step toward democratic global governance, and organizations demonstrate their commitment to accountability by voluntarily adhering to environmental and social reporting (Livesey, 1999). Finally, several scholars emphasize that organizations portray themselves as environmentally progressive and appeal to stakeholders by voluntarily disclosing and taking part in voluntary governance arrangements (Eccles et al., 2001; Neu, Warsame, & Pedwell, 1998; Williams, 2008).

There also appear to be advantages in relying on voluntary disclosure within governance arrangements. Scholars explain that disclosure as the normative form of transparency in transnational or global governance often adheres to a Habermasian perspective of communicative action that prizes debate and where citizenship is determined by engagement with the public process (Fung et al., 2007; Mol, 2010; Naurin, 2007). Power and hierarchical structures are flattened within the public sphere when actors engage in debate. Hansen et al. (2015) refer to this as the 'procedural turn' in transparency. This procedural turn favors network governance, sometimes called governance without government (Abbott & Snidal, 2009; Borzel & Risse, 2010), in part because it is considered a more flexible form of governance over something like regulatory capitalism (Braithwaite, 2008; Gupta & Mason, 2014).

Although disclosure is generally considered an ethical good for both society and organizations, there are a growing number of scholars who critique disclosure practices. Such criticism stems from a disclosure process that fails to uphold corporate accountability and high ethical standards, a kind of promise-performance gap (Berliner & Prakash, 2015; Rasche & Waddock, 2014; Utting & Zammit, 2009; Williams, 2014). Christensen and Cheney (2015) explain that disclosure in this view, although often analogous to democracy, is often mythologized as good governance that does very little to regulate a system (Christensen & Cornelissen, 2015; Dubbkink, Graaafland, & Liedekerke, 2008; Gupta, 2008, 2010; Hood & Heald, 2006). Bowen and Prescott (2015) note that disclosure presumes respect for stakeholders and allows for collaborative dialogue, but this model has been critiqued. Fenster (2015) surmises that this perspective assumes that organizations are forthcoming when that is often not the case. Moreover, Rawlins (2009) finds that organizations must be actively motivated to voluntarily share information as a means of trust-building. As a norm, it may also create tension between the public's increasing demands for openness and the organization's desire for information control (Heimstädt & Dobusch, 2018).

Regardless, the growth of these private voluntary networks can be understood as a stance against the perceived "command and control" regulations of the states. "Self-regulation has come of age; it represents an increasingly viable alternative to the market and the state" (Porter & Ronit, 2006, p. 41). Many of the certifications, labels, information disclosures, and reporting practices used by self-regulated governance have been taken up as regulatory instruments by nation-states (Andrew, 2000). By 2008, there were over 300 global voluntary regulatory codes governing major economic sectors, including energy, forestry, textiles, chemicals, minerals, coffee, cocoa, etc. In fact, voluntary disclosure was considered a foundational norm for these governance arrangements (Vogel, 2008).

Nadesan (2011) suggests voluntary disclosure arrangements are equally as effective as government-mandated systems. Yet, voluntary disclosure arrangements lack the authority to officially demand information concerning social and environmental issues. Firstly, there is seldom a verification mechanism in self-reported data. Second, there is no regulatory power to enforce rules or punish offender, even among the membership. Thus, voluntary disclosure organizations act as legitimizers that deflect corporate criticism by immunizing society against damaging stories of bad corporate behavior (Heimstadt, 2017).

Although nation-states have long governed the fiscal market, environmental and social issues have been left up to the devices of corporations. As a means of balancing the challenges of globalization and the scrutiny of stakeholders, corporations have come together in voluntary governmental networks to address such wicked problems. Within these governance arrangements transparency, practiced as voluntary disclosure, is viewed as a governance mechanism that upholds corporate responsibility and instills trust with stakeholders. However, a series of environmental disasters caused by the misdeeds of corporate actors has reinvigorated calls for corporate accountability. Nation states have answered these calls by enforcing a series of new mandatory disclosure regulations that address environmental and social issues. It is unclear how this has impacted voluntary governance arrangements

Moreover, we continue to emphasize information within transparency, most often understanding this in terms of a dyadic information transmission model. However, in doing so, we oversimplify the complexities and context of transparency. Instead, turning to a relational understanding of transparency allows us to interrogate the interplay of relationships between actors that then addresses the issues of power, agency, and control that are irrevocably linked to transparency. I, therefore, ask:

> *RQ1: In an era of visibility, how do the relationships between global governance actors shape the perceptions and practices of transparency in global environmental governance arrangements?*

ENVIRONMENTAL REPORTING

The era of visibility has heightened the attention paid to environmental and social issues. Although there is a long history of corporate information disclosure, sometimes referred to as reporting, on environmental and social issues, this new amplification gives reason to interrogate how environmental reporting practices may have changed. Moreover, if we understand that transparency is a relational practice, then we must address how this impacts environmental reporting. To do this, I first explore the emergence of environmental reporting within corporate social responsibility and environmental governance. I then address some of the criticisms and challenges within environmental reporting practices.

Environmental Reporting & Corporate Social Responsibility

Today, reporting is the dominant practice of transparency. As discussed in Chapter 1, Eisenberg (1984) explained communicative acts of disclosure often took the form of reporting and strategically managed the specificity or ambiguity of information. But its place in the digital landscape is becoming more complex. Digital technologies have made information more diffuse, available, and accessible (Treem & Leonardi, 2012; Treem, 2015). Organizations are now embedded in complex networks that increase visibility (Cooper & Shumate, 2012; Doerfel & Taylor, 2004; Yang, 2020). This shift has reinvigorated a need to understand how transparency and disclosure practices are enacted in global governance.

The first examples of environmental reporting emerged as part of organizations' annual CSR reports in the 1970s. However, the practice would not become widespread until the late 1990s and early 2000s, when reporting would trend toward a more macro-level approach toward sustainability (Chui, 2010; Owen & O'Dwyer, 2008;). Terms like sustainability reporting are often used to describe a range of reporting practice such as accounting frameworks, self-disclosure practices in CSR, and integrated reporting frameworks that focus on the value of sustainability (Eccles & Krzus, 2010; Grewatsch & Kleindienst, 2017; Peloza, 2009).

Historically, reporting is one way in which organizations routinely and systematically respond to stakeholders in publicly available reports where they discuss progress on social and environmental issues (Fuchs & Kalfagianni, 2009). This practice of sustainability reporting gradually became institutionalized with the emergence of the

UNGC among multinational corporations (Elg & Hultman, 2011; Mamic, 2005; Rahbek Pedersen & Andersen, 2006). Many scholars have stipulated that the UNGC was responsible for standardizing annual reports as part of an organization's response to being more environmentally and socially responsible (Elg & Hultman, 2011; Rasche, Waddock, & McIntosh, 2013; Schembera, 2018; Vogel, 2010).

Although, environmental reporting is centered on communicating with stakeholder, it also aligns other intra-organizational goal. For example, environmental reporting enables companies to measure the impact of their activities on the environment and society (Gray, Kouhy, & Laver, 1995; Larrinaga-González et al., 2001). Reports can be used to benchmark other corporations (Lee & Kohler, 2010). Additionally, because different groups of a corporation will often write different elements of a report, this allows internal groups to highlight their contribution to an organization's sustainability practices (Cormier & Gordon, 2001). Regardless, of the additional benefits, the focus on environmental reporting remains on stakeholder communication.

In 1994, Elkington's paper on triple bottom line (TBL) reporting posited that organizations should report on financial, social, and environmental progress in the company. This would lend credence to the CSR approaches to reporting that favored a stakeholder-centric approach (Aguinis & Glavis, 2012; Wood, 2010). Although, scholars like Freeman and Reed (1983) advocated for an expansion beyond a shareholder orientation prior to the TBL literature.

Scholars note that annual reports are a targeted approach toward stakeholders, often providing positive effects for the corporation. Feldner and Berg (2014) explain CSR reports manage stakeholder expectations and legitimize corporate behaviors. Although stakeholders are often critical of corporations, CSR reports help temper criticism (Coombs & Holladay, 2011). Golob and Bartlett (2007) explain that "communication of an organization's social impact is important and disclosing true and relevant information about corporate behavior can have benefits for stakeholders, organizations and society" (p. 2). As a means of disclosure, corporations routinely publish CSR and environmental reports to meet stakeholder expectations (Cone, 2010). However, there is concern reports are used to manipulate stakeholders rather than provide transparency (Arena, Bozzolan, & Michelon, 2015).

In fact, organizations have been criticized for greenwashing practices. Vos (2009) explains that it is the actions of the corporation, rather than the words in a report, that show the true character of corporate actors. Ramus and Montiel (2005) found that while commitments to sustainability do not vary greatly between corporations, their actual policies do. Galpin et al. (2015) note that a strong sustainability culture is needed to undergird a functional sustainability strategy that then leads to strong intra-organizational governance. However, dialogue has been cited as one way for organizations to avoid the greenwash trap (Vollero et al., 2016; Yeomans, 2013)

As I previously discussed in the section on global environmental governance, scholars often use dialogic language to frame the communication between stakeholders and corporate actors because it is said to lead to legitimacy, trust, and democracy (Daily, Dalton, & Cannella 2003; Michelon & Parbonetti, 2012; Spitzeck & Hansen, 2010). Hess (2007) notes a dialogic approach to voluntary reporting is a best practice for engaging stakeholders in the decision-making process, and reporting is a necessary balance between a corporation's communication goals and the value it affords stakeholders. Moreover, Williams (2009) found direct stakeholder engagement significantly determines how corporate actors choose to disclose information, and when stakeholders are involved in the process, CSR reports are more likely to be directed to a stakeholder audience. Reporting is thus demonstrative of a democratic approach to environmental governance (Hess, 2007). Livesey (1999) then recognizes reports as an accountability mechanism for stakeholders. However, Clark Williams (2008) also notes corporations try to align themselves with environmental progress to appease and appeal to stakeholders, but reporting is also a public, impression-management strategy achieved through voluntary disclosure and environmental reports (Nue, Warsame, & Pedwell, 1998).

Criticisms & Challenges in Environmental Reporting

Although we understand environmental reporting to be an important transparency practice in environmental governance, there are a number of concerns about how environmental reporting is implemented by corporations. Below, I address three challenges and criticisms of environmental reporting. First, I explore the definition of sustainability. Second, I look at promotion. Third, I address the promise performance gap.

Aras and Crowther (2007a) note that nearly 70% of FSTE100 corporations mention sustainability. However, it is unclear exactly how the corporations define sustainability. Aras and Crowther (2007b) explain that sustainability is more akin to the sustaining of corporations rather than sustainability as defined in the Brundtland report or UN. This has complicated implications for environmental reporting practices that favor transparency and disclosure. Livesey and Kearins (2002) explain:

> Transparency thus carries with it the potential to reconstitute ‘reality’ related to sustainable development in one-sided, arbitrary, and manipulative ways. That is, in exercising the mechanics of knowledge production – for example, decisions as to how to categorize and assign value to data – sustainability reporting can be used as a way of imposing form on nature and society. It serves firms’ attempts to construct themselves and business more generally as "making progress" toward sustainable development. (p. 250)

Some scholars have noted a promotional aspect to environmental reporting. Dowling and Pfeffer (1975) note that corporations identify themselves with certain values and institutions to seek social legitimacy within CSR reporting. These reports allow corporations to claim "self-laudatory statements" to shape “public perception” of their business practices (Crawford & Williams, 2011, p. 342; Hooghiemstra, 2000; Patten, 1992). Swift (2001) similarly explains corporate reports are merely corporations reporting their own trustworthiness. In fact, Deegan, Rankin, and Vought (2000) note annual reports reduce the perception of an unfavorable image for corporations. Gray, Kouhy, and Laver (1995) explain reports are instruments where corporations craft and construct themselves in a favorable light to help their bottom line.

Scholars have also addressed issues with a promise-performance gap in environmental reporting (Sethi & Schepers, 2014). Christensen, Morsing, and Thyssen (2013) explain that discourses around sustainability are often "aspirational talk" and that the meaning of sustainability often changes based on interpretation. This is echoed in the work of Livesey and Keerins (2002), which demonstrates the self-serving nature of non-standardized reports. In fact, Hess and Dunfee (2007) explain that without a standardized format, annual reports have a limited practical and applicable use for stakeholders. Because of the emphasis on intention and policy, rather than scientifically measurable targets and results, companies are able to omit or hide misdeeds (Delbard, 2008; Kolk, 2003). Additionally, with multinational corporations, it is often the case that they do not know the full extent of their supply chains.

Nonetheless, voluntary reporting can also clarify ambiguity. Weaver et al. (1999) note voluntary reporting practices are a "better safe than sorry" approach to reporting that regulatory reporting often overlooks or does not contextualize. These reports "maintain a legitimate and recognizable place in material and symbolic markets" (Cheney and Christensen, 2000, p. 232). In recent years, environmental reporting has had an increasing presence in corporate communication (Sobhani et al., 2012.), in part due to policy changes that are forcing companies to strengthen their sustainability communication (Truant et al., 2017). Reilly and Hynan (2014) find that "green firms" are more likely to use social media to talk about sustainability initiatives than "not green firms." Manetti and Bellucci (2016) explain that interaction on social media discussing sustainability reporting is generally low, but the focus of interaction is on "gathering divergent socio-political views in an agonistic perspective" (p. 985). So, how have digital technologies changed our understanding of sustainability reporting?

REPORTING & THE COMPLEXITIES OF THE DIGITAL LANDSCAPE

Reporting has long been the dominant practice of transparency, but its place in the digital landscape is becoming more complex. As Flyverbom (2019) explains, institutional transparency is a movement of organizations, corporate actors, and activists at every level of society, working toward the "triumph of transparency" (Braithwaite & Drahos, 2000). Amid a network of actors and technological advances, the accessibility and availability of information have the potential to create new forms of trust and legitimacy.

Technological advancements have made information more diffuse, available, and accessible (Treem, 2015; Treem & Leonardi, 2012;). Shifts in digital technologies and the rise of the attention economy have complicated reporting and its transparency further. Technology availability increases incentives for individuals to contribute to government regimes' reporting and transparency efforts (Mitchell, 1998). Technologies can also empower individuals through increased visibility, particularly in the attention economy (Ellerbrok, 2010). Seele (2016) explains that big data and digital technologies could help advance sustainability initiatives by surveilling annual reports. Assumptions about how disclosure works in global governance are still based on dyadic arrangements between an organization and its stakeholders (Eisenberg, 1984). However, organizations are now embedded within rhizomatic, complex, and dynamic interorganizational arrangements that, by nature, are more visible (Cooper & Shumate, 2012; Doerfel & Taylor, 2004; Shumate & Monge, 2010; Yang, 2020). Thus, we can assume there is a change in the way reporting is conducted.

Scholars note digital technologies that have contributed to more openness have also seemingly created a more closed society (Flyverbom, Leonardi, Stohl, & Stohl, 2016; Florini, 2007; Leonardi, 2014; Leonardi & Treem, 2020; Power, 1997; Treem & Leonardi, 2012; Treem, 2015). Miller and Skinner (2015) explain that changes in technology, media, and markets are affecting disclosure landscapes, sometimes making them "darker." For example, financial firms are directly influenced by government disclosure mandates (Piotroski, Wong, & Zhang, 2015), and organizations connected with the government have more opaque information environments (Chaney, Faccio, & Parsley, 2011). Harvey, Reeves, and Ruppert's (2012) work on transparency devices illustrate how governments are augmenting regulation to account for organizational moral failings, but the devices also generate collateral influences and impacts. Moreover, Zuboff (2019) explains that instrumentarian power that is part and parcel of transparency technologies is a consequence of surveillance capitalism, such that corporate actors now have the ability to control information flows and thus (re)direct information to or away from stakeholders

Treem and Leonardi (2015) explain the increased calls for societal openness are primarily due to the availability and accessibility of information caused by emergent technologies and digital platforms. However, visibility technologies have created systems of control that pervade society, harkening to Strathern's (2000) concerns about information visibility. Heimstadt (2017) explains that the control of information flows by organizations to the public is a kind of openwashing, where the organizations appear open without necessarily being open. Scholars often invoke the *iron cage* as a metaphor for information visibility that prizes bureaucratic rationalization and teleological efficiency (Dobin et al., 2015; Yeung, et al., 2011). However, society's reliance on the datafication of information has undoubtedly led to increased inequities, with organizations learning to predict and control societal behaviors (Zuboff, 2019). Scholars have also grappled with the issue of control inherent to visibility. Munro (2000) explains control societies perpetually reshape network practices as behaviors and processes are modulated through reflexive practice. As Rose (1999) articulates, "Control is not centralized but dispersed; it flows through a network of open circuits that are rhizomatic and not hierarchical" (p. 234).

Concerns about transparency and reporting are rooted in issues of digital ubiquity and neoliberalism. Andrejevic's (2007) work on digital enclosures helps explain how tensions within transparency, particularly between disclosure and surveillance, can co-exist. These enclosures essentially "restrict access to the means of interaction to those who "freely" submit to the detailed forms of monitoring that take place within them" (Andrejevic, 2007, p. 295). Drucker and Gumpert (2007) further refer to transparency as an illusion built on the cult of information, where technical and political filters obscure the information. Kumar's (2021) work explains that universalist perceptions of the web as democratic spaces obfuscate power asymmetries in digital infrastructure. There are powerful parallels between Kumar's work on the world wide web and the UNGC's persistence in voluntary disclosure regimes. One only needs to look at Zuboff's (2019) work on surveillance capitalism to understand how corporate actors can embrace digital technologies to benefit themselves.

New developments in technologies, abundance and accessibility of information, and shifts in regulations have complicated disclosure and reporting practices, but competing views make it difficult to ascertain how global environmental governance arrangements have reacted to these developments. If transparency is so unclear, complicated, contradictory, and not easily procured, then people must understand the views of the actors trying to shape and manage transparency. Doing so will help gain purchase of these complexities and understand the challenges and opportunities in reporting practices.

To summarize, the studies of environmental reporting have assumed organizations, especially corporations, communicate sustainability through annual CSR or sustainability reports. Historically, society's understanding of reporting is one in which organizations routinely and systematically respond to stakeholders in publicly available reports. Assumptions about reporting are still based on conventions that reporting is an exclusively environmental governance process, but organizations now communicate with stakeholders continuously through multiple forms in an era of heightened visibility. Therefore, researchers need to ask:

RQ2: In an era of visibility, how do corporate actors report on sustainability in global environmental governance arrangements?

CONCLUSION

In this chapter, I presented the relevant literature and research inquiries that guide this dissertation. Specifically, I provided an overview of global environmental governance that denotes how neoliberal logics have embedded within governance practices and processes. Secondly, I discussed three emphases of transparency (financial, informational, and relational) to lay the ground work in developing a relational perspective of transparency, consolidating and developing existing work in the process. I then turned to a discussion about disclosure in global environmental governance regimes, noting several criticisms about this perspective. I discussed how environmental reporting has become the dominant disclosure practice, exploring how digital technologies have transformed assumptions about annual reporting practices. I then asked two research questions

RQ1: In an era of visibility, how do the relationships between global governance actors shape the perception and enactment of transparency in global environmental governance arrangements?

RQ2: In an era of visibility, how do corporate actors report on sustainability in global environmental governance arrangements?

In the next chapter, I move to my dissertation method and methodology. I begin by discussing my research perspective and then discuss the data collection methods and analysis process for each of my research questions. I conclude with a reflexive discussion about the role of the UNGC and corporate actors in unprecedented times.

Chapter 4: Research Design & Methodology

Intrinsic to this study is the notion that transparency is tied closely to issues of power and control (Abbott & Snidal, 2009; Borzel & Risse, 2010; Christensen & Cheney; Hansen et al., 2015, Hollertz et al., 2018). In the previous chapter, I prefaced a relational emphasis of transparency that situates such issues as the impetus for action and inquiry. Moreover, the sociomaterial turn rooted in such a perspective allows scholars to look at a wider array of issues related to changes in transparency and environmental governance. My approach to this dissertation is thus rooted in a critical institutional perspective that centers on issues of power, agency, and control as a means to interrogate assumptions of governance. It is critical to explicate what a view of critical institutionalism entails because it roots social dynamics as the central focus of interrogation that then shape and alter governance structures and practices such as transparency.

From a critical perspective, I also favor a qualitative approach to my methods because it allows for the kind of rich data required to answer my research questions (Lincoln & Denzin, 2003). This kind of inquiry is necessary for complex issues that cannot be separated from context (Creswell, 2007). Moreover, a critical institutional perspective favors methodical qualitative research that can account for historical shifts and contemporary changes. By this, I mean that a critical institutionalist perspective emphasizes understanding the historical context as the root of contemporary governance (Pilon, 2021; Van der Heijden, 2011). Thus, we are able to understand how governance structures are shaped, altered, and transformed into new governance arrangements (Cleaver & De Koning, 2015).

In the following sections, I first explore a critical institutional perspective as a foundation for inquiry in my dissertation. Then I explore the method, data collection, and analysis of interviews with UNGC directors. I then articulate the method, data collection, and analysis of my extended case study of environmental reporting at IKEA. Finally, I conclude by reflecting on the role of governance and corporations in unprecedented times.

METHODOLOGY

The dissertation is framed by a critical institutional perspective (Hall, Cleaver, Franks, & Maganga, 2014), in part because there is a long history of using a critical institutional view to examine management and institutions of environmental governance (Agrawal, 2005; Batterbury, 2001; Berkes et al., 1989; Chowns, 2015; Cleaver, 2002, 2012; De Koning, 2011; 2014; Jones, 2015; Newbold et al., 2015; Peters et al., 2012; Sandstrom, 2008).

Critical institutionalists upend institutional assumptions that favor rational choice. Instead, they understand institutions to be dynamic arrangements that are at once formal and traditional as well as informal and modern (Van der Heijden, 2011). Institutions are erected and shaped by everyday life and human (inter)action rather than rational choice (Cleaver & De Koning, 2015; Mosse, 1997; Roth, 2009). Moreover, strict rules and regulations are "fuzzy," flexible, dynamic boundaries that interweave with complex social identities, geographic restraints, and power asymmetries to shape and govern resource management within a collective (Cleaver & De Koning, 2015; De Koning, 2014; Page, 2005; Sandström, 2008). What is more, institutions are leftover, borrowed, or adapted from previous assemblages (Douglas & Wind, 1987; De Koning, 2011; Freeman, 2007). At times they are superfluous. Institutions are dynamic and relational, developed through cooperative arrangements often motivated by economic, moral, social, or emotional gains rather than rational logic (Cleaver & De Koning, 2015).

Critical institutionalists understand that the shape of the organization, structure, solution, etc. are manipulated by relationships and power dynamics between actors (May & Nolke, 2013). Moreover, rather than government regulation being an external factor that impacts the socio-economics of corporate strategy and governance, it is considered a dimension of institutional change. Marketization and corporate control are dimensions of institutional change that shape and pervade capitalist structures, such that it exacerbates the neoliberal dimensions of global governance (Maisenbacher, 2018). Simply put, institutions are messy and critical institutionalists recognize and appreciate the mess for what it is— a long history of actions, countermoves, and reactions.

Governance in Critical Institutionalism

Critical institutionalist views on governance involve four basic assumptions. First, governance is multi-scale. Here we understand governance to be interrelated at the micro and macro levels, where micro-level dynamics impact macro-level governance and vice-versa (Marin & Bjorkland, 2015). Second, governance is a form of institutional bricolage; arrangements are a kind of assemblage that are highly dynamic and flexible (Ganesh & Stohl, 2014). Third, institutions have multipurpose functions. We can take this to mean that institutions are comprised of a complex set of functions (Cleaver & De Koning, 2015). For example, Cleaver (2002) explains that a department of natural resources may have to oversee fisheries, forests, water, farmland, etc. Fourth, governance is comprised of a multiplex of human and non-human actors, which largely explains that technology is used to mediate the function of institutions and resultantly create additional complexities and forms of control in relationships with human actors and other technologies or digital platforms (Cleaver & De Koning, 2015). Although critical institutionalism is focused holistically on the implications of governance, it also prefaces the importance of agency, power, sociomateriality, and plurality and hybridity. This is because critical institutionalists believe that these dynamics drive the form, structure, and norms of governing arrangements (Giddens, 1984).

Agency in Critical Institutionalism

Critical institutionalists view agency as important because it is a dynamic that shapes, alters, and constrains both the structure and actions of an institution. This perspective views agency as relational, involving three basic assumptions. First, actors negotiate the management of resources and institutional interaction through a set of complex social identities, relationships, and changing social networks (Schnegg & Linke, 2015). Second, agency is formed and enacted through explicit and implicit power dynamics that are governed through social and political roles and functions within a network, as well as the power to subvert, resist and challenge institutional arrangements (De Koning, 2014; Page, 2005). Third, agency is routinized in practices embedded within complex social, political, and environmental histories that can constrain or motivate institutional change.

Power in Critical Institutionalism

Questions of power are essential to a critical institutional perspective. Critical institutionalists deploy a structurational approach to power, where power and agency are linked to the ability to control allocative and authoritative resources (Giddens, 1984). Power relations limit the ability of actors to participate and access resources (Wong, 2009). Power in local institutions is particularly concerning because more centralized institutions may maintain power; additionally, old elites may maintain power, or new actors may seize power in an institution (Hall et al., 2014; Ribot, 2009). By power, I refer to institutional, organizational, agentic, structural, and relational (Cleaver & De Koning, 2015).

Sociomateriality in Critical Institutionalism

Critical institutionalists view governance as sociomaterial because actors comprise both people and the material environment. Cleaver and de Koning (2015) explain:

> Institutional analysts must explain how institutions are animated by people, acting individually or collectively in particular spaces, in relation to others, and to the physical and material environment. Further, there is the challenge of showing how power works to sustain institutions and shape participation, access, and outcomes. (p. 2)

Agency is embodied through the discursive and physical, through material structures and physical phenomena (Arts et al., 2013). Moreover, the ability to negotiate resource access is mainly dependent on the physical embodiment of resource availability (e.g., money, water, energy). Van der Kooij et al. (2015) explains that institutions turn to physical infrastructure as a way to eschew discussion or debate in the public sphere. Here infrastructure rather than discursive arrangements influence actors' actions and agency. A critical institutional perspective goes further by explaining that institutional bricolage is sociomaterial. Within this process, actors reshape and reassemble institutional arrangements from available materials and resources. New arrangements are erected, old ones are modified to perform new functions, and these new assemblages are imbued with authority and meaning.

Plurality, Hybridity, & Scale in Critical Institutionalism

Institutions are multi-scale at the local and global levels. Peters et al. (2012), for example, demonstrate that the meso-level pushes changes above and below within institutions. This is sometimes called the "messy middle" that is a complex interplay of values, logics, professional and lay knowledge, emotion, and excised agency (Jones, 2015; Long, 2001; Marin & Bjorkland, 2015). Because institutions are understood to be a form of historical bricolage (Van der Heijden, 2011), adaptation, negotiation, and innovation are influenced by the historical context (De Konining, 2011; Sehring, 2009; Upton, 2009). Besides being multi-scale, institutions are assumed to be hybrid and embody plurality. There is an assumed "leakage" between levels where discourses, symbolism, values, and network arrangements are shared between and across levels (Cleaver, 2012; Douglas, 1987).

Approaching Research from a Critical Institutional Perspective

A critical institutional perspective roots social relations as the central dynamic for the structure and form of institutions. Pilon (2021) explains

> [It] begins with a theory of society that eschews methodological individualism in favour of one defined by social relations. It is the focus on social relations that allows critical institutionalists to effectively pose and grapple with questions of power. The central insight of this proposed new, broader form of critical institutionalism is, arguably, that it rests on relational theory, that is, the recognition that society is produced through complex and conflicting social relations, and that such relations are both structured and structuring in their form and effects (p.108).

Such a perspective centers on the need to identify relational factors that impact the management of institutions and institutional resources (Potee & Welch, 2004). Agrawal (2001), for instance, applies a critical institutional perspective to environmental issues, arguing that scholars must examine the social and relational contexts in which collective action is shaped and produced. Critical institutionalists, therefore, understand resources to be both material and symbolic representations (Mosse, 1997, 2003, 2006; Poteete, 2009). For example, Mollinga et al. (2007) explore the social and political dimensions of bureaucracies' management of agriculture and water reform. This is particularly important for my study, which is concerned with exploring how relationships manage the perspectives and practices of transparency and reporting in environmental governance.

Critical institutionalists are technically agnostic in their preference for one methodology over another (Pilon, 2021). However, there is a tendency to rely on qualitative methods because it helps assess the "ontological depth" that is needed in critically examining structures of governance (Maher & Aquanno; 2018; Marsh & Furlong, 2002; Pilon, 2021; Singh, 2018). Moreover, qualitative approaches embrace social and cultural dimensions, centering the human experience in a way that quantitative work cannot account for (Rorden & Hughes, 2002).

There is a need to critically examine dominant perspectives and practices of institutions that may lend to power asymmetries and inequities. Zuber-Skerritt & Farquhar (2002) explain that you "should not leave a paradigm unchallenged simply because it is dominant" (p. 103). In this sense, qualitative methods are especially useful to understand and critique transparency and reporting in environmental governance. Charmaz (2006, p. 15) advises the researcher to "let the research problem shape the methods you choose." I, therefore, employed two qualitative approaches to data gathering and analysis in this dissertation because a "complex, detailed understanding of the issue" was needed, and "we cannot separate what people say from the context in which they say it" (Creswell, 2007, p. 40).

Below, I further explicate the interviews and extended case study I use to derive answers for my research questions.

RQ1: In an era of visibility, how do the relationships between global governance actors shape the perceptions and practices of transparency in global environmental governance arrangements?

RQ 2: *In an era of visibility, how do corporate actors report sustainability in global environmental governance arrangements?*

For the first research question, I used key informant interviews with the UNGC national secretariat directors to build a relational framework for transparency in environmental governance. I then use Tracy's (2020) pragmatic iterative method, which is rooted in a grounded theory approach, to analyze the data. For the second question, I use an extended case study of IKEA's sustainability reporting practices. I then use a systematic combining analytical framework (Dubois & Gadde, 2002) that draws on abductive assumptions that underly an extended case study method. Below, I first discuss the data collection and analytic procedures of the UNGC interviews, and then I discuss the data collection and analysis for the IKEA case study. I conclude by reflecting on the role of the UNGC and corporations in the face of more environmental regulations and a war with Russia.

Interviews with UNGC Directorate

I worked with two other researchers, as part of work package 4 in the MISTRA Environmental Communication research programme, to conduct a series of 17 semi-structured interviews with UNGC directors of national secretariats. Interviews were conducted via Zoom or over the phone, given the constraints of the pandemic. We used a combination of cold-call emails and snowball-sampling to collect approximately 17 interviews (Berg & Lune, 2012). These interviews helped address how relationships impact the perception and practice of transparency in environmental governance arrangements. Below, I first discuss how I used a key informant interview method to collect my data, focusing on semi-structured interviewing techniques to guide my data collection. Next, I discuss the data collection process with UNGC national secretariat directors. Finally, I discuss my analytical process for the data.

Key Informants & Semi-structured Interviews

Interviews with UNGC directors are indicative of a key informant interview where qualified informants or experts are asked to provide information, set the scene, and articulate stories that provide rich detail to the interviewer (Lindlof & Taylor, 2011). It is expected that informants will have a long history or relationship with the topic of research. Tracy (2020) notes that good interviewers and ethnographers will seek out a number of informants to provide rich data and thick descriptions, "rather than relying on a few to explain the entire culture" (p. 141). Although I describe these interviews as key informant interviews, they can also be described as elite interviews. Hertz and Imber (1993) explain that elite circles, by their very nature, are often hard to penetrate. Berg and Lune (2012) further explicate

> Unlike some other segments of society, elites often are visible and fairly easy to locate. Yet because they are able to establish barriers and obstacles and because they can successfully refuse access to researchers, many elites are difficult to study. (p. 201)

However, my experience in the interviews with directors from the UN Global Compact, is that although interview participants can be characterized as elites they also acted as guides to the UNGC.

For my dissertation, I capitalized on the knowledge of UNGC National Secretariat Directors, who had a breadth of knowledge about the UNGC and depth of knowledge about their particular compacts and its corporate members. They were able to provide a bird's eye view of relationships within the UNGC and a deep understanding of how transparency is practiced in the compact. In these interviews, the informant helped clarify the background of their secretariat, the performance and usefulness of the UNGC and reporting, and the challenges and criticisms of the UNGC.

I conducted a series of semi-structured interviews, using a question guide that allowed me to expand on topics of interest (Croucher & Cronn-Mills, 2014). In this style, the interviewer:

> has predetermined questions, but the order can be modified based on the interviewer's perception of what seems most appropriate. Question wording can be changed, and explanations given; particular questions which seem inappropriate with a particular interviewee can be omitted, or additional ones included. (Robson, 2002, p. 270)

Semi-structured interviews provide more flexibility than their structured counterparts and are more guided than open-ended interviews. This type of interview gave me more freedom to account for world views from a respondent and allowed me to adjust questions to elicit more information on a particular topic. I began with a loosely constructed list of topics and questions and then used probing questions to have the respondent clarify or elaborate on a topic (Berg, 2001).

In much this same manner, I worked with my advisor and another graduate student to formulate a list of questions arranging them into three sections: background and history with the UNGC, performance, and usefulness of UNGC and reporting more broadly, and critiques and challenges of the UNGC. After an initial interview with one director, we further adapted the question script to allow for more flexibility and to account for a more targeted discussion of transparency in the UNGC (see Appendix A for Interview Script). This came after the first director spent more time talking about membership in the UNGC and less about reporting and transparency, leading to the need for a change to the interview structure. Later as we learned more about reporting and disclosure in the interviews, we were able to ask more probing questions to informants based on information provided from other interviews. For example, several interviewees talked about disclosure workshops created by the Danish Compact. When I interviewed the director, I was sure to ask her about the workshops when she did not initially talk about them.

Kallio et al. (2016) explain that there are five steps in developing a semi-structured interview guide: 1) identifying the prerequisites for using semi-structured interviews; (2) retrieving and using previous knowledge; (3) formulating the preliminary semi-structured interview guide; (4) pilot testing the guide; and (5) presenting the complete semi-structured interview guide. Once a guide is established, the interviewer must determine the recording instruments and interview setting. Given the constraints of the pandemic on face-to-face research, interviews were conducted via Zoom or phone. Cachia and Millward (2011) explain that although there has been hesitation in using the telephone to conduct interviews, the telephone medium and interview modality are complimentary of each other because each is agenda-driven. Additionally, these types of interviews provide more flexibility and may even be richer than face-to-face interviews because the respondent is often more comfortable, and the setting is quieter (Sturges & Hanrahan, 2004).

Data Collection of UNGC Interviews

In the Fall of 2020, I began meeting weekly via Zoom with the other two interviewers to talk about how best to approach research in the UNGC. We spent part of that initial phase familiarizing ourselves with reports and reporting practices of the UNGC before we started to write the interview guide. Early on, our team was interested in speaking with directors of national secretariats of the UNGC. The UNGC emphasizes the use of national secretariats as a key part of their strategy for sustainability management among corporate actors, and we assumed that national secretariat directors would be the most informed about their compact. Additionally, previous studies of environmental reporting identified nation-states as an important dimension of reporting practices.

In the first phase of data collection, we collected a list of 71 national secretariats of the UNGC and then determined if the compact was still viable and if the email address linked to the compact was accurate. We then discussed as a group the need to bound the study by region. Eventually, we chose to focus on European and North American compacts for four reasons. First, the majority of compact members resided in Europe and North America. Second, the MISTRA grant is based out of Sweden, and it felt necessary to tie the research back to this nation-state. Third, Europe has some of the most advanced transparency and sustainability laws on record that could help shed light on the complexities of transparency in the UNGC. Fourth, North America and Europe are home to some of the largest multinational corporations in the world, which directly impact climate concerns in the rest of the world.

Based on these four reasons, we narrowed our list from 71 national secretariats to 26 national secretariats. We initially each chose three compacts to contact. We sent out our first round of emails on April 30th, 2021, to Sweden, Denmark, Finland, Norway, and Germany. We then sent follow-up emails to each contact a week later. Denmark and Norway were both quick to respond to follow-up emails, and we then scheduled Zoom interviews with each of the directors at the beginning of May 2021.

These first two interviews were important for two reasons. First, they allowed us to test drive our interview guide. In fact, after the first two interviews, we returned to the guide and added additional questions about transparency and regulation because one interviewee spent the majority of the time talking about membership management rather than reporting practices. Second, this allowed us to each get comfortable with conducting interviews with the UNGC directors. I led the interview with Norway, and another researcher led the interview with Denmark. From then on, we conducted interviews separately.

After meeting with Denmark and Norway, my fellow researcher reached out to Germany because they were mentioned by both compacts as being particularly innovative with their members. They did not respond to emails. He continued to reach out over the course of four months and did not get a response. Meanwhile, a change of directors with the Swedish Compact caused some initial frustration in scheduling interviews. One of the Swedish researchers on WP4 had previously reached out to the director of the Swedish Compact, who was supportive of the Swedish Compact taking a more prominent role in the project, but when I reached out in April 2021, I got no response. I followed up again with an email to another address with no response. After speaking with colleagues in Sweden, we learned about the turnover of directors in the Swedish Compact. I was finally able to get the address of the new director at the end of May 2021. He agreed to an interview, and we met at the beginning of June.

At the end of June 2021, after we had conducted four interviews. Another researcher joined our team in collecting interview data. She became responsible for reaching out to the Eastern Bloc due to her connections with Croatian businesses and other entities in the area. Although we did conduct three interviews in the month of July, the majority of Europe either did not respond to emails or followed up by explaining the office would be on Summer Break through the month of July. We renewed our efforts at the beginning of August to collect interviews and were able to schedule an additional ten by the end of October for a total of 17 interviews with the UNGC secretariats. Three interviews had multiple people in an interview.

Of the 26 compacts we reached out to, 17 agreed to interviews, three refused interviews, and six did not respond to emails. In total, I conducted 2 interviews with another researcher; I did another 5 independently. One researcher conducted 6 interviews, and another conducted another 4 independently. We were then each responsible for transcribing our interviews, with a total of 153 pages of interviews and 91,479 words. I also had another 15 pages of field notes from both the interviews I conducted and the interviews I watched.

Analysis of UNGC Interviews

To analyze my data, I used Tracy's (2020) pragmatic iterative approach. This approach, while initially rooted in a grounded theory approach to data, uses an iterative analysis to move between emic and etic forms. The approach is broken into three phases (1) the data immersion phase, (2) the primary-cycle coding phase, and (3) the secondary-cycle coding phase. Tracy (2020) explains, "rather than grounding the meaning solely in the emergent data, an iterative approach also encourages reflection upon the active interests, current literature, granted priorities, and various theories the researcher brings to the data" (p.184). We understand this analytical approach to also be reflexive as it expands and collapses categories and analyses.

The pragmatic iterative approach is based on a grounded theory perspective that prefaces understanding context in order to make informative insights. Similarly, the critical institutional perspective roots the exploration of governance within historical, social, political, and environmental contexts. Moreover, the pragmatic iterative approach expands and collapses codes through each of its phases, with the outcome of creating something new and insightful. This draws parallels to a critical institutional conception of bricolage that denotes the expansion, collapse, and borrowing of materials to construct or create something new.

The data immersion phase begins with the researcher listening, reading, and thinking about their data, looking for interesting patterns or emergent findings. The researcher also talks about their data set with others, seeking counsel and feedback to guide reflections and hunches (Tracy, 2020).

I began my data immersion by reading and watching each interview that was conducted. I printed each interview and read through it, making notes in the margin, in my field notebook, and admittedly on my hand when I had a spur-of-the-moment thought. Clarke (2005) refers to these as analytic memos that are "sites of conversation with us about our data," essentially functioning as a brain dump (Saldaña, 2009). This was a practice I continued throughout my analysis process. I also talked to just about everyone in my life about the data. I routinely called my mother and my friend Sam to act as sounding boards for my ideas. Shiv and I were meeting routinely at this point to also continue work on other

WP4 projects, and it often became part of the meeting to talk about what we were seeing and thinking about in the data.

Although I began by immersing myself in the data, I had recently completed another project looking at how relationships between visibility agents and organizations shape external communication of transparency (Harness, Ganesh, & Stohl, under review), and admittedly this framework stayed with me as I looked at the interview data. Moreover, I was concerned that something like a thematic analysis was not appropriate to answer the research question about perceptions and practices of transparency. With this thought in mind, I set out to create a framework of relationships in the UNGC that could help explore how transparency worked in the environmental governance arrangements.

In the second phase, primary-cycle coding, the researcher develops the first level of codes that assign words or phrases to the essence of what the researcher is trying to capture (Tracy, 2020). Researchers use the constant comparative method (Charmaz, 2006) to adapt and reflect on codes as they evolve. Eventually, this phase turns into a codebook that is applied throughout the data set. Tracy (2020) explains that these codes should address who, what, and where. It is helpful here to focus on the action and actors of the scene (Charmaz, 2011). In this phase, I focused on in vivo coding, using the language of the actors to describe the various codes (Strauss, 1987). Additionally, there was a clear fluidity within the codes during this period, as I used a “definitional drift” approach to coding as my ideas and insights about the data changed (Gibbs, 2007).

After speaking with my advisor about the actors involved within the UNGC, I knew I was interested in focusing on the relationships, how these actors talked about transparency and reporting, and how they talked about CoPs. Admittedly, I hand-coded the first round of coding. My dining table became my desk, as I sorted quotes into like categories, first sorting by actors involved and then coding within each section to see how transparency, reporting, and disclosure were discussed and how CoPs were talked about. Conveniently, I also have a giant 8ft tall mirror in my dining room that acted as a dry-erase board for my ideas. Slowly but surely, I was able to put together codes that started to make sense.

I categorized actors as government, corporations, NGOs, national secretariat, UNGC directorate, activists, etc. But early on in this coding, it became clear that the relationships between actors affected the way directors discussed reporting practices and how corporate actors completed their CoPs. Moreover, some actors had specific perceptions of governance that colored how information was reported and disclosed. For example, some of my early codes included items like (partner/ambassador/reciprocal relationship) to describe the kinds of words I was seeing used to describe a relationship between the UNGC and corporations. In the relationships between corporate actors, I struggled with how to explain this tension between cooperation and competitiveness. It was only when speaking with a colleague about this issue that she mentioned the literature on co-opetition (e.g., Browning & Beyer, 1995; Shumate & O'Connor, 2012). By the end of the primary coding phase, I knew I was interested in developing a typology of the relationships between actors in the UNGC.

Tracy (2020) explains the final phase is secondary-cycle coding, where the researcher begins to categorize codes into more robust concepts that may frame a larger group of codes. We then try to use existing literature and theories to make sense of the codes. During this phase, I used a prospective conjecture approach, which is an approach that borrows theory and literature from other fields to see what fits and what does not (Hallier & Forbes, 2004). This phase is often adaptive with second-order codes sometimes coming from pre-existing codes and sometimes through the emersion and mixing of theory to create something new, which is the case for my relational framework of transparency. But Tracy's approach is also iterative and reflexive, so much of my reading of theory was taking place as I was pairing and sorting data in my primary coding phase.

The initial framework I created was a 3x4 typology, which considered the relationship, the practice of transparency, and the perception of the CoP. I explored these three dimensions across four relationships, using words and descriptions sourced from the data to describe each dimension. During this phase in my analysis, I presented this framework at the Organizational Communication Mini-Conference (OCMC) in October of 2021. Four days before the conference, I presented the framework to the University of Texas (UT) Organizational Communication Faculty. In both these presentations, with UT faculty and at OCMC, I collected feedback that helped me refine the dimensions and relationships of the framework.

It was during the feedback sessions of these presentations that I learned about new literature and reflected on how I was characterizing different aspects of relationships. For example, I spoke with one faculty member about co-opetition literature. My advisor and I discussed his concerns about whether the relationship between the UNGC and corporations was really a partnership or if the language promoted an ideology of partnerism. A faculty member at OCMC spoke with me about literature around strategic ambiguity as an alternative descriptor for how transparency is practiced between corporate actors. I sourced several comments and suggestions from these groups that were immensely useful in the analysis process as I worked to expanded and collapsed some of my primary codes.

During my second round of coding, I realized that the relational framework I was developing hinged on the relationship between the UNGC and corporations, corporations and government, and corporations to other corporations. Initially, I had also constructed a fourth relationship between the UNGC International Directorate and the UNGC national secretariats. However, I found that the fourth relationship did not have the explanatory power of the other three, so I cut it from the framework. Moreover, I began to source different relationship literature to aptly describe the relationships between actors that I saw in the data. Perhaps the most difficult relationship to describe was between governments and corporations. At times corporations were able to influence the government. Sometimes, they tried to hide or outright fight the government, but they always had to align with government priorities. Initially, I used the term adversarial to describe this relationship, but it did not seem to aptly fit the tensions I was seeing between actors. Eventually, after scouring organizational relationship literature and having the discussions mentioned above, I settled on co-optation because it could account for the breadth of dimensions.

With these changes, I then wrote up a first draft of the analysis chapter, which proved to be an issue. Although I was using an inductive approach to my data analysis, I was writing deductively. The insights I provided in that initial draft were sparse and did little to describe the richness of the data. By writing only about the typology, I ignored some of the relevant complexities that helped explain how transparency was practiced in the UNGC. I found that I had to go back to each of these relationships individually to work within the typology and find additional levels of coding that had been flattened with the first round of analysis. Tracy explains that this is a form of axial coding (Charmaz, 2006) or hierarchical coding, where researchers have to reassemble data that was initially fractured or broken apart in the primary coding phase (Strauss & Corbin,1998). However, by the end of this process, I felt that I could provide a robust analysis concerning how relationships impact the perception and practice of transparency in environmental governance. I then turned to my second research question.

IKEA as an Extended Case Study

The second analysis chapter is an extended case study of reporting and sustainability communication in IKEA using five interviews with IKEA sustainability managers, four site visits to IKEA stores, IKEA documents, social media posts, and news stories to discuss reporting practices. This section I designed independently from other other researchers and the MISTRA programme. In my interviews with sustainability managers, I asked them about four overarching topics, including sustainability management broadly, annual reporting, communicating sustainability beyond reporting, and implementing circularity in supply chains (see Appendix B for Interview Script). I begin this section by discussing the merits of an extended case study method. I then discuss data collection for the interviews, the site visits, and communication artifacts (reports, social media, news articles, press releases, YouTube videos, etc.). Finally, I discuss my use of a systematic combining technique to analyze my data and create a case study about reporting practices in IKEA.

Extended Case Study Approach

The extended case study is rooted in a reflexive science that works to "extract general from the unique, to move from the "micro" to the "macro," and to connect the present to the past in anticipation of the future, an ally by building on resisting theory" (Burawoy, 1998, p. 5). The Manchester School of social anthropology first coined the term "extended case study" (Epstein, 1958; Garbett, 1970; Gluckman, 1958, 1961a, 1961b, 1964; Mitchell, 1956, 1983; Van Velsen, 1960, 1964, 1967;) as an explanation for extending out or making generalizations based on a particular example. As Flyvbjerg (2011) explains:

> One can often generalize on the basis of a single case, and the case study may be central to scientific development via generalization as a supplement or alternative to other methods. But formal generalization is overvalued as a source of scientific development, whereas "the force of example" and transferability are underestimated. (p. 305)

We can therefore understand the extended case study to be a method that seeks to center reflexivity within the social sciences and use it as a means to create models that lay out presuppositions and principles of a phenomenon. There is a long history of using case study methods from a critical institutionalist perspective, exploring a particular collective, institution, or resource management office in an effort to attest to how the environment or some other resource is governed (Agruwal, 2005; Jones, 2015; Ostrom, 1990, 2002; Verzijl

& Dominguez, 2015). These case studies are then used to theorize about the power and agency dimensions within environmental governance.

Burawoy (1998) explains that an extended case method is unique because it centers dialogue and intersubjectivity as its foundation. Moreover, intervention, process, structuration, and reconstruction guide the process of this reflexive method, similar to the shaping and reshaping of governance assemblages from a critical institutional perspective. Burawoy (1998) goes further by explaining that “power effects" such as domination, silencing, objectification, and normalization threaten reflexive science, but rather than doing away with this perspective, an extended case study works to examine power effects as a limitation and potentially even reduce them.

Data Collection for IKEA Interviews

In my initial research proposal, I planned to interview a range of sustainability managers from member organizations of the UNGC. But in August of 2021, while working on another project, I conducted an interview with a sustainability manager from IKEA, whom I will refer to as AJ. After the interview for the other project, we began to talk about my dissertation with the UNGC and the interest I had in reaching out to members of the UNGC for interviews. AJ said she would be happy to conduct an interview with me. We scheduled a 30-minute interview in September 2021. That initial interview wound up lasting 60 minutes, where AJ spoke to me about sustainability management broadly, her small bit of work in helping with the annual report, and the other ways IKEA was communicating about their sustainability both in stores and through digital technologies.

This initial interview was important for two reasons. First, it gave me the initial inkling that I needed to widen my scope when thinking about how reporting is practiced. Second, it also led to a conversation that shifted my research proposal from interviewing a range of sustainability managers to focusing specifically on IKEA.

After interviewing AJ, I spoke with my advisor about the interesting work I thought IKEA was doing, and he suggested making it a case study for the dissertation. Tracy (2020) recommends "mak[ing] use of networks" and "work[ing] with someone who has credibility in that scene" (p. 101). After our discussion, I reached back out to my contact at IKEA to see if it was something that was doable. I wrote to her at the end of September 2021 with a formal proposal, asking to speak to 5-10 sustainability managers (or others working in sustainability communication) across IKEA's supply chain and stores. AJ's initial email was positive, and she said she would speak with directors in her unit to see whether this was doable. I thanked her and asked her in the meantime if she could put me in touch with one of her counterparts in the sustainability process of supply chain management.

AJ connected me with another sustainability manager, this time working with IKEA's supply chain, based out of Australia. This person was initially hesitant to speak with me, but after four rounds of email, and an eventual phone call where they asked questions about my research, they agreed to an interview at the end of October 2021. In the meantime, I also followed up with AJ about IKEA giving me additional access. AJ did not respond to that email or to the following three emails I tried to send during the month of November. Additionally, I was contacted by an IKEA representative who wanted to discuss my interest in their sustainability management and reporting practices. During this time, I had to put data collection on pause until I spoke with their representatives.

I emailed back and forth with this particular person for approximately a month before we met to discuss my interest in IKEA for an hour in January. During this time, I renegotiated access and allowed IKEA to see what questions I wanted to ask. I eventually received a green light and continued to collect the data, but over that month and a half, there were real concerns I would not be able to continue data collection. During that time, I also contemplated with my advisor about possibly changing case studies, so I reached out to two H&M sustainability managers another WP4 researcher had met with, but I had no luck in getting them to respond. Eventually, I contacted a total of 16 sustainability managers at H&M and did not receive a single reply to the multiple emails I sent out. Admittedly, panic set in during this time, so I turned to other possibilities for data collection. It was during this time that I began to look at communication artifacts as a potential data set for an IKEA case study.

Once I did get permission to continue data collection for interviews, I reached out to IKEA's press office to see about the possibility of connecting with other IKEA sustainability managers. This means of data collection was surprisingly easy. The press office asked about my interest in IKEA sustainability and if I was looking for something on or off the record. I explained that I was going to be publishing interviews but was hoping to maintain anonymity with the people I interviewed. The press office then put me in touch with two other sustainability managers, one in Sweden and one in the UK. I then used a snowball method to get two additional names and emails of contacts.

In total, I sent out interview requests for 10 individuals at IKEA, and 5 agreed to interviews. Interviews averaged between 45 minutes to one hour. After collecting all the interviews, I transcribed the 5 interviews totaling 112 pages and 72,371 words. I also had another 8 pages of field notes that were useful in my data analysis.

Data Collection for IKEA Communication Artifacts

In addition to interviews, I collected and analyzed pieces of IKEA's "material culture" (Lindlof & Taylor, 2011, p.217), which are artifacts produced and published by the organization. Lindlof and Taylor (2011) explain that these artifacts represent contexts, history, and logics of culture, acting as "an element—a resource, a referent, a nonverbal sign—in the process of communication (p. 218). Tracy (2020) additionally explains that artifacts serve as "prompts to action, as informational resources and so on" (p. 231). Moreover they "are a site of claims to power, legitimacy, and reality" (p. 231).

Because this is an extended case study focusing on reporting in IKEA, I focused on communication artifacts that centralized sustainability. As part of my collection of communication artifacts, I visited five IKEAs. I visited two IKEAs in Texas, walking through the stores and taking photos of any sustainability communication I saw. I also worked with friends in Brisbane, Australia, London, England, and Kaiserslautern, Germany, to take virtual visits to IKEA in their respective countries. Using FaceTime, we walked through the store looking for evidence of IKEA's sustainability management. I also collected 17 annual CSR and sustainability reports from 2004-to 2021 totaling over 4000 pages, a 2021 climate report with close to 300 pages, an IWAY Governance Handbook with 200 pages, 321 social media posts, 200 news articles, 102 press releases, 25 informational posts, 21 video advertisements, 64 YouTube videos, and 81 photographs of instore advertisements and informational displays.

Admittedly, this amount of data collection quickly became overwhelming, and it was difficult to parse through during the analysis. But as I discuss in the analysis below, the amount of data became a defining feature of my case study. Below I discuss my analytical approach, wherein I used my interview data to then guide the analysis of my communication artifacts.

Analysis of IKEA Case Study

To analyze my data, I used Dubois and Gadde's (2002) systematic combining framework, an abductive research approach used in case study research. Dubois and Gadde (2002) describe systematic combining as an analytical framework with two processes (1) matching theory with reality and (2) direction and redirection of the case study. They explain that the two processes "affect, and are affected, by four factors: what is going on in reality, available theories, the case that gradually evolves, and the analytical framework" (p. 554). In this description, we are to understand that rather than planned phases of a research process, there is a constant back and forth from empirical observation to theory and theory to empirical phenomenon.

In abductive inquiry, the researcher begins with the conclusion and then works backward to consider possible claims that support the conclusion (Peirce, 1903). Huffman and Tracy (2018) explain that abductive inquiry has four steps (1) finding an interesting fact in the data, (2) conjecture a claim, (3) exploring how the claim can lead to the conclusion, and (4) looking for additional support. Using abductive reasoning helps researchers face assumptions and create a focus for data analysis. Moreover, abductive inquiry is a reflexive process that forces researchers to confront their preconceptions and biases as they return to the data over and over during the analytical process.

When I initially began my data analysis, I was interested in understanding the different behaviors and actions companies use to communicate sustainability to stakeholders. What came out of that initial review of the data was three overarching issues of IKEA's internal governance of suppliers, educational opportunities for consumers, and advertisements in stores and through social media. None of this felt particularly innovative or altogether interesting enough for an entire dissertation chapter. Instead, what was interesting was the sheer volume of information and content I was able to collect from IKEA regarding sustainability management, and this issue became central to my understanding of reporting practices in IKEA. During a discussion with my advisor about the case study, I said, "it feels like there's so much data. It's everywhere, all the time. You can't escape it." He replied, "It's constant. You should talk about that." That conversation sparked my interest in trying to aptly describe the constant, relentless, and highly visible information IKEA was publishing about sustainability.

As an approach, systematic combining tries to build theory from case studies through the "frequent overlap of data analysis with data collection" (Eisenhardt, 1989, p. 546). It is a process that moves "between asking questions, generating hypotheses, and making comparisons" (Strauss & Corbin, 1990, p. 66). In this way, the researcher is trying to match theory with the realities of the data, but data should not be forced to fit a category. Rather the category should be built around the data. Dubois and Gadde (2002) understand theoretical frameworks to be both structural and processual but also interdependent and embedded "the theoretical concepts we use and develop are also parts of models, providing their context" (p. 556).

What this meant for my analysis in practice is that I was looking to adapt theory and literature but also create something new. With the understanding that the conclusion of my research was focused on the overwhelming amount of information I collected about IKEA's sustainability management, I turned to theoretical concepts that would help me explain and describe this phenomenon. Because so much of the information collected is online, I was drawn to research that centered on digital ubiquity, and Scacco and Coe's (2016) explanation of a ubiquitous presidency was especially intriguing because it describes a process whereby "presidents cultivate a highly visible and nearly constant presence in political and nonpolitical arenas of American life by being accessible, personal, and pluralistic" (p. 1). Conceptually, this idea mirrored many of my initial reactions to IKEA's sustainability practices, but the ubiquitous presidency is built around one individual rather than a multinational corporation, and the stakes of the reporting process are both legal and market-oriented rather than steeped in electability. So, at that point, I went back to the data to ask whom IKEA was communicating with, how they were communicating, and what were the outcomes of this communication.

To do this, I initially focused on the interviews I conducted with sustainability managers at IKEA. Here I focused on coding for five dimensions (1) places respondents mentioned reporting, disclosure, and transparency, (2) impetus for communicating about sustainability, (3) stakeholders they communicate with, (4) channels, technologies, and pathways used to discuss sustainability, and (5) stakeholder reactions to communication. Then based on the interview, I looked to documents, social media posts, advertisements, and site visits to find specific examples related to the interviews. In some cases, interviewees directly discussed examples that I then reference in my analysis.

Within a systematic combining approach, different data sources and data collection methods are used to triangulate historical, cultural, attitudinal, and behavioral issues (Yin, 1994). Yin explains that approaching a case study through abductive inquiry is “much more convincing and accurate if it is based on several different sources of information following a corroborative mode” (p. 92). Dubois and Gadde (2002) explain that when researchers use multiple data sources, it not only helps with triangulation and verification of analysis, but it also helps with discovering "new dimensions of the research problem” (p. 556). They refer to this as the direction and redirection process that helps guide the research analysis, where data is treated "actively" rather than "passively," contributing to new insights.

In my analysis of IKEA, direction and redirection happened in two key ways. First, when I initially tried to analyze the data I collected, I was only interested in how sustainability managers discussed behaviors and actions about communicating sustainability, but this did not seem to generate much discovery. Instead, I had to let the data redirect my analysis. This happened a second time when I was categorizing the interviews and the published data. Although I was interested in the stakeholders, communication channels, and communication outcomes, I also started to notice network behaviors within the data and site visits. For example, much of the data was being repeated in different places, feedback loops were established with an array of stakeholders, and there was a multiplicity of data points, leading me to understand the reporting practices and behaviors of IKEA as networked. Additionally, there was an emphasis on promotion within IKEA's published information. So, although the interviews guided my analysis of IKEA documents, publications, and visits to stores, I noted behaviors and patterns as I looked for examples mentioned in the interviews. I also used the visits to IKEA stores to note the kinds of communication I was seeing in the way of store advertisements or information as examples I use in my analysis. This ultimately led to my analysis of IKEA's reporting practices as a constant report with six characteristics (1) visibility, (2) networking, (3) pluralism, (4) personalization, (5) promotion, and (6) performance. I was thus able to answer my second research question focusing on what reporting looks like in an era of visibility.

REFLECTING ON UNPRECEDENTED TIMES

When I initially sat down to reflect on the methods chapter for my dissertation, I thought I would write about contextualization and triangulation in qualitative methods, both issues that were pertinent to my dissertation. Instead, I found myself reflecting on unprecedented times and how much of my research work seems to be influenced by that. So, I hope the committee will indulge me as I consider two particular issues that have plagued me throughout the dissertation. The first involves the role of intra-organizational governance today, and the second involves the role of corporations.

A year ago, when I started this project, my hope was to make some contribution to the critical examination of transparency and the UNGC. But I think perhaps one of my biggest hurdles during data collection was not ascribing my own preconceived ideas to the data, something that is difficult to do when you are by yourself for a whole year. One of my committee members remarked to me during my prospectus defense, "you write like you already know exactly what you're going to find. If you already have the answers, what's the point?" This is something I really had to challenge myself to deal with during the analysis and writing process, and I found I had to follow this prescribed script where I asked myself lots of questions to determine where my thoughts were coming from, were they preconceived notions I was putting onto the data, or immersive insights coming from the data?

However, one of the concerns I have continually struggled with during this dissertation is the role of the UNGC as an organization. I have several misgivings about what is essentially a giant international nonprofit getting in bed with big business. It makes me uneasy. I am concerned that corporations will have power or control over a nonprofit entity that is supposed to center human rights and environmental protections (Zammit, 2003). I fear that by allowing corporations to have a controlling interest in the UNGC, they are able to shape the agenda and governance of the organization to fit their own priorities and goals over that of society more broadly. But it is only since February of 2022 that I have started to really think about it in other ways.

After the initial draft of my second analysis chapter on relational transparency, Shiv pushed me to really reflect on the similarities and differences in the way UNGC directors talked about mandatory disclosure and government regulations. It was in the heat of re-reading several interviews with Eastern European countries that I had one of those "slap myself on the forehead, duh" kind of moments. In Western Europe, nations are heavily entrenched within the EU, and we see they have pushed toward mandatory disclosure, but in Eastern Europe, countries that do not have formal EU membership, there is a difference. Instead, we see these small UNGC secretariats really pushing disclosure practices, but more importantly, the ideals of a sustainable culture, something that is fundamentally necessary for the survival of humankind, and this is something I find myself reflecting on more often given the current situation in Ukraine.

In late 2021, my colleague interviewed the Ukrainian compact director, and you can tell in the interview how excited she is about making life better in Ukraine. She talked about wanting to push and advocate for more women in executive leadership positions. She was working with the Minister of Digital Transformation to push for more sustainability initiatives, advocating for human rights, and generally trying to make life in her country better—and now it is just gone.

A year ago, I did not think I would be talking about or even thinking about the impact of war on business culture and sustainability, and yet here I am. In places where there is already a strong culture of sustainability, human rights, and environmental protection, the UNGC sometimes feels perfunctory or superfluous, rather than an entity really driving ambition, but in places without that history, they are so fundamentally necessary to the conversation. To hear these directors talk about the cultural shift in the business sphere in countries with no real regulations or mandates, there is a clear sense that these organizations are still vital.

However, I have also grown more and more concerned about the way corporate actors center human and environmental issues as impacting their economic standing rather than humanity at large, as if we can quantify human suffering. But corporations only seem to take action on human and environmental issues when it impacts their bottom line. We see examples of this in the way oil companies initially responded to Western governments threatening to sanction Russian oil due to their aggression in Ukraine. We need to assess the role that corporations now play in international politics.

Although human rights might seem to be on the periphery of my dissertation topic, I see a need to drag it bodily into the light given "unprecedented times." In the wake of writing this dissertation, war has broken out in Ukraine, and we have seen a strange piecemeal attempt by corporations to figure out how to respond to Russian aggression. While some corporations have completely withdrawn from the Russian economy, still others continue to work within the confines of Russia, de facto supporting Putin in his efforts to eradicate Ukraine as a separate nation-state. Given all of this, I cannot help but reflect on what sort of role the UN Global Compact has to play in corporate responsibility.

By this, I certainly do not mean that corporations are responsible for Putin's war but what I have not necessarily conceptualized previously is that in this day and age, multinational corporations are essential actors in the international community, and they are not free from international politics. I think previously, as a critical scholar, I have wanted to critique and highlight the failings of neoliberalism in this global era. However, the pragmatist in me also sees throughout this dissertation project that corporations are a fact of life. We have to figure out how to manage and govern them in such a way that we can harness their potential for good rather than bad (Bilchitz, 2016, 2020; OCHR, 2011; Weissbrodt & Kruger, 2017; Wettstein, 2009. For example, how do we deal with corporations that continue to operate in Russia, supporting Putin and his sycophants? We have to find new ways to make organizations accountable for their actions, especially when they support human rights abuses.

We also need to be asking questions about how we make corporations understand that they are part of a larger social process and system from which they cannot relinquish themselves. As scholars, we have the privilege of getting to think in revolutionary terms and idealized scenarios, but we also need to think practically and pragmatically about the contexts and situations that we find ourselves in and think about how we solve the problems of here and now rather than leaving them to future generations.

CONCLUSION

In this chapter, I gave an overview of a critical institutional perspective that I use throughout my dissertation. I continued by discussing my method, data collection, and analysis of interviews with UNGC directors. I then turned to an explanation of an extended case study method, data collection, and analysis of sustainability reporting and communication in IKEA. Finally, I reflected on the challenges of researching global environmental governance in unprecedented times. In the next chapter, I turn to my analysis of interviews with UNGC directors, where I build a relational framework for transparency and look at how relationships between governance actors impact the perceptions and practices of transparency in global environmental governance.

Chapter 5: Moving Beyond Voluntary Disclosure

A Relational Approach to Transparency in Environmental Governance

There is a basic assumption that transparency, practiced as a form of voluntary disclosure, is a necessary governance mechanism that maintains equilibrium between governance actors and allows for self-governance processes that eschew outside interference such as government mandates (Gupta, 2008; Hollertz et al., 2018; O'Niell, 2002). However, as I demonstrated in Chapter 2, financial disasters and environmental crises have renewed calls for accountability and transparency in environmental governance. Instead, we now exist in a global environmental governance theater that vacillates between competing views of mandatory and voluntary disclosure. Essentially, the involvement of corporations in environmental governance has prefaced voluntarism, where the expulsion of corporate actors from their governance theater would propagate an altogether different version of global environmental governance. Thus, global environmental governance arrangements must develop new perceptions and practices of transparency and disclosure to govern corporations.

Historically, our understanding of transparency has been rooted in an information transmission model. This dates to Axley's (1984) work on organizational communication as a conduit metaphor, or perhaps even earlier with the "hypodermic needle" model of communication that was popularized from the 1930s to 1950s. In fact, many of our basic assumptions emphasize the informational underpinnings of transparency. However, this emphasis has been critiqued for oversimplifying the transparency process and for overlooking the contextual implications that transparency has on governance. Fenster (2015), for example, denotes that transparency is a complex phenomenon that centers issues of power and control.

We must, therefore, move beyond informational dyads that note the message practice between sender and receiver if we are to understand the implications of transparency in global environmental governance. Even the agent-principal model, which is bound by a rational choice perspective, assumes that transparency and disclosure are power-agnostic or power-neutral dyads (Hansen et al., 2015; Prat, 2006). Rather, organizations are now embedded within hypervisible, rhizomatic, complex, and dynamic interorganizational governance arrangements (Cooper & Shumate, 2012; Doerfel & Taylor, 2004; Foot, 2015; Yang, 2020). These same governance arrangements complicate the expectation that transparency is power neutral—if it ever was—because these governance networks create new forms of control (Flyverbom & Murray, 2008; Garsten & Montoya, 2008; Hansen et al., 2015).

This chapter explores transparency from a relational perspective (Kuhn, Ashcraft, & Cooren, 2018) centering relationships between global governance actors as the catalyst for the evolution of transparency. I ask,

RQ1: In an era of visibility, how do the relationships of global governance actors shape the perceptions and practices of transparency in global environmental governance arrangements?

Based on engagements with 17 national secretariats and the international directorate of the UN Global Compact, I develop a framework for relationships between actors in the UNGC.

In the rest of this chapter, I am interested in understanding how the compact directorates and national secretariats of the UN Global Compact interpret these relationships between global governance actors to practice transparency in its various forms and, as a result, how reports and annual communications on progress (CoPs) may be read within the context of these relationships.

UNITED NATIONS GLOBAL COMPACT

As I mentioned in Chapter 2, disclosure has become the dominant practice of transparency within the United Nations Global Compact. The UNGC is the largest environmental initiative globally and has grown exponentially in the past five years to over 15,000 members and 71 local secretariats. As discussed in the previous chapter, as part of the voluntary membership, businesses are obliged to turn in annual communications on progress, a kind of sustainability report that looks at their impact related to human rights, environment, labor, anti-corruption, and the 17 Sustainability Development Goals (SDGs). However, a series of critiques have also been lobbed at the UNGC for blue and greenwashing corporations' roles in climate change (Mattera & Ruiz-Morales, 2020). Therefore, the UNGC is a perfect network to explore how the relationships between actors magnify the complexities of transparency, shaping transparency practices and perceptions.

To reiterate from Chapter 4, I worked with two other researchers to engage with 17 national secretariats in Europe and North America, hosting 17 interviews with national secretariat directors, sometimes with two directors in an interview. I also reviewed secondary materials published by the national secretariats and their participants and subsequently worked with two researchers to conduct a debriefing session with several of the national secretariats in November of 2021. Based on these interviews, secondary materials, and debriefing session, I have built a relational framework of transparency described by the national secretariat and international directorate directors.

RELATIONAL TRANSPARENCY IN GLOBAL ENVIRONMENTAL GOVERNANCE

In Chapter 3, I introduced relationships as an important emphasis in transparency scholarship. In this chapter, I use interviews with UNGC directors to advance a relational perspective of transparency that explores how relationships between actors shape the practice and perception of transparency and how the power and agency of actors are magnified or constrained within these relationships. Here, I am interested in exploring how UNGC directors describe three types of relationships between corporations, the UNGC directorate, and governments that then construct our understanding of transparency in environmental governance.

Throughout the process of interviewing and engaging with these 17 national secretariats, I was struck by the clarity and cogency of actors at play within the UNGC. The compact directors are acutely aware of the complexities of the reporting system and, moreover, the complex relationships at play in creating something as simple as a CoP, an annual report. As one director explained

> The development is quite interesting because the initiative started as a quite free and voluntary initiative, where you can join up and declare "I sign the principles," but then you might do nothing. And after several years, the Global Compact has some issue requirements for CoPs that were supposed to be presented publicly each year by business. And at that time, we could see quite a big decline because a lot of companies didn't have the maturity or didn't know what to do or why to do this. But there were also a big bulk of companies who continued, started to learn, and started

> to prepare their reports, and insisted that this kind of sustainability is actually more philosophy than the legal requirements to operate in a responsible manner. It's important for them, so they did continue, irrespective of the fact that they have to prepare some CoPs. But it's quite difficult in all the companies. They have their codes, they have their procedures for anti-corruption or for transparency behaviors, or for, let's say, different internal procedures that they have to follow, but you cannot exist by yourself. It's not just you; you operate with other companies. You participate in tenders [government contracts]. You are having relations with all kinds of institutions. If the environment is poisoned, you cannot stay white or innocent.

The director quite succinctly summarizes the operating theatre for environmental governance that companies maneuver within. By the end of my engagement with the national secretariats and the larger UNGC, I came to see the annual CoPs as a material representation of the complex interweaving of relationships that effectively volley for dominance in the reporting process. The framework is described through three elements: the relationship, the transparency practice, and the perception of the CoP itself. Below, I discuss why these elements were chosen to derive the framework.

When I listened to directors describing transparency, they were always talking about who was disclosing what to whom and how, and that underscored to me that transparency was really relational. Moreover, the directors discussed transparency in action-oriented language, discussing a range of activities related to transparency and disclosure. Lastly, when directors were talking about transparency and relationships, it was always in the context of CoPs, and they framed annual CoPs differently depending on the relationship and type of transparency we were discussing. I refer to this as the perception of CoPs because it denotes framing being driven by other contextual issues, such as the relationship or transparency practice.

During interviews with directors from the international directorate and national secretariats, they described several relationships involved in reporting practices, and three relationships emerged as being integral to reporting processes within the UNGC: 1) The UNGC to Corporations, (2) Governments to Corporations, and (3) Corporations to Corporations. Table 1 outlines the relational type, transparency practices, and perception of CoPs within each relationship type. Although the table is representative of analytical abstraction and simplification, in the following sections, I distill these relationships in order to illuminate the deeply relational character of transparency as it is constructed in the UNGC.

Table 1. Relational Framework of Transparency

	UNGC & Corporations	**Government & Corporations**	**Corporations & Corporations**
Relationship	Partnerism	Co-optation	Co-opetition
Practice Of Transparency	Embedded Disclosure	Mandatory Disclosure	Selective Disclosure
Perception of CoP	Mutual learning	Compliance	Risk/Vulnerability

UNGC AND CORPORATIONS

The first major relationship directors discuss as being important to transparency practices is between the UNGC and corporations. I found that as the directors framed these relationships, they took recourse to what scholars have called partnerism, understood by Bendall, Collins, and Roper (2010) to be an ideology that reifies partnership and collaboration, assuming challenges are operational and do not outweigh the overall good in partnership. That is that challenges are a part of the discursive arc of partnerships that ultimately lead to a positive outcome, rather than the obstacle that tears down a partnership. In the UNGC, partnerism took several distinct forms. Sometimes respondents outright used the term 'partner.' In others, they used collaborator, ambassador, peer, mentor, or even global force to describe the relationship as tacitly synergistic regardless of how the relationship operated in reality. In this kind of relational arrangement, the directors discussed disclosure in language that prefaced reciprocity, management, and partnership; but they also spoke about the process of reporting as something that is perfunctory. I use the term embedded disclosure to describe how the practice of disclosure becomes routinized as part of a discourse of partnerism that permeates the governance structure of the UNGC. When the directors spoke about annual CoPs in the context of the relationship between the UNGC and corporations, the CoPs were framed in terms of mutual learning and joint accountability, part of a language of partnerism that discursively highlights the impetus for partnership as an ideology in the UNGC. While partnerism was central to descriptions of UNGC-corporate relationships, it also textured how directors spoke of relationships between corporations and between governments and corporations. In fact, elements of partnerism appeared across all three relationships.

Partnerism Between the UNGC and Corporations

First, partnerism between the UNGC and corporate actors broadly defines a range of relationships that appear reciprocal. In this section, I discuss how national secretariat directors describe the relationships in several ways as loose ties, as collaborators, and as ambassadors. This gives the appearance that hierarchies are potentially flattened, however, this masks the governance structure that relies on the corporate actors for support.

The executive director of Sweden explains

> So, I think the first thing companies in Sweden think about with UN Global Compact is it is a way for us to really make a statement that we are serious about sustainability. And we are ready to publicly say that we are aligning our operations and our strategies with the ten principles, we are taking action. So, they are ready to join or contribute financially to the initiative just to be able to show this commitment. And then what we give back is more of a bonus. I think the connection to the UN, which is like a symbol of authority, of credibility, that's very important.

This relationship might be described as a loose tie, with the impetus of the relationship being on the credibility and backing of the UN as a way for an organization to promote its own climate leadership and give credence to its sustainability management. The locus of power lies with the UNGC in two key ways. First, it acts as a legitimizer for corporate actors to align their sustainability practice with the United Nations. Second, as a legitimizer, the UNGC has the ability to influence the sustainability agenda in the business sector.

Comparably, one executive director described the relationship between the UNGC and corporate actors as a global force.

> So, we are a global force. How can we actually use this collective potential to create collective impact? I think that's very central. [We want to] make the participating

> companies more accountable. It's no longer okay, just to just commit and report once a year. Now, you also have to actually show that you make progress in different areas. And if you don't, you can't be a part of the initiative. So that's a central part of the new strategy from the global organization.

This description expands on the inherent ideology of partnerism that speaks to notions of collaboration, participation, and collective impact as a driving force for global change. Further, the executive director sees the UNGC as pushing corporate actors to achieve more in their sustainability, practicing a kind of amelioration common in partnerism. The directors explain the locus of agency is with the collective rather than the individual. Meaning that power is created when the UNGC members act together toward a sustainable business sector. This may be a conflation of the power of the UNGC and its corporate members.

The compact also frames the relationship in terms of peer learning and mentorship. One executive director explained:

> the companies are asking for peer learning opportunities and networking opportunities, and we are going to launch peer learning groups next year. This means that we have a group of companies who are interested in a specific topic, and we enable this kind of platform for them where they can discuss and share, where we can all learn from one another.

The importance of peer learning groups is a more prominent feature within the UNGC. Germany, Norway, Finland, Denmark, and the UK all have incubator or accelerator programs that bring together cross-sector collaborations to focus on specific sustainability issues. But aside from peer learning, there is also an emphasis on mentorship and even ambassadorship. As the executive director of the French compact explained:

> Global Compact France is a place to learn and to exchange [ideas] about good practices. It's very useful to think about some mentorship between the old members and new members. We've got ambassadors in all the regions of France. It's very important that we don't believe in the CSR from Paris, [as if] we are experts who explain CSR to the little SMEs in the regions of France. So, we believe that our members are the best representatives are the best ambassadors of global compact France. So, we've got some Ambassadors in global compact France, and we have some pilot regions with some local group leaders.

The emphasis on other corporate actors as regional ambassadors within a country is perhaps the strongest expression of partnership or collaboration in the UNGC. It speaks to the ideologies of partnerism including mutual learning, joint accountability, and collaborative governance. This explanation lends to a discourse of partnerism that uses language of reciprocity to prop up partnerships as mutual, with there being an equilibrium of power and agency between the UNGC and corporate actors.

There is an assumption among UNGC directors that mutual partnerships and collaborations between the UNGC and corporate actors are essential to the governance of the national secretariats. The national secretariats are hosted by a national business network in many cases. One director explains:

> We are hosted by [name of national business organization]. We have a board composed of mainly companies, and they are both companies, agencies, and different SMEs. We have some SMEs in our board. And also, representatives from a university and a social site organization. So, this is the board overseeing all the things we are doing and also making strategic decisions on the issues regarding complexities and programs and [the] networks place in the country. We have an Executive Board, executive group, among the members composed of the Chair and the vice-chairs.

Although the UNGC is funded and maintained by the United Nations, its boards and executive committees are all overseen by corporate actors. For example, the UNGC Board, the governing committee, is overseen by Secretary-General Guterres, Former CEO of

Unilever Paul Polman, and Deputy CEO of Neoenergia Maria Pinto Ribeiro. An additional 11 business CEOs and 5 Civil Society representatives make up the total board. It is easy to see then that the UNGC is heavily weighted toward the business sector. What this also means is that corporations have control over the concentration of governance power in the UNGC and can use it to shape the perception and practice of transparency.

The rhetoric of partnerism cloaks the fact that the internal governance and management of the UNGC are overwhelmingly corporate; in some ways, partnerism even enables corporatism to happen (Deetz & Mumby, 1985; Kuhn & Deetz, 2008; Mumby, 1993, 2005; Utting, 2001; Zammit, 2003). This has been a hotly contested issue by many activists and critics of the UNGC, who see the inclusion and leadership of corporate actors within the United Nations as "becoming too closely tied to corporate interest and compromising its neutrality and integrity as an instrument of global governance," (Knight & Smith, 2008, p. 192). For example, two major activist networks emerged after the UNGC was formalized in 2000. First, there was the Global Compact Critics network that disbanded in 2015 and became the Centre for Research on Multinational Corporations. They were concerned about the lack of mechanisms for forcing reporting compliance and the lack of sustainability progress. They were important for the reworking of the annual CoP process in the 2010s, although a formalized compliance mechanism never emerged. The second network, the Alliance for a Corporate-Free UN, was led by Corpwatch, but has also similarly disbanded. That network tried to highlight weaknesses in the underlying principles of the compact. Both groups however reflected on the corporate lens and managerial tone that the UNGC leveraged, mirroring the business sector that it ultimately represents.

Partnerism functions as a discourse that purports to flatten hierarchies between actors. This relationship prefaces that action is reciprocal between parties, as communication is meant to be mutually beneficial between actors. What partnerism masks, however, is the corporate-centric nature of the UNGC that does not flatten hierarchies so much as accentuate them (Deetz & Mumby, 1985; Kuhn & Deetz, 2008; Mumby, 1993, 2005; Zammit, 2003). Environmental governance is thus at the whims of corporate actors. In practice, this means that power is established by corporate actors who fill the governing committee and use their agency and positionality to implement governance mechanisms that favor corporations, legitimizing their sustainability efforts without pushing for more constrained or mandatory forms of transparency. Interestingly, I also found evidence of the discourse of partnerism in the relationship between governments and corporate actors and corporations with other corporations. In the first relationship, there is evidence to suggest that the UNGC strategically inserts itself in the relationship between governments and corporations to align government mandates with UNGC reporting practices. In the second relationship, we see that the UNGC continues to support a discourse of partnerism by addressing relationships between corporations as collaborative. Both of these instances speak to the ability of the UNGC to mask contradictions and enable control. I want to be clear that the discourse of partnerism does not subsume co-optation and co-opetition experienced in the other relationships. However, UNGC directors use the language of partnerism because they are embedded within a paradigm that prefaces partnership as an ideology.

Practicing Embedded Disclosure Among the UNGC and Corporations

The Global Compact has come to typify the attempt to develop alternative reporting mechanisms in governance of corporations to that of nation-state regulations. But based on the way directors spoke about disclosure, it is not so much a voluntary mechanism within the UNGC, driven by choices to report or not report, as it is an embedded practice that thrives on the language of partnerism. By this, I mean that disclosure has become a close-to-compulsory process that corporations practice as a condition of their membership, and the UNGC has come to expect it as a good faith effort in the name of mutual learning and accountability. Shumate and O'Connor's (2010) symbiotic sustainability perspective of NGO-corporate alliances helps here to understand how alliance partners co-construct economic, social, and political values, such as disclosure. We see evidence of this in the compact when a director from the UNGC said,

> So, sustainability reporting, as we know, helps companies engage with the stakeholders. It also helps support sustainable decision-making processes within an organization, so it's not only a communication tool it's also a management tool. It can also help business to shape its strategy, guide innovation, etc., and through this engagement, also attract investments, so in that sense, disclosing measurements and disclosing information on the ten principles can bring these and other benefits that I mentioned. And connected to that, the CoP is the accountability mechanism of the compact, meaning that companies making the commitment to uphold the ten principles of The Global Compact and showcase their commitment through the CoP, so that is also specific to the CoP.

There is thus an assumption within the UNGC that reporting demonstrates commitment and acts as an accountability mechanism for corporate actors. The director refers to reporting as a kind of "management tool" that shapes and guides the way corporations practice sustainability. This speaks to the UNGC's ability to control reporting and, thus, by extension, what corporations should disclose. However, the UNGC is able to mask the controlling nature by emphasizing the benefits corporate actors receive through the process of disclosing, using it as a reflection and management tool for their business and as a way to gain more investment in the business. This is the essence of embedded disclosure, assumed reciprocity from the experience of reporting. The language of partnerism functions as a kind of discipline or "regularizing control" (Flyverbom et al., 2015) that pushes companies to report. In other words, for the UNGC, it appears as if there is no reason for corporations not to take part in reporting because the UNGC expects it to benefit corporate actors in the long run.

The embedded practice of disclosure constrains the agency of both corporate actors and the UNGC. Embedded disclosure functions as an instrument of control for the UNGC to both regularize the practice of reporting and shape how corporations practice sustainability. There is no need to move beyond the status quo in this case. "Business as usual" means the UNGC is able to claim it is acting as a change agent through its relationships with corporations, using annual reports as proof. Meanwhile, corporations gain legitimacy through this continued practice and can demonstrate sustainability progress by pointing to reports. As a whole, the language of partnerism shapes the practice of transparency and reporting by using it as a means of improving business practices. However, the UNGC is able to maintain control of corporations' sustainability management by regularizing reporting and embedding disclosure as a perfunctory practice.

Shaping CoPs as Mutual Learning Tools

In a relationship that prefaces partnerism, the annual CoPs are framed as learning and guidance tools. A senior manager at the UN Global Compact talked more explicitly about the importance of CoPs during one of the interviews, saying,

> First of all, we want to increase accountability of our business participants. Second, we wanted to provide more added value, making the CoP a more useful learning and guidance tool. And third, also we wanted to be able to better assess the data and not only that but continue making that data transparent to the public but in a way that it can be better assessed, aggregated, and analyzed.

This quote demonstrates both that partnerism and embedded disclosure work together. We can see different dimensions of partnerism when describing annual CoPs in terms of mutual learning and joint accountability. Additionally, it prefaces that information transmissions within a reporting framework act as learning tools, which feeds into a continued commitment to the received view of transparency. However, it is not so much about casting CoPs as tools of learning as it is about understanding the value of annual CoPs as a transparency mechanism promoting partnerism between the UNGC and corporations.

The primary impetus for reporting appears to be about building the relationship between the UNGC and corporate actors. There is systematic flexibility and leniency built into the reporting framework. As one director explained

> I will say that it's kind of loose. We have three minimum requirements, and the companies can choose how they are going to fulfill those. And it's not being monitored in any way, so you can fulfill the reporting requirement by ticking a few boxes, if you don't want to write a proper report, you can kind of bypass the actual reporting requirement if you wish, and I've seen companies do this, and of course, it creates a credibility issue I think it's very well recognized in the HQ. Of course, everything that the companies do publish or submitting their report is public for

> everyone to see, but, in my experience, that does not motivate more companies to report properly.

When the directors spoke about annual CoPs in the context of the relationship between the UNGC and corporations, the CoPs were framed in terms of mutual learning and joint accountability, part of the discourse of partnerism. In some ways, reporting has become obligatory, to the point that corporations tick a few boxes. This speaks to the agency of a corporation to manipulate disclosure practices within the boundaries of reporting set by the UNGC. If embedded disclosure is the regularizing control of the UNGC, then the CoPs represent the agentic maneuverings corporations use to make the governance structure work in their favor.

With no real monitoring of reports, corporations are left to their own devices. One of the most concerning admissions made is that some national secretariats do not even read the reports published by corporations. One interviewee described the reporting process by saying:

> So, you have, like, 13,000 companies reporting to you every year on sustainability, but you don't know what the report says. I mean, the reports are partly a self-assessment like digital tools, where you just confirm what's in the document. And then you attach a document, usually your company's sustainability report. And this gets publicly available on the UN Global website. But no one from the Global office… It's not the routine that it gets read. So, I mean, you have 13,000 companies reporting, and you don't do anything with results, basically.

Reporting has largely become perfunctory, meaning there is no real point in producing new CoPs if no one from the compact is reading them. Thus, corporate actors have an opportunity to create opacity or hide information, and it begs the question, who is the communication on progress really for? If the UNGC was managing the relationship in a capacity that allowed CoPs to be learning and guidance tools, the UNGC would be reading them. It is clear that partnerism and embedded disclosure do not facilitate evaluation, scrutiny, review, analysis, reflection, etc.

Instead, UNGC directors have explicitly admitted that this is an issue. There is currently work to restructure the annual CoP reporting process that would include a set of standardized questions that would allow the UNGC to aggregate data and information in a more robust and useable format. But even with this standardization, embedded disclosure as a practice does not support the myth of mutual learning and joint accountability that are essential narratives of partnerism, especially when the relationship between actors is not as reciprocal as it appears at first blush. Changing the reporting framework then is more about deepening partnerism than deepening transparency. As one director explains:

> We're also looking forward to the new framework. We're really excited [to see] how it can really help companies, really help them, to navigate and guide their own sustainability journey. Meaning not just a reporting system but really having a tool that will guide companies within the business landscape and the whole ecosystem.

Another director explained:

> The problem right now that the Global Compact is dealing with is that this huge repository of communication progress reports is not providing comparable information. There is a self-assessment questionnaire that they are filling in when they submit the CoP, but that is just basically required to tick some boxes. It doesn't really give much information about what's the content of the CoP. So, the Global Compact is actually moving towards—well, is actually going through a review right now—of the communication on progress format that will try to address this problem and also try to really make changes-- to make sure that that performance and that progress is made.

Rather than framing the new CoP process as driving accountability, directors frame these changes in terms of increasing engagement and making progress, continuing within the vein of corporate responsibility. When transparency is practiced as embedded disclosure, it is perfunctory and therefore allows for the hiding or opacifying of information.

There is a clear tension between the UNGC's activities in learning how to best engage in efforts of sustainability and responsible environmental activity relative to learning how to effectively disclose information and communicate about sustainability in a way that fulfills corporate actors' goals. In large part, this tension is reflective of the language of partnerism that prefaces mutual learning and accountability, but does not actively practice mutual learning and accountability. The UNGC is more concerned with trying to get corporations to learn about environmental governance and sustainability than it is to make corporate actors accountable through teaching them about reporting and disclosure.

Multiple directors in the UNGC prefaced collaborative learning through incubators, seminars, and discussions. It is evident then that there is a push by the UNGC to energize movement and innovation around sustainability and environmental issues. However, multiple directors also explained that CoPs and annual reports are not read by the national secretariats, but rather used as aggregate data. I hesitate to claim that corporate actors are actually learning how to effectively report because it appears to be dependent on the national secretariat to which a corporate actor is a member. Although some national secretariats have made it a priority to host reporting seminars or even hand out awards for reports, there is a clear disconnect between learning about sustainability and learning about reporting. Some countries, especially those in Eastern Europe appear more concerned with trying to develop sustainability as part of corporate culture, and disclosure or reporting becomes a secondary goal.

When annual reports are framed as mutual learning tools, there is an assumption that reports are being written by corporations to communicate with the UNGC. The UNGC then annually publishes these reports to communicate with other stakeholders. But the UNGC directors do not talk about the action of communication, to whom is the annual CoP addressed, and to what end do corporations communicate sustainability issues. Instead, the UNGC directors use the discourse of partnerism to facilitate a legitimacy that is not actually there. CoPs enable corporations to paint a favorable view of themselves. The relationship gives agency to corporations to sell their narrative, making disclosure performative rather than enlightening, and the UNGC maintains a semblance of control by setting the standards for reporting.

GOVERNMENTS AND CORPORATIONS

The second major relationship directors discussed as shaping transparency was between governments and corporations. Directors spoke about governments as "driving" or "shaping" reporting for corporate actors, essentially framing the relationship as co-optive. I have chosen to use the term co-optation to describe these relationships because it resonates with literature that defines co-optation as an authority bringing a group into alignment with its own goals (Trumpy, 2008). Selznick (1948) was the first to write about co-optation, which he describes as a “state of tension between formal authority and social power” (p. 35). In this kind of relationship, the directors discussed disclosure in terms of mandates, regulations, and directives. I use the term mandatory disclosure to describe a range of practices that have to do with obliging legal and governmental authorities. Similarly, within the context of these relationships, directors discussed annual CoPs as a form of compliance with regulations and mandates.

Co-optive Relationships Between Governments and Corporations

Directors from the UNGC talk about co-optation in four key ways. First, nation-states with robust regulations that have a regimented process expect companies to adhere to mandates or face the consequences. Governments maintain power by controlling organizations' disclosure practices. Second, nation-states in Eastern Europe focus on publicly traded companies, but smaller companies are not subjected to mandates. Here, the UNGC strategically uses its position to set the sustainability agenda for the business sector, giving more agency and maneuverability to corporations. Third, in the Netherlands, disclosure mandates were set through dialogue with stakeholders to find a middle ground between parties. The UNGC uses the language of partnerism to frame itself as a powerful mediator in the relationship between governments and corporations. Fourth, the compact discusses co-optation as a state of flux, with companies waiting to see what mandates will be enforced. Here governments maintain control by forcing stagnation in the governance structure, where corporations wait to act for fear of going against government mandates.

Directors in Western European nations describe three key ways that the relationship between governments and corporations were co-optive in regulating reporting: as a driver, as an obligation, and as a government directive. What each of these terms describes, though, is an aligning of corporate processes with a higher authority, thereby describing a co-optive relationship. For example, a director from the UK Compact explained that EU and UK mandates had impacted reporting:

> The UK is quite advanced. It's quite ahead of other countries in terms of reporting on social aspects and not just environmental ones… Something coming from the European Union and then from the UK is a huge driver for companies to improve their level of disclosure…we have the Modern Slavery Act, which includes section 54, and it requires all companies to produce a statement on modern slavery, so all the steps they are doing to prevent the presence of modern slavery and human trafficking in their operations and supply chains…Those regulations have had an impact on the types of things companies are looking at or made them realize that there were huge gaps in those areas.

Governments both mandate reporting and residually impact the business practices of companies that may not have previously engaged with sustainability management. There is a clear power in the nation-state's ability to set the priorities of sustainability for the business sector within their country.

A second director from the Austrian compact described the relationship as obligatory:

> In Austria, it's called NaDiVeG, and I think it was established in 2017 where companies who are big companies are obliged to report on non-financial information. So that has also influenced, of course, Austrian companies. We have big companies in the network, and some of them were obliged to report on those information factors, I'd say. So, they could then include this report as a basis for their CoP. So, that had an influence on the reporting mechanisms within the network.

Here, because corporations are obligated to report on non-financial information, this means that nation-states are able to influence the structure of reporting to prioritize their national and cultural goals. This is an example of the power governments have to shape the governance structure of the UNGC.

Finally, a third director described the numerous directives that shape reporting in their nation:

> Publicly listed companies need to publish a corporate governance statement annually, and this is regulated by the Securities Markets Act. And then, of course, we have your directives that affect as well, and there's this non-financial reporting directive that regulates these kinds of larger significant companies and insurance companies and credit institutions' nature reporting on sustainability. And then, of course, we have different developments in the EU, like the EU taxonomy, and they are improving or updating the reporting directive, so of course, those will affect in the future.

Among compact directors in Western Europe, there is an assumption that governments drive the reporting process, and with the EU taxonomy now mandating several non-financial disclosures, it is easy to see how the UNGC reporting framework fits into the mandates from the EU taxonomy. The EU has been strategic in aligning its goals with that of the UNGC, so mandatory disclosure reports can easily fit into an annual CoP framework. Moreover, the power of these nation-states is in their ability to control and constrain the agency of corporations by mandating specific reporting practices.

In Eastern European nations, directors spoke about co-optation as governments mandating financial disclosure for publicly traded companies that are part of the stock exchange. For example, a director said:

> We have national regulations related to reporting, so every company, especially when the companies within the stock exchange, they have their own separate reporting lines if the company's registered in [nation]. Similar things they have to report, how they are organizing, for instance, auditing committee and all the things related to a proper auditing mechanism or here we have Polish law, which is defining very precisely how and what this or that that companies should report.

We similarly see this context in another Eastern European country, where publicly traded companies are expected to report, but most businesses do not have obligations to report on sustainability practices.

> We have the sustainability index by [the] Stock Exchange. The companies, public companies, or the big ones, if they want to be listed in this index, they are required to be reporting regularly. But not for the government body.

Co-optation principally occurs between the government and publicly traded companies in these examples. Furthermore, mandates focus on financial disclosure rather than social or environmental disclosure. Here, although public companies are expected to disclose financial information, corporations maintain agency within the reporting process because they have the ability to choose what information to reveal or conceal, if they even choose to disclose non-financial information. There is an important distinction to be made between the robustness of regulation between Eastern and Western Europe, which is mostly due to the building of capitalist structures following the fall of the USSR. Later in the chapter, I discuss how this has affected mandatory disclosure practices, but it stands to reason those younger democracies in the former Eastern Bloc have focused on mandating disclosure of publicly traded companies over private businesses to grow legitimacy within the global market.

Although Western European countries spoke about co-optation as obligatory and directive, there was one instance where the director spoke about mandating sustainability reporting as a dialogue between businesses and government. The director explained:

> This is more the responsibility of the government than of companies to transpose the directive into national law. Nevertheless, we have a good tradition that we sit together as science, as companies, and government to discuss how this would be

> best implemented in the [country] context. Now there was first an inclination to have a separate sustainability report like there was before, but especially the companies pushed very hard - and I promoted this as well - to have one integrated report, annually, where the financial-economic report is part and parcel and equals the environmental reporting and the social reporting and any other reporting.

This context is an outlier for how governments function with corporations. It describes the relationship as something closer to partnerism rather than co-optation, centering dialogue between actors rather than the government co-opting companies. However, dialogue is often used within EU discourse to discuss the framing of government action. Dialogue, as part of the language of partnerism, can also be used to mask internal conflict and avoid discussing tensions that played out during the discussion. I am therefore cautious to fully explain away this event. Instead, I see it as an example of how the UNGC uses the language of partnerism to strategically inject itself as an important mediator in the government-corporate relationship and mask potentially co-optive action between the nation-state and corporation. It appears that by joining the mandated reports into one integrated report, companies can meet the expectations of the state and the expectations of the UNGC. Further, we see the UNGC strategically use its power and positioning to play a central role in the development of reporting mandates.

Finally, the director of one compact discussed hesitancy as an important feature of the relationship between governments and companies in their country, where it has long been the stock exchange commission that mandates disclosure expectations. Historically, only publicly-traded companies were mandated to provide investors and regulators with financial disclosures, but mandatory disclosures about ESG practices were regulated in some more progressive leaning regions of the country. However, as discussed in Chapter 2, a growing concern among citizens about greenwashing has led to new calls for accountability, and there are expectations that the current presidential administration will mandate new climate disclosure practices sometime in the future. As a director at the compact said:

> There's a skepticism to Greenwashing or ESG washing in the marketplace, and there is a potential for greater risk and how that is being approached from a regulatory standpoint. Then we're also going to be seeing potential standards come in the climate space coming from the [stock exchange commission] and in other respects. It's a very dynamic space, and then, as with that, there's aversion to risk and preparing for what that will be.

This state of flux that the nation-state is experiencing around climate regulations and disclosure mandates speaks to a larger elasticity and expansion that is happening around regulating climate. But unlike the other nation-state context that dialogued to find a solution between the parties, the attitude in this context can be described as "hurry up and wait," with no real clarity about how mandated disclosure may change. There is a peculiar kind of power in making corporations wait; the sense of stuckness means that corporations are afraid to take action on sustainability for fear that it will not align with government mandates.

We see in this section that governments have different degrees of power in relation to the disclosure process by the nature of their relationship with corporate actors in their country. In Western Europe, nation-states can control and constrain the actions of corporations by mandating disclosure practices. However, in Eastern Europe, corporations maintain a sense of agency in their disclosure practices because they have a choice on what information to disclose, if they even choose to participate in reporting. In the US, the inaction of the government has caused corporations to wait on any kind of action regarding sustainability and climate change. When this happens, the governance structure appears to stagnate. Finally, within the context of the Netherlands, the UNGC director frames the relationship between corporations and governments within the language of partnerism rather than co-optation. Here the UNGC has been able to strategically use its power to claim a larger role in the reporting process. What this says then about the power of governments to impact the reporting process is that it largely depends on the relationships between governments and corporate actors within the country.

Practicing Mandatory Disclosure Among Governments and Corporations

When Directors of UNGC national secretariats talked about disclosure in the context of relationships between governments and corporations, they discussed the disclosure as mandatory in three ways. First, some directors spoke about mandatory disclosure as aligning with the goals of the UNGC. Here, the UNGC has a locus of agency to push government mandates in their favor. Second, some directors spoke about the tension between mandatory disclosure and reporting goals of the UNGC. Here, corporations are constrained in their actions due to the expectations set by governments and the UNGC. Finally, some directors spoke about the absence of mandatory disclosure and how the UNGC was trying to fill the gap with national secretariats. In this scenario, the UNGC has a locus of power to set the standards for sustainability practices in the business sector.

First, some directors explained that the increase in mandatory disclosure helped further the goals of the UNGC. In an interview with a director of the UK Global compact, they said

> It [mandates] has influenced for sure the level of disclosure, even just, you know, the fact that there was something coming from the European Union, and then also, obviously, from the UK Government is a huge driver for companies to improve their disclosure, the level of disclosure…That's also obviously going to affect the sections of the CoP that talk about human rights and labor rights.

Similarly, the Danish director described national mandates that built annual CoPs into the wording of the legislation:

> We have national legislation that requires all companies down to the size of 250 [employees] to report in the national financial act. So, there is a paragraph 99a and b that requires companies to report and explain on human rights, labor rights, environment, and anti-corruption. It's also stated in the act that if they submit a CoP, they can use the CoP to live up to the national legislation. That is, of course, an advantage to us [The UNGC] because it's almost one-to-one. Of course, you have to make some adjustments to your CoP, but you can use your CoP to live up to the national reporting requirements.

By mandating disclosure about human rights, labor rights, environmental rights, and anti-corruption, the nation-state can align corporate actors with the cultural values and goals of the state. From this perspective, the UNGC, at the very least, accepts and, in some cases, welcomes additional mandates that enforce reporting when it aligns with the goals of the compact. This demonstrates the power the UNGC has even within the confines of a government and corporate relationship. In this sense, the UNGC has been able to maneuver government mandates to prioritize a reporting structure that is similar to that of the UNGC.

I can speculate that a few factors contribute to this. First, the UN Environmental Programme was created to encourage environmental regulation at the nation-state level. Secondly, there are close ties between the EU and UNGC, as one director explained:

> Relations definitely will influence the CoP, and in that sense, one of the jurisdictions that is considered most advanced in terms of sustainability reporting is the European Union, which is currently in the process of reviewing its own sustainability or recently released a new sustainability reporting directive and plans to actually release specific standards by the end of the coming year to which companies have to disclose to. The next iterations of the CoP are aligned with those trends of requesting more specific sustainability data connected, in our case, to our ten principles, but this is aligned with the current trends and with demand in the market.

The newest iteration of the annual CoP framework is thus expected to mirror much of the EU's mandates for disclosure. This is good because it allows companies to conduct one report that counts for both mandatory disclosures and CoPs.

However, other directors explained that mandatory disclosure is creating tension in the reporting process between mandatory disclosure regulations by nation-states and a broader expanse of reporting goals from the UNGC. As an example, one director discussed the tension between government mandates and UNGC goals, saying,

> The legislation is changing a lot, so there are a lot of different standards, and companies have to report for every single standard for the EU. So, this is a problem for us because when companies have to make ten different reports, probably, with the time, they try to only focus with the main report or the things that are required by law. So, it's one of our main challenges today. But we try to work with all the reporting standards, too, and the EU law.

With the increasing number of government mandates and regulations corporate actors are expected to comply with, the corporate actor's home nation-state can force compliance or mandate the alignment of corporate goals to federal expectations. This constrains the agency of corporations because they are forced to comply with government mandates. This also means that the UNGC is forced to reconsider what reports might look like if they hope to continue to allow corporations to turn in a report that applies to both UNGC expectations and government expectations.

This tension surrounding mandatory disclosure does not appear prevalent in Eastern European countries. Instead, a voluntary professional organization like the UNGC pushes for disclosive reporting behaviors. As a director from one Eastern European compact explained:

> It depends on the country the importance of such reporting. In [Eastern European Country], it is extremely important because we don't have traditions of openness here. So initially, we considered that any kind of report, any variant of reports, is good for companies to start the openness. So, the Communication on Progress Report is a quite simple way of reporting. And so, we think it is this it's very good to start with such kind of reporting:

Another Eastern European compact said:

> This is the greatest challenge for [Eastern European Country] local network because we don't have legal obligations for our businesses to communicate on non-financial issues. There is only one legislation. That covers the only big businesses and state-owned ones that need to communicate about their non-financial activities. But in fact, they just need to fill in the boxes and say yes, we have environmental projects. Tick the box. Yes, we have human rights policies. Tick the box. That's it, and there is no responsibility for not providing this reporting. So, I see that there is a lack of legislative support in this sphere. And that is why not so many companies join the local network and communicate on their progress.

Much of the regional differences between Eastern and Western Europe have to do with the legacy of business culture. For example, many of the national secretariats of the UNGC were jointly funded by the UNDP and other business entities. As one director explains:

> UNDP at the time was not only hosting Global Compact within the office; I was formally UNDP staff with additional responsibilities described and included in my role as the Global Compact coordinator. So, UNDP was on board, plus companies. [There was an] initial group of companies, 20 something. So, the group was very small. For UNDP, cooperation with the private sector that was something new. The United Nations Development Program is mostly for cooperation with the government, not with the private sector, so we didn't have any mechanism or procedures. [We didn't] even know it was possible to sign an agreement between the private sector and UNDP, so all these things, we have to figure out. Now the situation is totally different. Of course, we are able to cooperate with hundreds of companies. We have long-term agreements. We have framework agreements.

This legacy of the private business sector is relatively new in Eastern Europe following the collapse of the USSR, so the UNDP was responsible for helping developing democracies thrive in a capitalist-run system. Meanwhile, the western half of Europe already had thriving economies that globalized in the 1990s and early 2000s (Keating, 1997). This history accounts for much of the tension between nation-states that have robust reporting mandates and those that do not. Nations influenced by the UNDP are earlier in their development of mandatory disclosures (Steiner, 2014). At the same time, Western Europe has dealt with the tensions between governments and corporations for a much longer period (Jackson & Apostolakou, 2010; Keating, 1997).

Here we see that the agency of corporate actors is constrained when nation-states have strict mandatory disclosure legislation. However, the UNGC has used these mandates to further its own goals. Some nation-states have mandated that UNGC CoPs can function as the basis for mandatory non-financial disclosures. This gives a locus of power to the UNGC to set the sustainability agenda while constraining some of the agency of corporations. Similarly, in nation-states where governments do not mandate reporting processes, the UNGC has become the agenda setter for sustainability practices of the business sector. Here, corporations maintain a sense of agency because they can choose whether or not to comply with UNGC disclosure practices.

Shaping CoPs as Compliance

When directors of the UNGC talked about annual CoPs in the context of relationships between governments and corporations, they discussed the CoPs as compliance. Mandatory disclosure is complex, and compliance with regulations carries with it a heavy weight. Nevertheless, some directors viewed compliance with government mandates as a first step to changing business culture, while others considered it the most basic expectation for corporations. Still, another expressed frustration with working in the confines of government mandates.

One director explained that companies needed to report on sustainability to increase overall transparency in corporate practices, saying,

> I think that to increase transparency, we have to change the mindset of business as a whole. There are a lot of topics that companies are not very comfortable to report on. But I also think that, with these guidelines from Europe and knowing that you'll have to comply with ESG criteria to access funds and loans, companies will understand that they have to report on the way they do business. Not just on the result of business, but on the way, they do business.

This quote demonstrates the constraints of a corporation to operate within the bounds of government mandates. However, there is also a sense that these mandates will alter the governance structure and corporate sustainability practices for the better.

Conversely, some directors viewed compliance with government mandates as a base-level expectation to create real change in sustainability and that UNGC goals were more ambitious than government expectations. The director of the French compact explained,

> We stress the SDGs. Because it's much, much more ambitious than do no harm, which is the wording of CSR. We say well, do not harm of course, it's good for the past and it's well done, and stick to the rules. Compliance it's also important, but the government rules are not so ambitious, let's be real. So, therefore, the SDGs are the only ambitious goals.

This tension between the importance of compliance speaks to a larger argument over whether to regulate or deregulate mandatory disclosure for companies. In one perspective, real sustainability change only happens if it is enforceable through the law. In the other perspective, minimum standards allow companies the flexibility to innovate their sustainability management without the interference of governments.

Mandatory disclosure does have, perhaps unintended, consequences for corporate actors. There is an important, though overlooked, tension between outright compliance and a sense of "stuckness" corporate actors must battle. One executive director explained,

> This goes back to some of the conversation we had about risk. Businesses want to act, but they feel like they need to wait, wait, and see what's going to happen with [national] policy. They don't want to do one thing and then get told it was the wrong move or get in trouble for acting in a way that isn't compliant with new federal laws. But until the [name of nation president] administration does something, we're just kind of stuck.

This director points out an important issue at the heart of the relationship between corporate and government actors; governments are slow to act. Instead, corporate actors have the flexibility, dexterity, and capability to seemingly upend their sustainability management in relatively quick succession compared to government regulations. Although, this in no way means they do. Regardless of this ability, corporate actors are hesitant to make decisions or move in certain ways that could risk their ability to comply with new national mandates. In essence, this tension highlights the constraints of corporations to act beyond the mandates of government. This means that the perception that "no one is working on climate change" continues to linger because of this standstill.

The corporations' need to comply with government-mandated disclosure constrain sthe ability of corporate actors to act beyond the confines of reporting mandates. On the one hand, UNGC directors believe governments have the power to force the business sector to take the practice of sustainability seriously. On the other hand, some UNGC directors believe that reporting mandates are the bare minimum requirement for corporations. Finally, when governments withhold regulations but express a commitment to the development of mandates, this leaves corporations with an inability to act. This kind of stuckness is a power all its own because it limits the agency of corporations to act in a manner that could either degrade the environment or help the environment. Each of these situations speaks to the ability of governments to shape and alter the governance structure of the UNGC.

CORPORATIONS AND CORPORATIONS

The third major relationship directors discussed as shaping transparency was between corporations themselves. Directors described the relationship between corporate actors as partnerships and collaborations but also as competitive, describing a tension that echoes the notion of co-opetition. I have chosen this term then to explain how corporations balance their competitive nature and the need for collaboration. Work from Browning and Beyer (1995) explains the concept of co-opetition as the way cooperation may be built within competitive industries, so organizations like the UNGC may be thought of as neutral ground within agreed-upon boundaries. The directors explained that organizations selectively share information and resources often in the spirit of finding a solution to an issue while maintaining boundaries that may disadvantage their competitive edge. This struck me as being very resonant with the idea of co-opetition as its discussed in the literature. In the interviews, disclosure was discussed as managing the "sharing" or "revealing" of information, which I refer to as selective disclosure to denote the managing of what to reveal or conceal. When the directors spoke about annual CoPs in the context of the relationship between corporations, the CoPs were framed in terms of risk or vulnerability.

Partnership and Collaboration Among Corporations

An integral premise of the UNGC that directors talked about is the development of collaboration between member organizations, on the premise that it is only when companies work together that innovations for climate change solutions happen. So, it comes as no surprise that the UNGC directors discuss partnerships and peer-to-peer learning as the reason companies join the compact. For example, one director discussed the peer-to-peer learning groups her compact is starting, to learn from one another and collaborate on common issues, saying,

> The companies are asking for peer learning opportunities and networking opportunities, and we are going to launch peer learning groups next year. This

> means that we have a group of companies who are interested in a specific topic, and we enable this kind of platform for them where they can discuss and share.

But this is also a global perspective. One director described the benefits of joining the UNGC by saying:

> We give them access to big global events where they can connect with other peers on a national as well as an international level. So that's what we also want to have, like giving space for peer discussions that they can learn from each other and that we can create or also help to create role models and that will lead processes and also inspire action to other companies or within other companies.

This language of partnerism infects the relationship between corporate actors by evoking aspirational and inspirational language about creating role models and a global network of peers. UNGC directors are trying to root the relationship of corporations within collaboration and partnership. In effect, it works to mask the competition that many directors spoke about and which I discuss below. Another director also spoke about the multinational collaboration between companies, describing it as a "feeling of belong[ing] to the same club." She explained:

> I see a lot of partnerships all the time because when a program runs in 30 countries at the same time, for instance, companies are always asking us to put them in contact with a company in Switzerland, or in UK, or in Spain, and this is really nice to see because they want to share what they are doing, they want to see how others address different topics with which they have problems and don't have solutions. They feel they belong to the same club, so they will respect the competition rules, partner with which each other, and learn from it.

Interestingly though, the thought of competition does not loom far from the central notion of collaboration in this quote, as though to say, the compact membership cannot have one without the other. But this was not the only instance that this tension between collaboration and competition was discussed. For example, one director discussed the openness with which companies will discuss their issues with others as a way to learn from them, but only if meetings are not being recorded:

> They are here to learn from other [companies]. They are open and say, okay, we would like to do this, achieve this, but we have problems at this site. How did you solve this? So, they're learning from others. If we are not recording the zoom meeting, for instance, during [a meeting about] gender equality, diversity, and inclusion, they can openly say their problems in their [own] companies, and they learn from others. I think this is important. The UN brand is giving companies more chance to be open, to be transparent with their operations and the challenges they face. I think this is also important for the companies, even if there are competitors in the room.

This quote explores the boundary setting that Browning and Breyer (1995) discuss in their work on co-opetition. This kind of space creates tensions between openness and closedness, vulnerability and defensiveness. Companies must carefully manage the tightrope of saying enough about a situation so that they can learn from peer companies and not cause potential harm to their company's reputation, largely due to the competitive nature of the global market.

When UNGC directors focus on the collaborative aspects of corporate relationships, I again found evidence of partnerism. There is a certain kind of intrinsic power in claiming that the only way to solve the climate crisis is through collaborative corporate efforts, as one director did when he said, "We're not going to solve the climate crisis without them [corporations]." This kind of claim, while hyperbolic, also describe the UNGC's sentiment toward corporate actors and gives corporations more agency and power than they should likely have. A collaborative relationship enables the agency of corporations; there is a sense that they have a wider selection of actions they can take, but the competitive nature of corporations also constrains the agency they possess because of their cautiousness.

Competition Among Corporations

Although the UNGC prefaces collaboration and mutual learning among its members, some directors admit that competition plays a role between companies in two key ways. First, directors described corporations as joining the UNGC because their competitors already had or because they were trying to lead climate ambitions in their sector. Second, directors admitted that companies were hesitant to engage with some aspects of collaboration due to competition.

First, directors spoke about competition's role in driving UNGC membership and sustainability leadership. For example, one director said

> Sometimes they are joining just because their competitors are here. Okay, they're saying, oh, are they participants, or they're asking do you have any other companies in our sector? Okay, when we say yes, we have these, so they're saying okay, we should be there as well.

Competition within sectors leads companies to try and match the moves of their competitors, like a game of chess. Additionally, a level of reputation management is part of the subtext the director discusses in competition between actors. If a corporation is not participating in the same governance spaces as its competitors, are they really on the same level of play?

Similarly, directors also discuss competition as this need to demonstrate climate leadership. As the director of the Dutch Compact explained, there has been a shift in what drives membership in the UNGC as it has gained more notoriety. He explained,

> You see a shift now from companies not aiming to become members. It's kind of, let's say, a group of companies that are really ahead of others. Like in the racing on a bike in the Tour de France, you are really ahead of the rest. But the majority of the companies want to be in the front of the peloton and steer and be the most important in the competition.

He then went on to explain that this kind of competition drives resilience, saying:

> A lot of studies show that the companies who are active like that [competitive] are also more resilient to crises, like the financial crisis of 2008, like the climate crisis, and also the COVID crisis. You see that our members, we ask them what did the COVID crisis do to you, and did you become less sustainable through it? Because yeah, simple reasoning I have less money, so I become less sustainable. And all answered, 'you know, this is not the case. We now see that sustainability means stability, resilience, and we don't need to buy resources, energy, water, so we are less dependent on the world trade.

In some regards, the director's perspective demonstrates co-opetitive values where competition pushes actors to be better to work toward a common goal. But interestingly, he was the only director that spoke about competition as creating resiliency in the face of crises. Instead, there was a generally held assumption that collaboration was the thing that made strides in sustainability management.

Although directors found value in competition driving new membership, some directors did discuss the issues that competition played in creating collaborative and open environments. For example, one director explained that competition between actors could deter openness and collaboration. However, she did find that getting them to share their challenges was able to break some barriers. She explained:

> [Partnership] that is a very big asset. To keep everything open and not try to keep everything yourself. I think if we want to move the bar, we have to open up and collaborate. And that is actually very difficult sometimes because different industry considerations are in competition with each other. And even in the global compact, I just had this dynamic… We do get, though, people that work with the environment from two competing companies to sit in the same room, and you get them taking

> out the competition. You're getting them to share their challenges, and their challenges are very similar.

Similarly, when discussing collaboration and membership dynamics, one director explained:

> It’s not like, hallelujah, let’s collaborate and set our business aside. Of course, there are business secrets. You can have a competitive advantage in having successful sustainability work. I think it exists… We use the Chatham House rules, which means that everything you say in the meetings stays in the meetings, and you can only use it there. We can’t say who said it. But I know that before, in the signup process, I think there were companies that didn’t want to agree to the terms before because they weren’t comfortable sharing their like company goals and so on. So, I think, of course, there is to some degree, of course, it’s competitive, and it’s not sharing. I mean, 100% sharing is caring philosophy isn’t going on. I think, yeah, that’s the real business reality that we have right now. And of course, you would like in the area of sustainability for everybody to cooperate. But, of course, it can be a competitive advantage to use your sustainability work in different ways. So, I think there’s a degree of it [competition]. Absolutely.

Both these examples discuss competition as a deterrent to openness. But the second example demonstrates the tension between collaboration and competition that can lead to selective disclosure. As the director pointed out, some companies are hesitant to participate because they do not want to share their information. The director explains that sustainability management can be a competitive advantage over other actors, so some companies are selective about revealing business secrets, even with the understanding that Chatham House rules require very delineated boundaries between the meeting and the rest of the world.

In co-opetitive relationships, collaboration facilitates and even encourages the agency and power of corporations, but the competitive undertones of corporate relationships can constrain the agency of corporations. They may be more timid or hesitant to act due to perceived risk. Conversely, in some cases, competition drives and enables agency and action for corporations that want to be set apart from their peers. In some ways, it speaks to the efforts of activist literature that views agency as resistance or fighting back. This competitive spirit drives action in much the same way.

Practicing Selective Disclosure & Greenwashing Among Corporations

Because of this tension between collaboration and competition, directors explained there is a natural inclination for companies to selectively disclose information in their reports. Interestingly, they also linked this issue to fears of greenwashing and overstating performance as reasons for organizations to selectively disclose information.

One director explained,

> No, I mean, I guess like, you know, transparency can come in various forms. It is the main way right now because it is mandatory, and every company has to produce a report. And so, there's the main mechanism that the Global Compact tests to ensure transparency and accountability of all the companies that are in it as much as the main integrity measure of this initiative. But obviously, you know, we also have a lot of, you know, content that is produced throughout the year, and events where our companies participate with all those conversations, they would be disclosing a lot of the actions that they are taking. I guess that in those cases, they might come prepared to not necessarily disclose everything. Whereas when it comes to reporting because there is so much there. There are so many frameworks that guide that, like a certain level of disclosure, they might be providing more information. So, I do think that probably, like right now, I would say yes.

In this quote, the director discusses the ability of a corporation to selectively choose what information to reveal. This demonstrates the agency corporations have to act in their own best interest and imbues a certain level of power to the corporation in the selective disclosure process.

However, selective disclosure is closely linked to issues of greenwashing. As one director explained:

> Companies are actually changing how they title certain things because there's a skepticism to greenwashing or ESG-washing in the marketplace, and there is a potential of greater risk.

The fear of greenwashing links to the perception of risk that companies have when writing annual CoPs. This is referred to as greenhushing, the fear of overstating or understating of sustainability and environmental management (Ettinger et al., 2021; Font, Elgammal, & Lammond, 2017).

I further found examples of selective disclosure related to fears of overstating performance. One national secretariat director explained:

> There is a concern also, you know, about that Greenwashing of that overstating of performance, and whether that also exposes the company to risk. Point is, disclosure is a legal minefield, as it should be from the [nation-state] perspective. And so that's the landscape, and it's changing because there are actual standards being put in place, but we don't know what those standards are going to be from a legal standpoint, but there are certainly market risks.

Here greenwashing and risk are tied to both the market and regulation. Companies fear that discussing progress in sustainability will be construed as greenwashing, but moreover, as regulations are enacted, there is a fear from corporate actors that an overstating of performance will carry with it legal risk. It appears that, especially as government mandates for disclosure are in flux, the natural inclination of companies is to be more selective with their reporting for fear that it may have legal repercussions. This speaks to the constraints of the structure as well as the recursivity that relationships between actors have to alter or change the governance structure in these arrangements.

Some compacts appear to be fighting against the stigma of greenwashing. The Spanish director spoke at length about how the Spanish Compact is trying to work through corporations' natural inclination to selectively disclose information for fear of greenwashing. They said:

> I think that sustainability will always be an area where you can say that companies are working towards greenwashing or bluewashing or whatever-washing because it has been like that these days. So, we as Global Compact think, at least from the Spanish local network, we can say that the best way to fight against this is with companies showing their results. Show what they are doing, make this information findable, give these results to their stakeholders. Not only make the effort to communicate how nice is this campaign or I am going to be part of the Global Compact and put the sign on our mailing campaigns, or whatever—but really make work that counts.

This quote gets at a larger discussion currently unfolding within the UNGC about reporting standards, which have largely focused on only reporting positive outcomes. Instead, with the change in annual CoP reporting standards, the UNGC is also pushing for impact reporting. The idea is that companies pinpoint, analyze, discuss, and address sustainability issues they are working to solve, being more open about the complexities and "mess" involved in transforming companies into sustainable business models. A manager in the UNGC Directorate explained:

> The impact materiality approach, so the impact of a company on people and the environment is central also to the UN Global Compact and what we call our principle-based approach. So, our work relies on the idea that the company has to assess, identify, and address those impacts, particularly those negative impacts, on people and the environment. And it is important, from our perspective, that a sustainability reporting framework considers that.

But there is a hurdle with trying to ask companies to be more open, more vulnerable in their reporting practices, and the feeling of risk that affects the decision-making process of disclosure.

In the practice of selective disclosure, corporations experience a high degree of agency because they have the ability to choose what information to reveal and conceal, strategically using this agency to develop a narrative about their sustainability management. The directors use the language of partnerism to try and mask the complexities and inconsistencies in disclosure practices. However, when corporations are faced with criticisms of greenwashing and blue washing, their agency is constrained or limited due to the fear of reputation loss. Although some national secretariats have tried to fight against the stigma of greenwashing and blue washing, it is easily recognizable that many corporations continue to selectively disclose information as a means to mitigate risk, threat, and vulnerability.

Shaping CoPs as Risk

When the directors spoke about annual CoPs in the context of the relationship between corporations, the CoPs were framed in terms of risk or vulnerability. They largely discussed concerns that market competition between corporations kept some actors from disclosing more information because of perceived risks and the need to manage their reputation. For example, the director of one compact spoke about how companies are naturally risk-averse, affecting disclosure:

> There is much more of a risk bias in terms of what's disclosed…Companies are looking at what one another are doing. And there is a natural inclination to disclose less as opposed to more.

An Eastern European compact director said

> I think it's the first step to transparency, but certainly, it is not the best way, maybe because some companies use this kind of report just to say how good they are, how many good events they organized, how they care for their staff members and that's all. They don't analyze the situation in general. They don't [talk about] risks and negative impacts. They are just talking about positive impact, and that's all. Yes, and they concentrate only on outputs, not even try to get information about the outcomes, impact, etc.

Corporate entities are concerned about their reputation management as well as how they compare to other corporations, so they carefully consider what information to share and release because they do not want competitors to have the upper hand. One director explained:

> There are many reasons. It depends. I guess the main one that I'm thinking of right now is reputational concerns and the risks of disclosing too much versus not disclosing. But in some cases, it is also a lack of availability of data. So, you know, like, if I'm thinking about supply chain, sustainability, and issues that around child labor, modern slavery, there's not only a reputational risk involved in disclosing the information, but there are also some serious issues in actually being able to track everything in the supply chain, especially now that the companies deal with like global, huge supply chains that have several tiers. And so, getting to even just tier three of their supply chain can be quite challenging. And then sometimes, I guess that when some information is not included in a report, that doesn't necessarily mean that the company is not trying to address the issue, but they might be seriously concerned about the reputational risks involved. So, I think that is the main reason why a company might not want to disclose right now.

Given all of this, it is not surprising that increases in corporate disclosure do not have the desired effect. Corporate actors have to carefully manage industry standards, corporate competitors, and stakeholder expectations. Therefore, transparency is invariably practiced as selective disclosure within this relationship. As Janning et al. (2020) note, transparency in corporate contexts is a strategy because they are concerned about perpetuating an image or reputation over discerning a full account of transparency.

When organizations turn to selective disclosure to manage the transparency process and its relationships with other actors, it has important consequences on the perception of sustainability reports and communications on progress. A director of an Eastern European Compact said:

> I think they are afraid of the possibility. Maybe they think that there's a risk that if they tell us, we have this project in development and then something happens, and it doesn't finish on time, or the results are not as good as they expected. Maybe they feel that it's bad for their brand. And maybe they don't want to share the information with their competitors.

This relationship demonstrates the deep complexities within a singular document, the communication on progress. It is unsurprising that when consumers call for more accountability, government actors enforce more regulations, and industry competitors look for every advantage. Corporate actors carefully weigh the relationships between the different stakeholders, looking to stay within the bounds of legality and manage any foreseen risk. The perception of selective disclosure becomes a strategic veneer to share just enough information to satisfy stakeholders but control the information flows and maintain legitimacy.

When annual reports are framed as risk, it is much harder to assume who the communication is for. Although, I expect that it is a multitude of stakeholders, including other corporations. However, the purpose of this communication is clear. CoPs and annual reports are strategic in how they mold the narrative of a corporation's sustainability practices. Annual reports are a discursive and material representation of a corporation's agency and its ability to communicate and perform "sustainability." These reports have a power all their own in persuading stakeholders to take part in the corporation's vision of sustainability management. However, these reports also represent the power of stakeholders to hold organizations accountable because they are concerned with the risks to reputation. There is a tension then between providing stakeholders clarity on the management of sustainability and the corporation's need to protect its bottom line.

CONCLUSION

This chapter has addressed the first research question, asking how governance actors perceive and practice transparency in global environmental governance arrangements through a series of 17 interviews with directors of UNGC national secretariats. Voluntary disclosure has long been the assumed dominant frame for transparency in environmental governance. However, this chapter finds that relationships among UNGC actors define the practice and perception of transparency within global environmental governance.

The relational transparency framework describes three salient relationships that shape and drive disclosure within environmental governance. The first relationship between the UNGC and corporate actors is a kind of partnerism where the practice of transparency is an embedded disclosure, and the perception of the annual CoP is one of mutual learning and joint accountability. Second, the relationship between governments and corporate actors can be described as co-optive, and the practice of transparency is mandatory disclosure that causes the perception of the annual CoP to be one of compliance. Finally, the relationship between corporate actors is co-opetitive, and transparency is practiced as selective disclosure that causes the perception of annual CoPs to be one of risk or vulnerability.

Central to our understanding of transparency as a relational process are three key factors. First, a relational perspective understands transparency to be multidimensional and refractive. I found evidence of this in the way UNGC directors spoke about disclosure. It is possible in the same network that disclosure and thereby transparency are practiced and managed in different ways. Secondly, in a relational process, I understand that transparency recursively shapes the governance structure of the network. For example, when governments mandate disclosure practices, there is evidence to suggest that the UNGC tries to align its own governance and disclosure procedures with nation-states. Finally, transparency within governance arrangements distorts power asymmetries. I found evidence of partnerism discourse across all three relationships that is used as a way to invoke partnership and reciprocity among actors, even when there is clear evidence to the contrary. Instead, it appears that multinational corporations have the majority of the power and control and can maneuver and shape the governance of the UNGC to their advantage.

For the past two decades, voluntary disclosure has been the assumed dominant practice of transparency within global environmental governance, and with it, there is a leading assumption that annual reports and CoPs are the way corporate actors communicate sustainability management. We understand that reporting operates within a global environmental governance theater, enabling membership in these arrangements. However, an era of visibility has drawn attention to issues of climate change and how organizations report to stakeholders about sustainability. Instead, we need to understand that reporting operates within a larger theatre than just environmental governance spaces, and the digital landscape has greatly affected how reporting is practiced.

In this chapter, I explored how relationships between different actors and stakeholder groups impact the reporting process, but I further take up this issue by working to understand how corporations use their resources to adapt their reporting practices in an era of visibility. In the next chapter, I argue that rather than an annual report, the process of reporting has become constant, inundating a range of stakeholders with messages about an organization's sustainability practices. Using an extended case study of IKEA, the chapter then addresses six elements of the constant report to explain how reporting is now constant, relentless, and highly visible.

Chapter 6: The Constant Report: An Extended Case Study of IKEA's Environmental Reporting

> There's many of us who want to have this radical transparency in where we want to be and the challenges we face in getting there. And just being honest with our consumers and society and what we're trying to do, but also that we know that we have a lot of work to do. We probably aren't as transparent as we should be just out of like, fear of negative feedback, or doing it the wrong way, or something like that. —IKEA sustainability manager

There is a long-held practice that organizations, especially corporations, communicate sustainability through annual CSR or sustainability reports. Here they use a mixture of facts, figures, measurements, and stories to highlight their contribution to issues such as stopping climate change. We are told to take these reports at face value, interpreting them as a commitment to an evolution of sustainability in their business practices and supply chains. In the past, reporting has been periodic or annual, done through one report emphasizing many facets of sustainability. However, as I demonstrated in the review of literature, the practice of annual reporting has changed with the evolution of the digital landscape. Instead, reporting is a constant process due to the adaptability of technology, increased pressures from stakeholders, and the era of visibility.

Historically, our understanding of reporting is one in which organizations routinely and systematically respond to stakeholders in publicly available reports where they discuss progress on social and environmental issues (Fuchs & Kalfagianni, 2009). This practice of sustainability reporting gradually became institutionalized with the emergence of the

UNGC, at least among multinational corporations (Elg & Hultman, 2011; Mamic, 2005; Pedersen & Andersen, 2006).

But many of our assumptions about reporting are still based on conventions that reporting is an exclusively environmental governance process. Instead, we need to consider how digital technologies and an era of visibility have disrupted and altered the reporting practices of organizations. As Dalal and Bass (2002) charge, to communicate sustainability, a range of information, mediums, and messages must be used, including "documents and audio-visual, events, networks, databases, electronic media, and mass media" (p. 236).

Additionally, we have long understood reporting to be a dyadic form of communication such that it is an organization to a stakeholder (Eisenberg, 1984). Here there is an assumption that transparency operates within an information transmission model (Axley, 1984) that I discussed previously in Chapter 3. The goal of this kind of reporting strategy is to focus on the predictability and understandability of data (Gray & Kang, 2014). However, we now understand that with the rise of an era of visibility and digital technologies, organizations are now embedded in rhizomatic and dynamic inter-organizational arrangements (Cooper & Shumate, 2012; Doerfel & Taylor, 2004; Yang, 2020).

Issues of the environment and sustainability are now quintessentially considered wicked problems that operate within multi-stakeholder issue networks, a kind of inter-organizational approach that favors actors from all sectors of society working toward a common goal around a particular niche of issues (Doerfel & Taylor, 2017; Le Ber &

Branzei, 2010; Monge et al., 20008; Moog et al., 2015; O'Rourke, 2006; Saffer, 2019). These sorts of inter-organizational groups carefully negotiate the practices and processes of environmental governance (Heimstadt & Dobusch, 2017). As such the relational aspects of environmental governance and reporting have become apparent. Relationships are more than one audience or stakeholder, so now there is a need to constantly communicate and constantly report.

Several corporations now use multiple communicative approaches to relay their sustainability strategies, allay consumer fears, and reach out to new audiences. H&M, for example, has launched a sustainable clothing line called H&M Conscious, and all store tags include information on the water and energy used in the washing process of clothes. Tesla's brand is literally "Driven by Sustainability." Its adverts feature the impact of choosing electric-powered cars. Microsoft features sustainability projects across its social media platforms, hosting grants and competitions for sustainability innovation. But perhaps one of the companies that most put sustainability front and center is IKEA.

This chapter explores how corporations practice alternative reporting methods to make sustainability highly visible to their stakeholders. I ask:

RQ2: In an era of visibility, how do corporate actors report on sustainability in global environmental governance arrangements?

To engage with this question, I use an extended case study of IKEA using five interviews with IKEA sustainability managers, five site visits to IKEA stores, IKEA documents, social media posts, and news stories. The chapter explores reporting for sustainability as constant, relentless (Ganesh, 2016), and highly visible. I refer to this as a constant report, a ubiquitous sustainability campaign of interrelated activities targeting a myriad of stakeholders. To do this, I first discuss IKEA's history of sustainability and environmental reporting. I then discuss six features of what I call the constant report that are evident in IKEA's contemporary reporting practices.

IKEA, SUSTAINABILITY, AND ENVIRONMENTAL REPORTING

Founded in 1943 by Ingvar Krampad, IKEA is the largest home goods manufacturer and seller globally, with 456 box stores in 56 countries and over 1800 suppliers worldwide (IKEA History, N.D). IKEA's core vision, "to create a better everyday life for the many," purports to be one of the most sustainable corporations in the world and has a long history of environmentalism, but that history is complex.

In the 1980s, after expanding to Germany, the US, and Norway, IKEA dealt with a highly publicized scandal involving unsafe levels of formaldehyde found in furniture paint and lacquers (Grayson, 2011). IKEA eventually banned formaldehyde from all its products in the early 1990s. But this also brought greater scrutiny to IKEA's environmental practices. At the beginning of 1990, IKEA invited Karl-Henri Robert, the founder of the Natural Step, to address its board of directors about improving the company's environmental performance (Owens, 1998). By 1992, IKEA adopted its first Environmental Action Plan, one of the first corporate organizations to do so (Owens, 1998). In some ways, IKEA's environmental strategy can be understood as an extension of a culture that has already prized resource conservation as a core design principle since its founding in 1943 (IKEA History, N.D.), but it also denoted an anticipative rather than reactionary thought process that directly relates back to the formaldehyde scandal. IKEA's action plan and involvement with Natural Step was considered a revolutionary business case at the time, as Larson and Reichart (1996) write in their analysis of the program. But it was not until 2004 that the organization published its first social and environmental responsibility report, which was published on IKEA’s UNGC membership page. In it, IKEA shares with stakeholders how it was using sustainable practices in its business and supply chain.

The report’s publication marks the beginning of IKEA’s next phase in its environmental efforts. While its first environmental action plan was focused on redesign and implementation of environmental efforts, the second phase turned outward to explore new memberships and partnerships in environmental issues. In 2004, IKEA, as Inter Ingka group, was one of the first signatories of the UN Global Compact, publishing an annual sustainability report every year after that. In fact, many scholars have stipulated that the UNGC was responsible for standardizing annual reports as part of an organization's response to being more environmentally and socially responsible (Elg & Hultman, 2011; Rasche, Waddock, & McIntosh, 2013; Schembera, 2018; Vogel, 2010). In 2004, IKEA also introduced its own code of conduct for suppliers called IWAY, which handles several issues, including safety, social, and environmental impacts. IWAY was introduced as part of an effort for IKEA to better regulate its sustainable supply chain, but the code also mandates annual reporting practices for suppliers.

In 2012, the company unveiled a new environmental strategy called the People & Planet Positive Agenda that focused on three areas of health and sustainable living, circularity and climate positivity, and fairness and equality, repurposing its social and environmental responsibility report into a sustainability report. In 2016, IKEA repurposed the annual report for a final time to account for the introduction of the UNGC's sustainability development goals, which one IKEA sustainability communication manager I interviewed called "a good communication framework that's recognizable and easy to maintain."

But while IKEA has worked to center sustainability in their business strategy, the CEO of IKEA, Jesper Brodin, also explains the furniture maker is undergoing two transformations.

> We're in the middle of two big transformations. The first is how we get closer to our customers, and the second is how do we become a completely sustainable company…We're providing a digital accessibility to our customers that wherever you are, whenever you want it, you should be able to shop more easily. But more important you should be able to get our knowledge. (LinkedIn News, 2019).

IKEA has done just that. In 2015, when it began to reinvent its digital content, IKEA would often match stories from its annual sustainability report with posts across its social media accounts as a means of promoting its sustainability practices. Today, IKEA’s sustainability content is everywhere, in stores, on social media, on TV, and still in the annual sustainability report. But IKEA’s digital transformation also reshaped how the furniture-maker reports sustainability to its stakeholders.

Using an extended case study of IKEA, this chapter will discuss how constant communication, the relentlessness of data, and high visibility create the constant report, defined as a perpetual sustainability campaign of integrated activities that target a host of stakeholders. There are six key elements of this constant report (1) the constant report is visible; (2) the constant report is networked; (3) the constant report is pluralistic; (4) the constant report is personalized; (5) the constant report is promotional; (6) the constant report is performative.

THE CONSTANT REPORT AND CONSTANTLY REPORTING

There is a noun-verb issue within this chapter that I want to take a moment to discuss. Does the constant report exist as an object or as an activity? I would argue that it is both. At any given moment, when a stakeholder interacts with a corporation's sustainability communication, they experience that message as a report. However, if we broaden our purview, we understand that one message is an act of reporting. Taken together, we see that the corporation's constant act of reporting creates a larger object that I refer to as the constant report, and stakeholders interact with both the object and the activity.

The constant report signifies the object or artifact (report) and the process of presenting an organization's sustainability practice (reporting). Moreover, it is important to understand that communication does not just come from the public relations or marketing office; it is not so much a specialized campaign as an integrated activity of the entire organization. Sustainability communication happens at every level of the organization.

Although the term constant is generally a nomenclature of time, I use the term constant to denote both the sense that it appears "all the time" but also that it is "everywhere". Essentially, this feature of the constant report stems from the capability of social media, the internet, and digital technologies—digital ubiquity. Constancy is in part a juxtaposition to an "annual report" something that is periodic or happens once a year, and it targeted for a particular audience for a particular purpose. Rather, in the constant report, constant signifies the abject change that digital ubiquity has brought to the reporting process by making the communication process feel continuous, relentless, and inescapable.

Below, I outline six elements or features of the constant report, but I also think it is imperative to explain that these elements build on one another. There is considerable overlap and interaction between each of these elements. In truth, the six elements are related to one another. For example, visibility cannot occur without the network on which the constant report is based. IKEA uses visibility to help personalize the sustainability message, which in turn speaks to both the promotional and performative aspects of the constant report. In essence, each of these features of the constant report depends upon the other features that come before it, such that the production of promotionalism and performativity that are perhaps the most critical features of the constant report occur because of the visibility, networking, pluralism, and personalization that precede them. I discuss each of these elements more in depth throughout the rest of the chapter.

THE CONSTANT REPORT IS VISIBLE

In my engagement with IKEA, I see visibility as a prime feature of the constant report. I refer to visibility in this context as an organization's dual processes of amplification and monitoring of information with the intent of seeing and being seen. Because of the datafication and digification of information, individuals and organizations have created trails of data that can be compiled, analyzed, evaluated, and made visible to stakeholders through mediums and messages (Flyverbom & Garsten, 2021; Ganesh, Stohl, & James, 2022; Leonardi & Treem, 2020). At IKEA, this is the case with the internal corporate governance framework, IWAY.

Visibility amplifies an organization's message for better and for worse. Thomas Bergmark, the former head of IKEA sustainability, explained,

> We will make information about our sustainability efforts more easily available to different stakeholders, including the customers in our stores that we are working on — to be more transparent, to be more visible in these issues. It's expected from our customers. (Roberts, 2007)

IKEA tries to amplify its sustainability work to demonstrate transparency to its consumers. Take, for example, IKEA's push for a more sustainable cotton supply chain that visibly amplified its use and views of cotton in three key ways. First, IKEA was a founding member of the Better Cotton Initiative (BCI), and it used this membership to amplify its commitment to more sustainable cotton practices in the textile industry, shape the perspectives of sustainable cotton production, and establish traceability mechanisms that favor IKEA's approach. Second, several journalists interviewed IKEA sustainability textile developers about the initiatives, with articles published in *The Guardian, The Press Trust of India, Business Standard, The BBC, Hindustan Times*, and more niche publications like *Sustainability Brands* and *EcoTextile*. Third, IKEA began in-store promotion of their cotton textile products, running images such as this Cotton Advert in an IKEA Store (see Figure 3)

Figure 3 Cotton Advert in IKEA Store

This image I collected at an IKEA store in Texas ran in American stores, demonstrating to customers that IKEA was committed to sustainable textiles. In developing each of these efforts: pioneering BCI, publishing news stories, and running promotional ads, IKEA was able to maneuver in such a way that it amplified its message about sustainable cotton and centralized itself in the conversation about cotton production as a pioneer member of BCI.

Conversely, amplification can mask or hide practices that harm sustainability. For example, in 2021, EarthSight investigated IKEA for illegal forestry practices in Russia, but the report gained little traction. Meanwhile, IKEA has amplified its work with the World Wildlife Foundation (WWF) and other forestry initiatives to combat and essentially silence the negative publicity. On May 12, 2021, IKEA published an article titled "Renewed IKEA and WWF partnership to accelerate action to enhance biodiversity" The article was also picked up by niche textile publications *Fibre2Fashion* and *EcoTextile News*. In August of 2021, IKEA again published a piece titled "Our view on Forestry," laying out the furniture maker's values and business practices regarding forestry and furniture. The brand also pumped content to several of its social media feeds, discussing IKEA's forestry work and the emphasis on using wood as a sustainable source to create a completely circular supply chain. But perhaps the most ingenious tactic they have used is silence. IKEA has not publicly commented on EarthSight's reports, giving them no credence and essentially burying the report. Instead, by pumping out so much information about their forestry strategy and sustainable supply chain initiatives, they have redirected focus to their narrative about forestry and allowed the EarthSight story to flounder.

Visibility also involves monitoring. The organization extracts information from consumers, suppliers and service providers, governments, etc., through observation, monitoring, and surveillance. In practice, we need only look at IKEA's internal corporate governance framework, IWAY, which stipulates expectations for suppliers and service providers. A US sustainability manager explains,

> We realized that if we started to go deeper into the layers of our supply chain, things weren't up to the standards or expectations that IKEA had. And we recognized that we had the opportunity and the responsibility to educate and support our suppliers in our supply chain and look at our entire value chain, ensuring that everything that we're touching, in a sense, or least knows what our expectations are, and then working with them, to continuously develop. We then have internal auditors on the direct side and the indirect side who, I would say, their full focus or majority of what their role is, is to be in constant communication with a main point of contact and supporting them in ensuring that they're meeting the expectations of IWAY.

We see then that monitoring is not necessarily negative if it enforces sustainability practices that help create a more sustainable society and environment. But there are also issues of control at play when corporations can collect so much information about consumers, suppliers, and service providers that are often in developing nations. This draws parallels to Zuboff's (2019) work on instrumentarian power, where corporations control information flows through their ability to manage visibility.

In the constant report, visibility is a dual process of amplification and monitoring. With the help of technology, organizations can take in and push out constant streams of information simultaneously, creating a multitude of new data points to help them continue to personalize and promote their sustainability practice. But amplification and monitoring also allow IKEA to centralize or deflect its role in sustainability issues, effectively controlling the brand and maintaining its image. But visibility in the constant report cannot occur without the network on which the constant report operates.

THE CONSTANT REPORT IS NETWORKED

The constant report operates across a series of media, platforms, and message channels. During my interviews with IKEA sustainability managers, they often spoke to me about examples of sustainability messages or advertisements being seen in multiple locations or the need to communicate with stakeholders through multiple channels. I came to understand this as a feature of the constant report being networked. The nature of data dissemination at IKEA is such that it feels as if it is everywhere all the time. I adopt a network perspective here to illustrate how the information nodes shape, alter, and adapt the constant report, such that the network of the constant report will look different over time. Moreover, the constant report develops a range of mediums, platforms, and message channels that interact with one another to communicate sustainability to stakeholders.

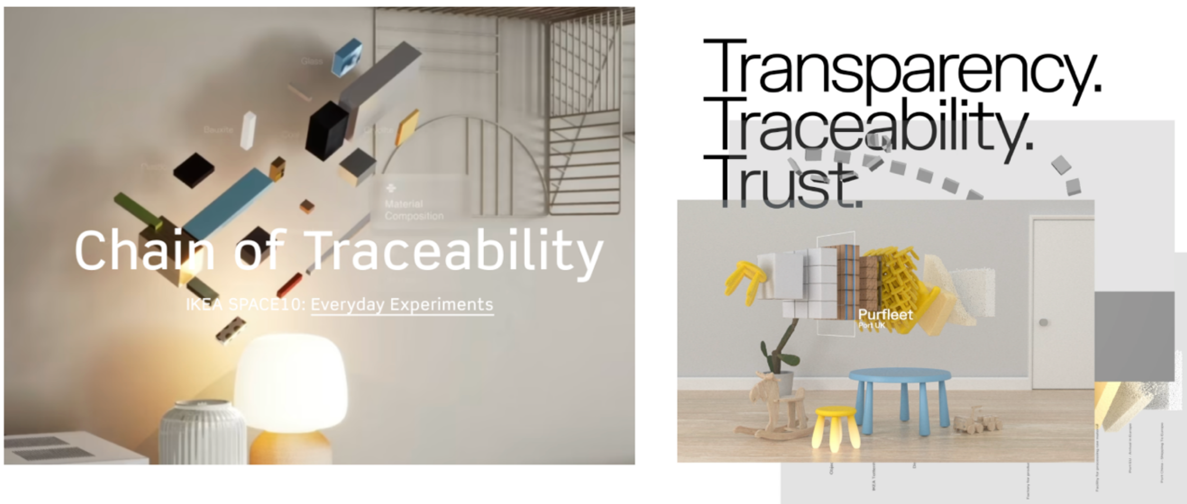
By adopting a network perspective, I am able to discuss three key features of the constant report. In this section, I begin by discussing how IKEA uses micro and macro relationships to shape the structure of reporting (Baker, 2007; Jones, Watson, & Gardner, 2004; Kuhn, 2012). Second, I look at how IKEA uses interrelated communication networks to push the organization's sustainability narrative; I refer to this as recursive interdependence (Bergenholtz & Waldstrøm, 2011; Yuan et al., 2010). Finally, I expand on the multiplex relationships IKEA has with its stakeholders to communicate sustainability practices (Lazega & Pattison, 1999; Stohl, 1995) that are present throughout.

Micro-Macro Relationships in the Constant Report

IKEA tries to develop personalized relationships with each of its stakeholders, but we come to understand the needs and desires of the individual by using aggregate data from a range of stakeholders. Similarly, we can consider that IKEA creates individual messages about a sustainability practice, but it is by looking at the sum of these sustainability messages that we come to understand the larger practice of IKEA's sustainability reporting. We can recognize this then as a micro and macro relationship, where the actions of individual nodes influence the overall structure or macro level of a network over time, and the macro level, or overall structure shapes, constrains, and alters the actions or potential behaviors of nodes.

For example, IKEA recently launched an augmented reality app called Chain of Traceability (see Figure 4).

Figure 4 IKEA Chain of Traceability App



The app allows users to upload information about the IKEA products individuals have in their homes, and the app will then produce a 3D rendering of a product's production history, material composition, and carbon footprint. The app is meant to help individual consumers make smart sustainability and consumption decisions about their purchases. However, the app also creates a digital twin of consumers' homes. Over time, the more consumers upload information about their consumption habits and product purchases, the more information IKEA has about overall consumer behaviors. With enough consumer data, IKEA can produce a series of digital twins that act as simulations for stakeholder behaviors, giving

IKEA access to real-time data, machine learning, and decision-making models that it can use to make macro-level decisions that impact the individual stakeholder.

In this example, we can see there is a complex interdependence between individual and relational network observations in the constant report. By this, I mean that although the network of the constant report represents the sum of its parts, a macro understanding of sustainability communication in an organization, it also represents the micro-level exploring dyadic connections between nodes.

If we consider Coleman's (1990) model of micro-macro links in social networks, we see that by examining the individual micro-level dynamics between nodes, we can begin to comprehend the macro-level structure of the network. The interdependent actions of many individual nodes shape the structure of the network (macro-level) and constrain the possible behaviors and actions of individual nodes in the future (Hedstrom, 2005; Stadtfield, 2018), recursively shaping the structure of the constant report over time.

We can also see this in the environmental practices of IKEA in the way IKEA approaches sustainability at a micro and macro level. For example, IKEA sources timber from 50 countries around the world (IKEA Timber, N.D.); however, in 2020, IKEA found falsified documents by a Chinese goods supplier. Because of this one incident, according to IKEA (IKEA Timber, N.D.), they have increased the number of audits of timber suppliers by 20% and increased the number of third-party audits to verify IKEA assessments by 50%. Additionally, they have developed forensic tools that trace the isotope and DNA analysis of wood back to its source as a means of verifying the accuracy of information provided by suppliers. In this example, we see that the actions of one supplier have impacted the macro-level auditing and verification structure of IKEA's timber supply chain. In turn, this also forces harsher auditing practices on suppliers, making them document more information and learn new traceability and verification techniques.

To summarize, we can explore the constant report in terms of micro and macro relationships by understanding that individual network nodes are constrained by the macro-level structures of the network, and when individual nodes collectively work together, they influence the macro structure of the network.

Recursive Interdependence in the Constant Report

The individual communication networks that comprise much of IKEA's communication strategy do not operate on their own. Rather, we see that IKEA gathers information from stakeholder interactions across networks to help it determine the best practices for communicating with stakeholder groups on their various social media platforms and media channels. This kind of interdependence explains the reliability of one network on another in the constant report. By this, I mean that there is a targeted coordination effort that IKEA uses and builds to communicate its sustainability practices to stakeholders.

We can think of the constant report as a network of networks that is a robust interdependent multi-layered system of networks with the sole goal and focus of communicating about a corporation's sustainability. In practice, this means that nodes from one network are dependent on support from nodes from another network. In the constant report, the interdependence is recursive, over time shaping, altering, and manipulating the structure of the network into something new.

Let us continue with the example of IKEA's forestry practice. We understand that with 50 suppliers worldwide, IKEA is using different networks to trace and verify information. However, we also understand that the verification process is based on interdependent networks and data points. The first network is the paper trail provided by the supplier that auditors then use to verify the information. The second network is a set of blockchain data points that trace the starting point of the timber supply, and the third is the use of wood pulp DNA to verify the timber’s origin (IKEA Forestry, N.D). These three information networks are then used to verify the legal practices of forestry management and the collecting of timber. We can say then that these three networks are interdependent, and as the reliance on these three networks continues, it becomes a recursive practice.

The communication system that then comprises an organization’s constant report is made up of a series of open networks that both provide and receive influence from the environment around them (Katz & Kahn, 1978). As such, the interdependent nature of these networks is used for targeted coordination efforts. These cooperative efforts converge toward a central purpose of providing information about an organization's sustainability practices. As this coordination happens, again and again, there is a recursive interdependence that is established between networks that shapes the overall structure of the constant report.

Multiplex Relationships in the Constant Report

In the constant report, corporations use the affordances of different communication networks, media channels, and digital platforms to align with the needs of stakeholders and then use communication networks to simultaneously distribute and collect sustainability information and messages. This can be thought of as a multiplex relationship that denotes two or more simultaneous connections between nodes. The more relationships a stakeholder has with the organization's different platforms, the more multiplex the relationship.

When speaking with IKEA sustainability managers, they referenced the similarities in messaging seen between Instagram, in-store adverts, and the annual sustainability report. As an example, consider IKEA’s communication about phasing out plastic packing for their products. The first figure comes from an IKEA commercial that depicts IKEA’s new recyclable food containers (see Figure 5). The second figure is from an IKEA press release discussing IKEA's mission to phase out plastic packaging (see Figure 6), and the third figure is from an IKEA Instagram post announcing its phase-out of plastic packaging (see Figure 7). We see then that one message is sent across several communication channels to reach a stakeholder group like consumers, who receive or access that information in several places.

Figure 5 Advert of IKEA recyclable food containers

Figure 6 IKEA Press Release Announcing Phase out of Plastic in Packaging

23 November 2021

IKEA to phase out plastic from consumer packaging by 2028

In line with the commitment to have a positive impact on both people and planet, IKEA will phase out plastic from consumer packaging solutions. The phase-out will happen in steps, starting with all new range by 2025, and running range by 2028. With this phase-out, IKEA aims to reduce plastic waste and pollution, and drive the industry agenda to develop packaging solutions centred around renewable and recycled materials.

Figure 7 IKEA Instagram Post saying Goodbye to Plastic Packaging

We can also see the interplay between multiplexity and diffusion. Consider, for example, a commercial IKEA disseminated to its Arab-speaking consumers. The commercial was posted on IKEA's Instagram accounts in Egypt, Oman, the UEA, and Qatar. The video was watched by approximately 100,000 viewers across the four accounts. The video also included a link to IKEA pages about sustainability initiatives in each of those countries. In network terms, diffusion can be referred to as the spread of information among interconnected nodes or entities in a network. The rate and intensity of diffusion depend upon where and how often information is posted (in our case, four times across four accounts). Individual nodes then act as a source of motivation in the diffusion process, so if the commercial was reposted by others on Instagram (which is unfortunately impossible to tell with the new algorithm), then we would see more diffusion of the commercial on Instagram. Thus, the likelihood of a consumer seeing the commercial increases based on both the multiplex of channels the consumer uses and the diffusion rate of the commercial.

The constant report is built on a system of networks that interact with one another. As stakeholders interact with an organization across multiple channels or platforms, they develop more multiplex relationships. They are inundated with organizational messages across platforms, but this system of networks also makes it easier to to communicate to a host of new stakeholders and audiences. To this end, we can understand the constant report to be pluralistic.

THE CONSTANT REPORT IS PLURALISTIC

The constant report operates in a pluralistic theatre, where an increasingly diverse set of audiences and stakeholders interact and demand transparency. In my interviews with IKEA sustainability managers, they spoke about a range of actors they communicate with and how this shapes sustainability reporting. I came to think of this as a kind of pluralism, referring to the diverse set of stakeholders and audiences an organization engages with about sustainability. To illustrate how pluralism is signaled within the constant report, we can consider the diverse set of stakeholders sustainability managers discussed in explaining how IKEA communicates sustainability within the network. Three specific stakeholder groups were discussed: consumers, other businesses, and co-workers.

For IKEA, each of these audiences is diverse and different. In this section, I explain three ways that IKEA communicates with stakeholders about sustainability practices. First, consumers are integral to IKEA's business, but more consumers have adapted their consumption behaviors toward greener products in recent years. IKEA, therefore, has to demonstrate sustainable practices to woo consumers. Second, in the case of other businesses, IKEA has staked its reputation on being a climate leader, so there is certainly a level of vanity in "doing things the IKEA way." Still, sustainability managers I spoke with genuinely believe that IKEA has a responsibility to help other businesses become sustainable and circular. Finally, IKEA employees are integral as a stakeholder group because they ultimately run the operations, design products, innovate business streams, and function at every level of IKEA.

Although consumers, other businesses, and employees are the focus of IKEA's reporting, other stakeholders, including governments and society, were mentioned more broadly. For example, a sustainability manager in Europe said:

> We think of ourselves as climate leaders, and that means we have a responsibility to talk about and share our story and our experiences with as many people as possible, but that looks different depending on the stakeholders. On the commercial side, we're really dealing with consumers, but on the supply chain side or even our brick and mortars, we have third-party suppliers and other business partners. And then we have society more broadly, that can be government on a number of levels. We’re also talking to other businesses more generally.

As a multinational corporation, IKEA is beholden to a number of stakeholders and audiences regarding the communication of sustainability. This quote demonstrates the complex nature of just how many groups make transparency demands on one organization. At the same time, it also demonstrates that there is some parsing out of information. Not all information is relevant to every stakeholder group; instead, information is personalized, something discussed later in this chapter.

IKEA Consumers

IKEA's largest stakeholder group is consumers. In 2021, 775 million customers visited IKEA's brick-and-mortar stores, and its website had 5 billion visits (Simionato, 2022). With stores in 56 countries, IKEA consumers are themselves a plurality, but IKEA still centralizes the concept of home and sustainability to communicate with their consumers.

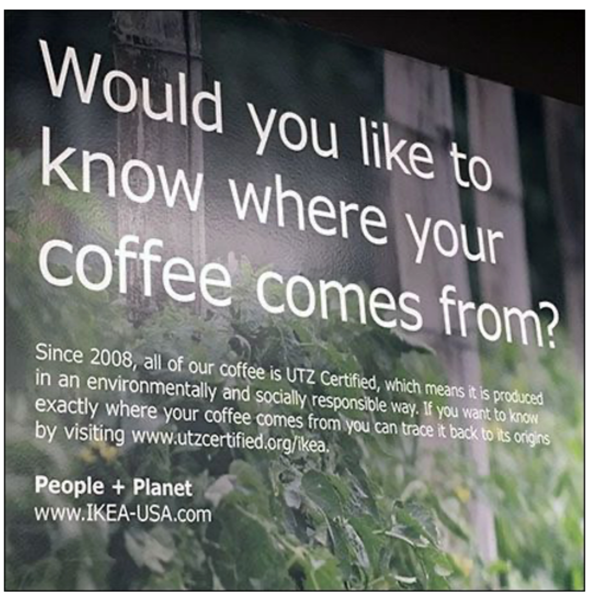
Johansson and Thalander (2012) explain that IKEA uses a hybrid strategy to communicate with consumers. The products, the store, and the catalog are global, but advertising is more personalized to the market. In practice, we see IKEA play and adapt the concept of home to communicate sustainability with a plurality of consumers. For example, a sustainability manager in Australia explained:

> Walk through our stores, and you will see that the majority of communication in our stores is about how customers can live sustainably through our products or through our suggestions, be they sorting and recycling, composting, or things like that… But you can also find it online, on our Instagram or other social media, and then other external media.

We can see an emphasis on promoting sustainability as a lifestyle and communicating about sustainability as part of the strategy to encourage consumers to engage with IKEA.

Since the opening of its first store in 1958, IKEA has played with home exhibits and installations to showcase its furniture, but today the stores are also a way to report on the process and practices of sustainability in the stores. From its textiles to its coffee, IKEA uses signage and ad space within the stores to speak about how materials are ethically sourced and environmentally produced. For example, I collected two images from adverts in stores. The first advert highlights coffee sourcing in IKEA, and another discusses IKEA's forestry practices (see Figure 8).

Figure 8 Sustainability Advertisements in IKEA Store



IKEA also tries to show what sustainable living looks like, using LED bulbs that are 85% more efficient than halogen bulbs and showcasing water fixtures that reduce water consumption. It tries to immerse customers in the IKEA experience and then subtly communicate about their sustainability practices. The stores demonstrate that it is not enough to post on social media or publish an annual report. Instead, IKEA reports directly to its plurality of consumers through the information it posts in store. All they need to do is look.

Other Businesses

In contrast to consumers, where the emphasis appears to be on reporting, IKEA emphasizes its self-proclaimed role as a climate leader to establish relationships with other business entities. For example, a sustainability manager in the US explained:

> When it comes to [sustainability] stuff that isn't commercially focused, such as investing in renewable energy or investments we make in our buildings, sometimes supply chain decisions or the stuff we do outside of those blue boxes, then it's typically communicated through press releases, external media, reports, or we participate in panels, webinars, and whatnot. If we want to show we're a climate leader and get others to prioritize sustainability, we need to talk about it with other businesses.

The way IKEA communicates sustainability regarding other business entities is by largely focusing on how sustainability is embedded as a practice within the organization and, in a sense, projects the idea that sustainability is a smart business decision. Claiming the mantle of climate leader also helps IKEA legitimize itself among corporate elites.

IKEA communicates sustainability to other businesses in two key ways. First, IKEA mandates that suppliers and service providers adopt IKEA's social and environmental governance framework, IWAY. Suppliers and service providers are expected to comply with a range of practices focused on human rights, labor rights, the environment, and anti-corruption that are communicated through several IWAY manuals available on the IKEA website. Additionally, suppliers are audited annually for compliance, so IKEA can discuss how suppliers can make progress in each of the five areas.

The second way IKEA reports on sustainability to other business entities is through a mixture of panels, presentations, and seminars. For example, in December of 2019, IKEA hosted an event to present a path to become climate positive at COP25 in association with UN Climate Change. The press release for the event read, "IKEA is hosting an event with WWF as a facilitator and inviting companies, policymakers, NGOs, and other stakeholders to join a discussion about what a global definition of climate-positive is." IKEA also participated in four other presentations that year, including events hosted by the EU and another by the UN Development Program. All were aimed at encouraging business entities to think more sustainably. IKEA then shares its own experience in transforming its business model.

IKEA Co-Workers

The third group that interviewees spoke at length about was IKEA employees. Sometimes, this was phrased amorphously as internal audiences or, more specifically, as other co-workers. An IKEA employee who has previously worked on the annual sustainability report explained,

> Our ultimate goal is that we report out and communicate to various audiences, internally and externally. We do report, to the best of our ability, on all the SDGs and our other goals and ambitions, and that comes out in our annual reports. But then we also see an opportunity to better communicate [about sustainability] internally, to all of our co-workers, so they understand everything we're doing, and

> how we're doing it and why we're doing it, and that's really important. I think we're starting to see a lot of retailers reflect internally on how we are going on this journey together with all of the co-workers. It's not just folks sitting in one office that are reporting on this or taking action to drive change. If you do really want to drive change, it takes everyone, so you need better communication internally as well. With that, we also share out as much as we can with anyone who will hear it, really.

IKEA appears aware that more and more employees recognize sustainability as an important value in the workplace. In addition, several studies have claimed that top talent is motivated by an organization's social and environmental stance and that sustainability contributes to the recruitment and retention of top talent (Auger et al., 2013; Brokaw, 2009; Galpin et al., 2015; Visser & Crane, 2010). Aside from this fact, though, we also see that IKEA is pushing sustainability as holistically driven by a range of internal actors rather than just one office.

For example, IKEA also annually surveys co-workers about their opinions on sustainability in the company through the VOICE survey, where co-workers are asked to rate IKEA’s sustainability performance through several indicators, give written assessments, and talk about new ideas. Sustainability as a principle is embedded and dispersed throughout the network; consider the plethora of titles and assignments of employees such as Sustainability Developer for Textiles, Sustainability Compliance Auditor, Sustainability Manager, Head of Sustainability Innovation, and Sustainability Corporate Communication Director.

Additionally, IKEA promotes sustainability as a core value within the company. As one sustainability manager explained

> Sustainability is in everything we do. When we hire new co-workers, sustainability comes up in the interview. Our job calls now include sustainability as part of the

> job function. When co-workers are hired, they go through training that includes sustainability, but if you just watch others in the office, you really see how we think about sustainability as a daily practice.

To this end, we understand that sustainability is embedded within the organization, and communicated through, reports, trainings, seminars, and day-to-day interactions at the office. Ulrika Biesert, the Head of People and Culture and IKEA, said in an interview with Quartz in January of 2022,

> The sustainability agenda is among the top five reasons people choose to work for us. In interviews, the question of sustainability always comes up. And equality comes up. We are trying to also be quite action-oriented and pragmatic. Now 92% of our co-workers have gone through our sustainability training, where we think about how you can live a more sustainable life as a human being and what we're doing as a company to contribute to a better world.

IKEA has tried to build a workforce that is intrinsically interested in sustainability, and communication about sustainability is then pushed through both formal and informal channels.

While IKEA maintains the claim that sustainability is central to its business, how it demonstrates this fact is different for each audience. In essence, reporting here is strategic communication. Smith (2014) explains.

> Strategic communication uses multiple tools, drawing from all communication-related disciplines to talk with various groups of people. New technologies make it easier to supplement general media with more personal and interactive targeted communication vehicles. (p. 9)

As such, our understanding of reporting in the constant report is that by its very nature, it is refractive. It takes on different colors and textures depending on the nature of the stakeholder group and, more importantly, the relationship with that stakeholder group. The message itself is then personalized to fit with each audience's transparency demands and informational needs.

THE CONSTANT REPORT IS PERSONALIZED

As I spoke with sustainability managers, toured IKEA stores, and read IKEA documents, I was struck by the tone and variation of messaging across platforms and interfaces that manages to be both slightly different and succinctly the same. The variations on the same central themes and messages were a way to personalize what and how information is reported. This brings to mind Bennett and Sergerberg's (2013) understanding of personalization, which refers to something that has to be seen as part of a repertoire of personal expression for consumers to feel as though the message is personalized. Traditionally, information disclosure has occurred through annual sustainability reports, but these reports are more likely to be read by shareholders or other internal stakeholder groups. Instead, personalization happens through several frontiers. Therefore, the constant report is something that is developed through both messaging and experience. One sustainability manager explained:

> The nature of our business is to invite our customers to rethink the concept of home with us. Now we're asking them to think about sustainability. How do we make the world people and planet positive together?

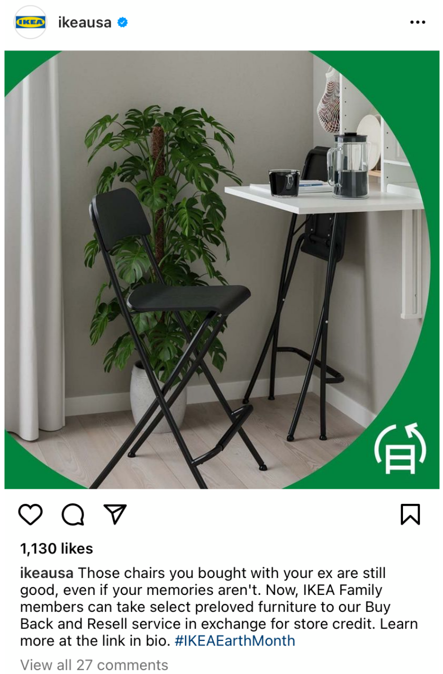
This is quite a personal experience, intimate even, to think about how a company's brand impacts your understanding of home and sustainability, but IKEA has pushed personalization on three fronts: social media, educational opportunities, and service.

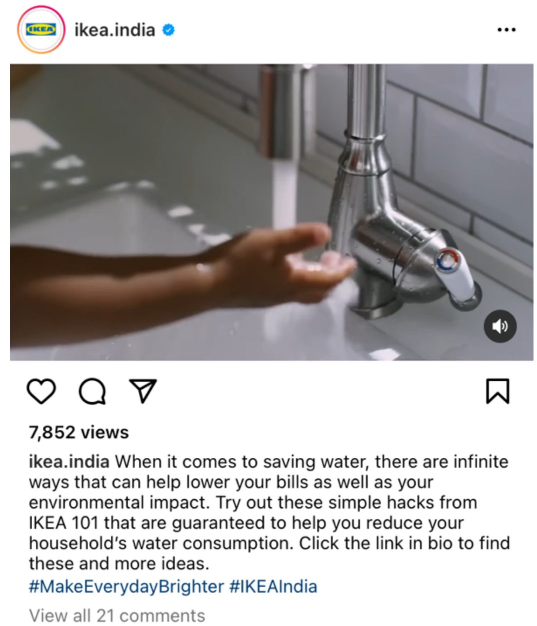
Personalization Through Social Media

First, IKEA's social media presence is prolific, including 236 Instagram accounts tied to IKEA international, IKEA national offices, the IKEA museum, IKEA ideas lab, and several others. It also has at least 102 Twitter accounts for various national offices and stores. Several YouTube accounts, accounts on China's Weibo platform, and several Pinterest accounts. For its part, IKEA reports having 2,216,887 followers across social media platforms, but this does not account for the numerous specialized IKEA social media accounts. Additionally, IKEA's website has received 189 million visitors. All this is to say that IKEA utilizes social media as a vehicle to reach consumers, but it also uses social media to customize information regarding transparency. Take, for example, an Instagram post from IKEA India and a post from IKEA USA (See Figure 9).

The post from IKEA India focuses on IKEA's products to reduce water consumption and how consumers may reduce water consumption. Comparatively, IKEA USA focuses on its buyback program, working to create a circular supply chain for IKEA products. While each post focuses on different aspects of sustainability management, both posts put the impetus of sustainability on the consumer, inviting them to participate in being part of IKEA's sustainability management. But more than that, IKEA personalizes the message of sustainability specifically toward cultural values and nation-specific sustainability needs. For example, in India, there is a focus on water conservation.

Figure 9 IKEA Sustainability Instagram Post





Since 2019, India has suffered one of its worst water crises in centuries, with nearly 600 million water-deprived people (Abraham, 2022). By comparison, the US is one of the worst consumption nations in the world and the biggest waste creator; therefore, there is an incentive to create furniture buyback programs to cut waste creation in the US. By targeting the sustainability of nations differently, IKEA demonstrates the personalization of sustainability messaging to its plurality of consumers.

Personalization Through Education

Next, IKEA communicates sustainability to consumers through educational opportunities. This happens through IKEA school programs and the IKEA Museum. First, IKEA partnered with Olojin, an educational nonprofit in Sweden, to create a program called IKEA at Home: A Sustainability School. The program works with school-age children to learn about sustainability at home and through purchasing. Speaking with an IKEA employee in Sweden, she said

> It started as a way for school children to ask questions about products. Where do these things come from, how are they made, and what happens when a product breaks? But the program also became reflexive for us. We learned a lot about what we didn't know. We were able to ask our co-workers questions and learn more about sustainability and supply chains for our products.

The initial school program that IKEA started eventually became a partnership with Olojin that has turned the program into an accessible web platform that teachers use in school. Although IKEA specifies that commercial references to IKEA should not be mentioned, the program demonstrates an educational approach to transparency that helps students and IKEA employees learn about sustainability.

IKEA does not just focus on educating children about sustainability. They have also focused on teaching their adult customers about sustainability issues by hosting in-store courses on a range of subjects. For example, they host a course called IKEA Bite-Size: DIY & Upcycling Crash Course, a 30-minute course on how IKEA products can be reworked and given new life as an effort to think “more conscious[ly] of living sustainably." In April of 2022, IKEA also hosted a virtual sustainability workshop where customers learned about DIY efforts for IKEA furniture, how to change out faucets, lightbulbs, etc., to maximize sustainability efforts at home, and how to cook a recipe using IKEA's sustainably sourced food line. By hosting these seminars with customers, IKEA pushes to educate consumers with an "IKEA way of life." But they can also discuss with customers how the company is working to become circular through the consumption phase and end-of-life part of a product's life cycle. IKEA has to educate the public on using their products if they hope to push sustainability efforts at home.

Personalization Through Service

The heart of IKEA's business is its furniture production, and since 2012 IKEA has systematically worked to create a sustainable supply chain for the materials that comprise the range of its furniture products. More recently, though, IKEA has focused on the customer experience with sustainable furniture. One sustainability manager at IKEA explained:

> I know that there's a lot of conversation in the furniture industry right now about rental furniture and kind of changing the mindset about rental, or just furniture really being more of a service. We're seeing some of these Furniture Rental companies pop up now. And then it's also looking at; I would say, the change in consumer lifestyle, which has been heavily impacted. What home means, and what your home furnishings mean to you that is badly impacted by the pandemic. There are generational differences about folks. Basically, how an older generation sees their home and their home furnishings versus the younger generation, right? And we're seeing an increase in like more nomadic lifestyles, if you will, okay, which is then creating the need for some of these opportunities for affordable home furnishings that makes your place feel like home, but maybe you don't have to be fully attached to, maybe you're not purchasing it fully. So, we're definitely exploring a lot of these potential services and opportunities.

She then went on to explain:

> If we're creating products that are meant to be like rehabbed or refurbed, what are we offering as a service to support the consumer doing that when it comes to spare parts or, or whatnot. So, really from a product development side, it's a mindset shift right for as a retailer to okay; how do we develop products so that people don't have to really keep buying more products?

The heart of IKEA's design process has always been democratic design, a design practice with five elements: form, function, cost, material, and sustainability. But when it comes to communicating and engaging consumers with the process of sustainability in buying furniture, IKEA has had to develop new business strategies. First, IKEA has begun manufacturing one-off pieces such as doors, legs, nuts, bolts, etc., so customers can repair their well-loved IKEA products while also cutting down on furniture waste in the process. Second, IKEA has instituted a furniture buyback program where IKEA then repairs and resells furniture at a lower cost or recycles products that cannot be repaired. Third, IKEA is exploring furniture rental services as a way to speak to the millennial nomad lifestyle. These instances speak to a growing number of consumers striving for green consumption and consumers shopping at a lower price point.

These examples demonstrate the personalization of communicating and providing transparency about sustainability to different audiences, whether based on demographics, psychographics, or geography. IKEA has found many ways to tell its sustainability story that moves beyond a traditional sustainability report. Instead, it makes visible key parts of IKEA's sustainability management without overwhelming the consumer with information that may be inaccessible or confusing for them. At the same time, IKEA also makes a concerted effort to educate consumers about sustainability, showing them how products are made and walking them through the design decisions to show them what a product is comprised of, where it is from, and the sustainability impacts of creating a product in a certain way. Finally, IKEA invites consumers to be part of the sustainability process in shifting the design process to furniture as a service. Although IKEA personalizes the messaging of sustainability management to particular stakeholders, it also uses personalization to sell its story to stakeholders. To this end we must also understand that the constant report is promotional.

THE CONSTANT REPORT IS PROMOTIONAL

Throughout my interviews with sustainability managers, they discussed sustainability as being integral to the IKEA brand, linking it to the history of the organization and the future business strategy. But in looking at the range of communication activities and practices IKEA enlists to report on sustainability, I recognized how communicating sustainability is used as a promotional tool. I refer to such promotionalism as the curated publicization of organizational content to increase the company's stakeholder awareness, engagement, and publicity. Essentially, promotion moves beyond simple visibility to advocate for the company's interests and persuade stakeholders in some form. Knight and Greenberg (2002) talk about promotionalism as "the management of public presence and the attempt to translate this presence into an asset that serves the corporation's economic success and continuity" (p. 262). To understand how promotionalism functions in the constant report, it is important to understand that it blends and integrates multiple forms of communication toward creating a curated image of a sustainable organization.

IKEA's central goal is to align its brand with sustainability. A Swedish sustainability manager explained:

> Sustainability has always been integrated into IKEA, even before the term sustainability was readily used. Honestly, sustainability is a necessity. It's how we do business, at least from an IKEA perspective. But now, how we absolutely define it is being people and planet positive. The practice of sustainability came first for IKEA, and the definition came later.

The manager aligned IKEA's conception of sustainability with its overall business strategy as if to say, 'we were sustainable before we even knew the concept existed.' By situating the roots of IKEA within sustainable practices, the corporation can perpetuate a sustainable image and declare itself a climate leader.

IKEA creates promotion in three key ways. First, IKEA aligns its reputation with a history of sustainable practices. Second, IKEA invites participation from stakeholders to immerse themselves in the IKEA experience. Finally, it curates and publicizes organizational content, whereby communicating about the business means communicating about sustainability. In recent years, IKEA has begun developing somewhat extravagant business ventures to publicize sustainability in the IKEA way. Two examples of this include the IKEA Museum and H22, dubbed "IKEA City." Although the projects demonstrate an array of sustainability practices and processes, these two projects are also communicatively examples of promotionalism.

The IKEA Museum, which opened in 2016, is a perfect example of promotionalism, exhibiting IKEA's sustainability work since the 1970s. IKEA Museum is both a physical museum housed in the original IKEA brick-and-mortar store and an online IKEA Digital Museum. The IKEA Museum houses many exhibits related to the history, design, and innovation of IKEA products. For example, an exhibit called Hagberg + Hagberg displays the design sketches, products, and practices of design siblings Knut and Marianne Hagberg. The exhibit prefaces the role of function and sustainability essential to product design for the siblings. The exhibit is geared toward those with a vested interest in IKEA product design. However, the exhibit also explores the evolution of the IKEA supply chain as innovation in sustainable materials has progressed over the past 40 years.

By comparison, the IKEA Museum's digital space houses a mixture of videos, reports, catalogs, and stories about different aspects of sustainability. For example, Good for the Forests is a digital collection of letters, pictures, and other information about how IKEA has worked with WWF and other forestry organizations to create more responsible and sustainable forestry practices worldwide. IKEA Museum Digital also includes a story about the wedge dowel, a wooden screw that snaps furniture pieces together. This has replaced the need for metal screws and Allen wrenches, cutting out an entire part of the IKEA supply chain and making the rest of the supply chain more sustainable by focusing on wood products, the most recyclable material in the world.

The IKEA Museum aligns the historical, participative, and publicization elements, demonstrating how IKEA promotes sustainability. First, the museum emphasizes the historical importance of sustainability in the design process, aligning its reputation with sustainability. Second, it invites interaction and participation from museum-goers. Finally, it curates the publicization of sustainability practices of IKEA in such a way that museum-goers feel they are receiving a peek behind the curtain. All this leads museum-goers to associate IKEA with sustainability.

Consider the recent example of IKEA City. IKEA announced in February of 2021 that they were partnering with the Swedish City of Helsingborg to develop a new definition of home by co-creating a new living, community, and retail space. The project, called H22, is led by Chief Creative Officer Marcus Engmen. He has described the project by saying:

> We firmly believe that home is more than four walls – it's also our neighborhoods and communities – and so the opportunity to be a co-creator for H22 is hugely exciting. Over the next years, we will use the full potential of the IKEA Business model and embrace radically different thinking. By 2022, we want to present real solutions for sustainable cities that are affordable and practical for people, planet, and society."

IKEA is staking its reputation of sustainability innovation on the H22 project, a historic first for the company. Moreover, an IKEA City is perhaps the most immersive consumer experience a company could create, with IKEA's curated design and marketing of public spaces. One cannot help but interpret H22 as promotional.

Organizations use the communication of the constant report to promote, to engage, and to persuade. As a result, it will appear different to the plurality of stakeholder groups. It is not a falsehood, but it is a façade, a carefully managed image. As Knight and Greenberg (2002) explain, there is a transcendent quality in promotionalism that elevates corporate identity, operating in such a manner that it serves multiple functions against the often-contradictory stakeholder expectations and "constant problematization of corporate practice" (p. 545). Therefore, the constant report is promotional because it has no other choice. But it is also a performance.

THE CONSTANT REPORT IS PERFORMATIVE

While engaging with IKEA on the extended case study, interview respondents spoke about the need to "manage" communication, disclosure, and reporting of sustainability and that there was a tension between wanting to be radically transparent and needing to create and communicate the narrative. I refer to this as performance, the act of staging sustainability by managing what information to reveal and conceal. Conceptually, this is consistent with Ringel's (2019) conception of transparency as a frontstage/backstage performance in the constant report. The frontstage is the carefully managed idealized self, and the backstage is the private shaping and manufacturing of the frontstage presentation. The performance is a kind of "peeking underneath the veil."

IKEA stakes its reputation on openly communicating about its sustainability process. As CEO of INKGA, Jesper Brodin explained in an interview with Morgan Stanley:

> Going back in IKEA's history, we have always been resource smart; We're a low-cost company. So thereby, sustainability was built into our business model. For us, [sustainability] starts with a commitment. Secondly, it's about openness, transparency, and disclosure. I would also say it's about allowing scrutiny and that customers, co-workers, anyone actually can look into how we operate.

Brodin appears to argue for the necessity of scrutiny and questioning from stakeholders regarding sustainability management, but in practice, this is more difficult than it appears at first blush. For example, one IKEA sustainability manager explained that in talking about IKEA's push for more transparency in its sustainability work with consumers:

> It's very clear that consumers and society at large don't just want to hear about the success; they want to hear about how did you get there and what did you learn along the way. We're currently trying to evaluate how do we tell that story in the best way and how do we simplify it. Sustainability is such a huge, complex topic, so how do we communicate in a way that is relatable and educational but really just honest and authentic.

This is perhaps the crux of performativity in the constant report. There is always an element of performance because companies want to manage the narrative and simplify the complex.

IKEA has long touted itself as a pioneer in sustainable forestry practices. From its early work with WWF to its recent IKEA Forest Positive Agenda and supporting wood certification through the Forest Stewardship Council. Inter IKEA Group CEO Jon Abrahamsson Ring said,

> At IKEA, we want to make responsible forest management the norm, to stop deforestation, enhance biodiversity and support people who depend on forests for their livelihood. Responsibly managed forests also play a vital role in climate change mitigation. By enforcing strict requirements and partnering with different organizations worldwide, we have contributed to moving the forestry sector forward. Still, the pressure on the world's forests and the surrounding ecosystems is increasing. Now it is time to take an even more holistic approach to protect and support these important resources for generations to come. (IKEA, 2021)

On the surface, from a front-stage perspective, if you will, IKEA is honoring its commitment to sustainable forestry, planting three trees for every one it cuts down and carefully managing its logging supply chain. But in recent years years, IKEA has come under fire by two different organizations for its use of illegal logging in Russian and Romanian Forests, which is not the first time. IKEA's certification from the Forestry Stewardship Council was previously revoked in 2014 for illegal timbering.

More recently, in February of 2022, IKEA came under fire for allegations of illegal forestry in Romania (Cain, 2022). Since 2015, IKEA has been purchasing forestlands in the country. Concerningly, two-thirds of virgin forests in Romania have been cut down since 2007. Reporting from the New Republic explained that a Romanian nonprofit, Agent Green, filed a complaint against IKEA for "clear-cutting without a permit and without an environmental impact assessment in an IKEA-owned old-growth forest" (Sammon, 2022). In response to the allegation, an IKEA official said, "Romania is a country that continues to face certain challenges related to forestry practices, and we remain committed to using our presence to further improve the situation" (Samon 2022).

This example explores the frontstage/backstage tension within the constant report. Although IKEA may have the best intentions regarding forestry, its response to scandal derails its work. Furthermore, because of IKEA's promotion of its forestry work through the Forest Positive Agenda, the recent allegations make IKEA's reporting on forestry seem at the very least overstated and at the worst disingenuous. What this means for the function of performativity within IKEA's reporting is that IKEA has managed an image of sustainable forestry without openly disclosing the complexities and issues regarding forestry management. Moreover, its response to these allegations places the blame on practices within Romania rather than IKEA. But because the forest is owned and operated by IKEA and its subsidiaries, the fault lies with the furniture retailer.

As another example of performativity, IKEA has long advocated for a more sustainable cotton supply. In 2005, working with WWF, IKEA partnered with other retailers, including H&M, Gap, and Levi Strauss, to create the Better Cotton Initiative (BCI). The group promotes best practices in cotton farming across 21 countries with the goal of creating sustainable agricultural and water sustainability. IKEA works with the cotton producers to create more efficient watering and irrigation practices, soil restoration programs, and minimize harmful crop practices. IKEA has touted its membership in BCI as its commitment to sustainable cotton production, using it in advertisements and store signage devoted to talking about sustainability. But in 2019, Finnish textile company Finlayson called IKEA out for its cotton production.

On August 7, 2019, Finlayson published an advert calling on IKEA to be more sustainable in its cotton production (see image in Appendix C). The advert read

> Hi IKEA, this is the most beautiful duvet cover. Follow suit. From now on, Finlayson sheets are packaged in cardboard instead of plastic, and we've moved on to GOTS-certified organic cotton, so we know where our cotton comes from. Imagine how beautiful our world would be if you and other big plays in the international textile industry followed our lead. (Translated from Finnish)

IKEA responded to the message by running its own advert.

> Hi Finlayson, thank you for the challenge! We make beautiful duvets too. Sustainability is the core of our cotton operations, and the cotton we use has been from the most sustainable sources since 2015. Under 10% of our packaging is made of plastic, the rest of which is made of cardboard and paper. Our goal is to only use renewable or recycled materials by 2030. Our work with the sustainable cotton industry continues. It’s wonderful that others from the textile industry are acting as well. Let’s do it together! (Translated from Finnish)

Finlayson then responded a final time, saying

> SUSTAINABILITY HAS ITS PRICE.
>
> Hi again IKEA. It's wonderful that your goal is also to make beautiful duvet covers. BCI is only an intention in cotton, while GOTS certification is an action. We know where our organic products are from, and we are transparent with the supply chain. We challenge everyone to use plastic-free packaging for bed linens because right now, it's just us. We make our products so durable that we dare to give them a 5–10-year guarantee. We audit our partner's manufacturing plants ourselves, and we let external companies audit them too. Sustainability is a serious issue, and we all must do more. The world has plenty of good intentions. The faster we change those to actions, the better a world we wake up to. (Translated from Finnish)

IKEA chose not to respond again after Finlayson’s final message.

Finlayson’s adverts aimed at IKEA's management of a sustainable cotton supply chain called out the furniture giant for the difference between intention and action, explaining that BCI is not a certification for transparent and sustainable cotton supply chains. In fact, Finlayson's adverts directly attack IKEA for a perceived façade it created for its sustainable cotton textiles. However, Finlayson stopped just shy of accusing IKEA of greenwashing.

But the performative nature of reporting can be conflated with greenwashing, the notion that organizations lie or inflate their sustainability engagement for profit. Jesper Brodin, IKEA's CEO, explained in reference to the tension between reporting and greenwashing:

> I'm of the strong opinion that greenwashing is less dangerous than silence. We need to bring hope to people, we need to be accountable for actions we take, and we need to tell people what we've done. (Biekert, 2021)

Brodin seems prepared to walk the fine line between reporting and greenwashing in an effort to communicate with stakeholders about sustainability management for the good of the company. However, this does speak to a willingness to allow for a measure of performativity in sustainability reporting. Even the most authentic messaging is managed, and inevitably there is always something about sustainability a company does not know or has not seen.

CONCLUSION

This chapter has addressed the second research question through an extended case study of sustainability reporting at IKEA. Through a series of five interviews, site visits at four IKEA stores, and an analysis of annual reports, press releases, news articles, social media posts, and museum exhibits, the chapter identifies the major features of the constant report. Annual CSR or sustainability reports have long been the assumed communicative practice for sustainability reporting. However, this chapter determines that there are a myriad of practices corporate actors use to communicate to stakeholders about their sustainability management. The relational development of stakeholders within environmental governance is now a complex network of actors, and IKEA uses the constant report to represent the integrated activities of the organization's sustainability management. Here the corporation constantly and continuously sends out and receives back information to and from stakeholders in a relentless bombardment of data.

The constant report has six elements that interact and build on one another to create the constant report. First, the constant report is visible, meaning corporate actors both amplify and monitor information about their sustainability practice. Second, the constant report is networked, meaning it is built on a network of networks that speak to the micro/macro relationship of the network, recursive interdependence of the network, and multiplex relationships in the network. Third, the constant report is pluralistic, meaning it is aimed at a multiplicity of stakeholders important to the organization. Fourth, the constant report is personalized; here, corporations use the monitoring information to personalize concepts and messaging about sustainability to particular kinds of stakeholders. Fifth, the constant report is promotional, meaning that organizations curate publicity to advocate for organizational goals and values. Sixth, the constant report is performative, meaning that it carefully manages the visibility of information to try to maintain a favorable image. Again, it is through these interrelated elements that we see the development of the constant report as a mechanism that is able to both make sustainability management visible but also promotional and performative. It is through the use of personalized messaging built on a network of networks that the constant report interacts with a plurality of stakeholders And effectively communicates IKEA's perspective of what sustainability looks like.

Inherent within the constant report are several issues related to power, which by its very nature is asymmetric. However, this is also dependent on the nature of the stakeholder. For example, when discussing the relationship between corporations and stakeholders, the nature of power lies with the corporation (Zuboff, 2019). However, when corporations contend with governments, power lies with the government entity that is able to enforce regulations, as I discussed in the previous chapter. This of course, speaks to the issue of asymmetry in the communication process between corporations and stakeholders.

The constant report is by its nature a 2-way asymmetrical communication process, contrary to the two-way dialogic approach of Grunig and Hunt (1984), which favors an almost Habermasian approach to mutually beneficial action between parties. Morsing (2006) critiqued this approach by explaining that organizational dialogue is complicated by issues such as who can and cannot speak for an organization (Freeman, 1984) and the impossibility of one manager to retain constant contact with stakeholders at all times (Weaver et al, 1999)

There is a clear power differential between corporations and stakeholders. Although several scholars have called for a dialogic approach to sustainability, it appears within the constant report that this is not happening. Lew and Stohl (2022) explain that overall interactivity between corporate actors and stakeholders leads to more favorable perspectives of CSR activity; that is when corporate actors increase interaction with stakeholders by responding to them via social media, stakeholders are more favorable to the corporation. This speaks directly to the visibility element, I discussed above, specifically that corporation's use of monitoring and amplification as a means of discerning feedback from stakeholders and then using that feedback and information to personalize messages and experiences related to sustainability. However, in the case of IKEA, rather than favoring high interactivity with stakeholders via social media, there appears to be minimal engagement. Instead, IKEA uses visibility to engage in a high output of information without following up with stakeholders.

Part of the communication ecology in which corporations, like IKEA, find themselves, means they are subjected to a relentless amount of influence exerted by stakeholder groups to externally manage IKEA's sustainability. The nature of the influence exerted upon IKEA also forces it to engage in this stream of constant communication about its environmental performance. Although this chapter is largely concerned with the role of the corporation, as I demonstrated in Chapter 5, corporations are also bombarded by other actors including governments, other corporations, and the UNGC. In a sense, these two chapters are demonstrative of the larger transparency process in global environmental governance.

Although power between stakeholders and corporations is asymmetric, power is also diffuse. I have described IKEA as a network of networks, in this regard there is a diffusion of power both between the networks and between the actors that comprise the network. However, there is also room to speculate that stakeholders may consider power from IKEA as concentrated, in part because they are often communicating with IKEA from one vantage point, but this is something to consider for future research.

Regardless, environmental and sustainability issues now permeate through everything corporations do, but that does not mean that everything reported on is complete, accurate or true. Rather, the constant report reflects the corporation's ability to enhance particular aspects of sustainability while restricting or hiding others. In a sense, the constant report is the opposition or contrast to issues that organizations carefully manage by purposefully remaining silent. Although the constant report is built around environmental reporting, it also speaks to larger issues about how digital ubiquity has changed the organizational communication process. In truth, environmental reporting now resembles public relations and advertising techniques, so the constant report is a useful tool in examining a host of communication issues.

In fact, implicit in the constant report is the notion that organizations willingly and voluntarily communicate about an issue for a host of reasons, both because they want to be involved and because they are obligated to be involved in constant communication about this issue. So, although the notion of the constant report does not hold for everything, that is not all issues are reported on all the time, it is certainly is a useful theoretical mechanism to engage a host of issues. The pressures and exigencies that lead to the constant report may be characterized by performative or social pressures, associative or regulatory pressures, and the level of resource ability to devote to a particular issue. Again, this is something that may be taken up in future research.

This chapter has sought to explore how environmental reporting has changed among corporate actors, building on the relational perspective that I outlined in the last chapter. The constant report is a new form of managing communication, disclosure, and reporting of a corporation's sustainability management. I spoke at length about the performative nature of the constant report, which in many ways is a representation of an idealized perspective of sustainability in an organization. It does not show the flaws, the missteps, the setbacks. IKEA sustainability managers spoke very openly about this tension between being open and shaping the IKEA narrative, but during these interviews, it was also hard not to notice that many of these managers spoke about IKEA in the same fashion with the same language. I refer to this issue as authentic babble, a kind of language or discursive practice that denotes both an authentic engagement with sustainability management but also the performative, almost perfected narrative that organizations tell about their business practices. I discuss this concept more in chapter 7.

The constant report is a reimagining of an organization's reporting practices, but it also speaks to a larger discussion about how organizations communicate with their stakeholders. In the following chapter, I bring together two analysis chapters to discuss the larger implications of transparency and reporting within environmental governance. Here, I am interested in exploring both the theoretical and practical implications of transparency in an era of visibility and understanding how we might resituate transparency as a communicative vehicle to better educate stakeholders and make actors more accountable.

Chapter 7: Discussion and Conclusion

Today, we understand sustainability to be a wicked problem, a policy term that denotes resistance to a resolution for a socially complex issue. The Era of Visibility has complicated sustainability practices, but the era has given rise to new modes and models of environmental governance (Ganesh, Stohl, & James, 2022; Gardner et al., 2019). Additionally, global supply chains' size and scale have helped opacify unsavory production practices (Zyglidopoulos & Fleming, 2011). New technologies, such as blockchain, have brought new scrutiny to the transparency process (Bai & Sarkis, 2020). Despite new interest in supply chain governance and transparency initiatives (Newton, Agrawal, & Wollenberg, 2013; Grimard, Lake, Mardas, Godar, & Gardner, 2017), there has been little critical scholarship in assessing how transparency initiatives influence environmental governance and regulatory arrangements. Moreover, despite the expectations placed on transparency, it is unclear how transparency may be negotiated and distributed to become a catalyst for transformative change.

Relationships between actors feed into governing logics that shape current expectations of transparency and reporting practices. We have seen across both analyses that relationships shape both the presentation, publicization, and content of the visibility of sustainability information. Additionally, we recognize that as actors display competing interests in transparency demands, transparency itself transforms. The delineation between voluntary disclosure and mandatory disclosure no longer applies. There is now a hybridity to transparency denoting the agendas of multiple actors that factor into the how and the why of an organization's information disclosure. Moreover, transparency is no longer simply an annual report. Instead, environmental reporting is a strategic information campaign aimed at prioritizing and personalizing communication-based on relationships.

I have shown that transparency is a relational practice that shapes and forms the material and discursive interaction between actors and has important implications beyond environmental governance. What does this mean for the nature of transparency? Well, simply put, these complications, tensions, and paradoxes stem from the relationships and the subsequent perspective an actor has on another actor in the network. Although this dissertation is concerned with exploring the phenomenon of transparency within the bounds of environmental governance and sustainability reporting, there are important implications for the field of organizational communication more broadly as we take up questions of data governance, surveillance, visibility technologies, open society, and privacy.

Although this dissertation has centered transparency as an extension of global environmental governance, I have also tried to extend the scholarship of transparency and disclosure in a meaningful way. Thus, my contribution to the literature is twofold. First, the relational perspective of transparency translates across fields of inquiry to explore the relationality of both internal and external actors of governing regimes and institutions, specifically interrogating how the reifying information disclosure distorts the actual transparency. The nature of these relationships between actors then enables, constrains, and facilitates agency of actors to maneuver around transparency in insightful ways. Below, I discuss three factors in understanding the relationality of transparency.

Second, I have explored the notion of the constant report, focusing on how corporations have harnessed digital ubiquity to produce a relentless stream of data to communicate with stakeholders. Although, here I was interested in exploring environmental reporting within IKEA, the constant report suggests that corporations have altered their communication strategy such that there are certain issues that by their very nature become engrained within the organizations and must be communicated constantly. The constant report then is a useful theoretical mechanism to explore how corporate actors communicate wicked problems such as social justice and human rights issues. Moreover, the constant report also speaks to issues of authenticity of voice, something I discuss more below.

IMPLICATIONS OF A RELATIONAL TRANSPARENCY IN ENVIRONMENTAL GOVERNANCE

We have long understood transparency through an information transmission model that prefaces a dyadic relationship from sender to receiver (Axley, 1989; Albu & Flyverbom, 2019). Similarly, we have denoted that transparency occurs between a principle and an agent (Prat, 2006). More recently, scholars have noted that transparency occurs through a negotiation process between actors (Hollertz et al., 2018). And several scholars denote the complex power, agency, and control issues that are derived from the transparency process (Flyverbom, 2019; Ganesh, 2016; Hansen et al., 2015; Heimstädt & Dobusch, 2018; Stohl, Stohl, & Leonardi, 2016;). In Chapter 5, I try to expound upon the emphasis of relationships in transparency by denoting a relational perspective, a kind of theoretical reimagining of what transparency becomes when we understand that it is the relationship that shapes the perception and practice of transparency.

In my first research question, I asked, *in an era of visibility, how do the relationships between global governance actors shape the perceptions and practices of transparency in global environmental governance arrangements?* The era of visibility has heightened issues of global governance. To be sure, global governance regimes have tried various methods to control corporate actors for over 60 years, but today's global environmental governance theatre is expansive with various stakeholders vying for power and position in shaping the structure of governance. It is the relationships between these various actors that informs the transparency mechanism—how and what information corporate actors disclose. These relationships function as a kind of lens or schematic that ultimately provide various routes for transparency practices and color the perceptions or reading of transparency, or how information disclosure is interpreted between actors. Extending beyond the environmental governance theatre of the dissertation, however, a relational perspective explores three key factors of transparency as a governance mechanism: the multidimensionality and refractive nature of transparency, the recursiveness of transparency that shapes the governance structure, and how transparency distorts power asymmetries.

There are three key factors to understanding transparency from a relational perspective. First, a relational perspective understands transparency to be multidimensional and refractive. That is, the relationship between actors alters and bends the perception of transparency, contorting or distorting information that is produced within the boundaries of that relationship. Take for example, the fact that transparency as voluntary disclosure is relevant only as a surface representation of the UNGC. Instead, the relationships presented in the UNGC exemplify the contorting of disclosure between relational entities—embedded disclosure, mandatory disclosure, and selective disclosure. In these other relationships, transparency appears to take other forms, and it is the relationship that seems to be the producer of these different kinds of transparency. This is important from a policy perspective, as well as a theoretical perspective, because to create a better sustainability policy that works, we must understand the sociopolitical dimensions and contexts.

Secondly, from a relational standpoint, we come to understand that transparency recursively shapes the governance structure of the network. For example, when UNGC directors do not read or use the communications on progress, they become perfunctory, and corporations are able to strategically present information in such a way that it is unlikely they will be questioned, both because they have learned through repetition how to present the information and because they know their reports are unlikely to be read. Additionally, we have seen that competing priorities with nation-state regulations can shift what organizations focus on and how they report (Harness, Klingelhoefer, &Ganesh, in press). In turn, the UN Global Compact is having to shift away from more centralized expectations and adapt to a decentralized process that can account for federal regulations within the national secretariats. It is for this reason that you see an incredibly decentralized network with an emphasis on the national secretariats rather than the international directorate.

Finally, transparency within global environmental governance arrangements distorts power asymmetries. Transparency is normative in governance structures (Hollertz et al., 2018). Within global governance specifically, it is said to be produced by a network that legitimizes actors through transparency, specifically voluntary disclosure (Lowenheim, 2008). In part, this is because global governance is said to adhere to a Habermasian perspective of communicative action that prizes debate and where membership is determined by engagement with the public process (Fung et al., 2007; Mol, 2010; Naurin, 2007;). Although disclosure appears to be a reciprocal process where power hierarchies are flattened (Abbott & Snidal, 2009; Borzel & Risse, 2010), my dissertation demonstrates this is not actually the case. In fact, it is the corporations with many resources that effectively control the network. This plays out in a few ways.

First, as UNGC directors explained, corporate actors sit on the boards of the UNGC, helping govern the strategic direction of the UNGC and playing a role in determining how the reporting process should operate. Second, other research has shown that these same corporations use their reports to misdirect, hide, or opacify information that does not help them maintain a particular image or control their message (Janning et al., 2020). Meanwhile, small-medium enterprises are often caught up in the whims of the UNGC with no real resources to help them in their reporting process. They are left with the choice of turning in an unsatisfying report but hopefully gaining legitimacy and new contacts with the UNGC or simply not participating. Additionally, some states, like those within the EU, have significantly stricter reporting mandates than other nations, meaning some companies have now adopted stricter reporting guidelines. On the one hand, this may be a good thing if other business entities in the UNGC begin to adhere to the stricter standards on their own recognizance, but this also leaves smaller business entities at a disadvantage when they often do not have the time, money, or people-power needed to produce robust reports—a problem exacerbated by constant reporting.

IMPLICATIONS OF THE CONSTANT REPORT FOR ENVIRONMENTAL GOVERNANCE

Our formal understanding of how organizations engage in transparency around sustainability is through the premise of annual reporting. In communication terms, we view these annual reports as the communicative production of disclosure, and from a transparency standpoint, they act as a source of both verifiability and performativity for the organization. T ransparency is often seen as a form of verifiability, the ability to check and verify the information, and as a source of performativity that highlight and legitimize the sustainability work of organizations (Albu & Flyverbom, 2019; Lau et al., 2017; Sethi & Schepers, 2014). But our expectation of reporting has changed with the rise of digital technologies.

In my second research question, I asked, *in an era of visibility, how do corporate actors report sustainability in global environmental governance arrangements?* To essentially answer the question, with the expansion of social media and digital technologies, it has become much harder for organizations to remain invisible. Instead, organizations have harnessed the power of these technologies to make visibility work them. We need only look at examples from IKEA's Transparency App. What this means for environmental reporting is that corporate actors now report anywhere and everywhere all the time. Our, somewhat antiquated notion of environmental reporting, is an annual report, published in one place, for a particular audience. However, now with heighted visibility, corporate actors report on multiple fronts, as part of a larger communication network and as a means of publicizing their sustainability at every level of the organization. Now instead of environmental information being difficult to find, or being restricted to an annual report, corporate actors use the nature of digital ubiquity as a tool to make their environmental reporting seem endless, relentless, and constant.

Digital ubiquity is no longer something organizations have to figure out how to maneuver; rather, it is now embedded within their communication strategy. This means organizations are always trying to figure out how to push information out to their stakeholders. Tufecki (2013), for example, explains the digital age has in some ways given explicit control of medium and message to corporations, so they may now circumvent traditional media outlets. As a result, transparency and visibility often feel synonymous. But communicating transparency and sustainability is not just about giving information to stakeholders; it is about building personalized relationships with different stakeholder groups to help shape the perception of the organization, and they do this through the notion of the constant report. However, this kind of constant reporting can have problematic consequences.

First, the constant report prioritizes content over substance, that is the emphasis is on making visible all the many facets of sustainability as IKEA, rather than on making sustainability meaningful. We see examples of this when we consider the publicity and performativity aspects of constant reporting. IKEA produces social media content, museum displays, and entire IKEA townships all for the feel t for the sake of producing content, and this can have repercussions on the intentionality of sustainability management in a corporation. Rather than creating meaningful information that increases understanding of the information they already produce, new experiences and displays overcomplicate and overproduce sustainability communication. This leads directly to a second issue.

Second, the constant report also reinforces an outlook that transparency should be strategic. This is particularly evident in the managing of performance in the constant report, that prefaces the management of information—the constant reveal and conceal. Janning et al. (2020) note that transparency is concerned with perpetuating an image or reputation over discerning a full account of transparency. Stohl, Stohl, and Leonardi (2016) question whether transparency practices lead to clarity, instead arguing for a transparency paradox, in which presupposed high levels of visibility create opacity. Organizations, in this sense, operate strategically to determine what information to reveal and conceal. Berg and Feldner (2017) refer to this as opaque sponsored content, and Birchall (2011) explains that "transparency has become a sign of cultural (as well as moral) authority" rather than an authentic communication practice (p. 8-9). Ringel (2018; 2019) explores this paradox as a frontstage/back-stage metaphor to explain the tensions between the transparency-secrecy nexus and how organizations operate strategically to present information.

But this kind of strategic transparency has a darker side than simply failing to reveal information. Observational or disclosive approaches take for granted transparency practices that they assume to be empowering (Fenster, 2006). This is partly due to technological innovations that perceive information as more visible and accessible, again consider IKEA's numerous social media accounts, endless press releases, website, transparency app, etc. All these communication platforms make it very easy for users to access information about IKEA's sustainability. However, it also makes it easy for IKEA to manage its visibility of information. Instead, we return to issues of performativity, where Roberts (2009) claims that transparency works "back upon those subject to it in ways that are often counterproductive, or at least far exceeds the passive image of a simple making visible" (p. 958).

If, we consider the duality of visibility that manifests in reporting as amplification and monitoring, reinforcing scholars' concerns about the controlling capabilities of corporations. IKEA is able to use its network in the constant report to both amplify its own information and monitor information from its stakeholders, creating a feedback look that IKEA uses to produce more sustainability content. Zuboff's (2019) work on instrumentarian power famously discusses the ability of corporations to now control consumers through digital technologies.

We can look to Munro (2000), who explains that control perpetually reshapes network practices as behaviors and processes are modulated through reflexive practice. As Rose (1999) articulates, "Control is not centralized but dispersed; it flows through a network of open circuits that are rhizomatic and not hierarchical" (p. 234). We see this happen in the constant report through the use of new technologies that have altered our perception of transparency and surveillance, creating new forms of control and discipline. Flyverbom et al. (2015) explore this concept as regularizing control in transparency that makes power both diffuse and ever-present. Although we should encourage corporations to push for sustainability, the inability to uncouple sustainability management from selling to the consumer and shaping and controlling what sustainability means for consumers is cause for alarm. Flyverbom, Christensen, and Hansen (2015) argue that transparency is about observational control. This kind of transparency is enacted through mediating technologies or government mandates. Transparency is rationalized as information and communication so that they appear objective. Technology's availability increases incentives for individuals to contribute to transparency efforts (Mitchell, 1998), and technologies can also empower individuals to take part due to increased visibility (Ellerbrok, 2010).

In practice, this means that as stakeholders engage with sustainability messages, their opinions and behaviors are influenced by the information disclosed. We buy into the information corporations present us with and take it at face value. Meanwhile, the management of sustainability may not be working in our best interest. Additionally, as corporations monitor consumer information, they make stakeholders collaborators in their replication and reproduction of information. Corporations are able to act as voices of "authenticity" because they capitalize on stakeholders' naivete about the sustainability process when in fact, all they are really producing is authentic babble.

As an example, consider IKEA's premise that they should use wood because it is the most sustainable material. Meanwhile, IKEA is now the largest logging user in the world, and although they ascribe to planting three trees for every one they cut down, many of the forests they use for timber are significant CO_2 absorbers. The three new trees they plant for each one will take a long time to be able to absorb the same scale of CO_2 as the forests they are currently eradicating. This is part of what I mean by authentic babble. Corporations believe in the information they publicize to consumers, but they have not necessarily thought through the implications of their actions in how they manage their supply chain or business practices.

POLICY IMPLICATIONS

As a society, we still prescribe transparency as a remedy to calls for accountability against corporations, leadership, and governments. But issues like digital ubiquity, neoliberalism, and network standing have altered transparency as a process and practice. Further, we have come to understand that governance by disclosure often hides more than it reveals. But there are problems associated with each transparency practice. None of them are an ideal form of transparency. Instead, each of them creates a series of pragmatic issues, which in practice, we are forced to deal with on a case-by-case basis, sometimes choosing to forgo or circumvent an issue altogether. Instead, we need to acknowledge that voluntary disclosure is no longer the dominant form of transparency; instead, we are witnessing a hybridization of voluntary and mandatory disclosure that are competing with the natural inclination of corporate actors to be selective in their disclosure, and this directly impacts how stakeholders receive sustainability information. If we are to radically shift how corporations use transparency, we need to think through comprehensive policies that emphasize information comprehension and clarity. Below, I outline two overarching policy issue of this dissertation and then discuss at length three policy ideas that have distilled throughout the dissertation process.

First, there are clear concerns about the power that corporate actors have within the environmental governance space. We have seen within both the relational perspective of transparency and the constant report how corporate actors are able to use both the environmental governance structure and the communication networks to shape and construct their perception of transparency and environmental reporting. Within the UNGC, the governing body is largely constructed of corporate actors who determine how and what to report. Instead, more government and activist organizations should contribute to the governing body that oversees the information disclosure mechanism.

Second, there needs to be clear expectations of what and how to report. Although the UNGC is in the process of amending its communication on progress and reporting process the executive directors have explained that this will include basic multiple choice questions as well as some basic statistical information. However, executive directors continue to discuss the wide variation in both content and style of reporting as well as the very information that is in the reports. Moreover, in the constant report, we now see that corporate actors are using environmental reporting as a means of building and sustaining their brand. We therefore need to explore new ways to mandate or regulate how organizations discuss sustainability.

This speaks directly to issues of authenticity and performativity that seem to be inherent within transparency and environmental reporting. In the process of conducting this research over the last two years, several policy implications have crystalized for me that do not necessarily speak directly to the data I have collected and analyzed, rather they have distilled through the various conversations I have had with executive directors and sustainability managers.

First, organizations must provide education with their transparency, meaning you have to teach stakeholders to interpret data and what you are reporting. In my work on this dissertation, I have come to believe that a fundamental issue regarding transparency is a lack of comprehension among stakeholder groups. When corporations publish data or talk about their supply chains, the majority of society is not trained to make informed decisions based on the available data. But IKEA's work with school children to learn about sustainability stood out among its many programs because the emphasis was on teaching future consumers to think critically about the sustainability of a product. Moreover, it forced IKEA workers to learn more about their supply chain and even question the business practices of the corporation. None of this is a bad thing. In fact, when a corporation strives to educate the public, they also must think critically about their own business management, something that is necessary if an organization is going to be sustainable.

Second, organizations need to discuss with stakeholders how information should be disseminated and the kind of information to provide. The single biggest issue with the constant report is the overwhelming amount of information saturation, which makes information comprehension impossible. Moreover, it is easily believable that organizations are not providing the right kind of information to stakeholders. Governments have clearly mandated how information should be calculated, packaged, and disseminated for mandatory reports, but when it comes to other stakeholder groups, there is a wide variety in how and what information is reported. Instead, organizations should communicate with stakeholder groups to understand their information wants and needs. In part, this directly relates to educating stakeholders, but it also directly relates to the need for good science communication practices. When the majority of stakeholders are not trained to read CO_2 emissions reports, we need to critically assess how to provide the same information in alternative formats that are not just annual reports.

Finally, organizations must account for their data when making claims and addressing critics. Too often, we see that when criticisms are lobbed at organizations, they lock down communication or fall back on information that has already been disseminated. When instead, organizations need to be open to these criticisms. Multinational corporations have no real way of knowing or understanding the full impact of their supply chains because the scale is global, and the risks are vast. As important as corporate governance codes are to these multi-tier supply chains, it only takes one bad link to corrode an entire chain. Instead, organizations have to be willing to listen and change their practices as new information comes to light. Moreover, they have to account for how their data is measured and calculated when they are criticized for resource mismanagement. In practice, this may mean opening data sources to public access or at the very least opening data to trusted sources like GRI and the Carbon Disclosure Project.

LIMITATIONS OF RESEARCH

As is the case for all research, this dissertation had notable limitations. Qualitative research is often subjected to criticism for issues of validity, reliability, and generalizability. In an effort to combat these criticisms, I kept with Tracy and Hinrich's (2017) 8 "big tent criteria" of qualitative research. I chose a *worthy topic*, was *rigorous* in my data collection and analysis, and was *sincere* in my reflexive and analytical process. I maintained *credibility* by triangulating and comparing data. I met *ethical* criteria by following IRB standards and research best practices. I strove for *meaningful coherence* in my theory building and strove for *resonance* by working to develop findings that were transferable. Finally, I hope to have made a *significant contribution* in my theoretical and practical contributions to transparency in environmental governance.

Although a strength of this study is its focus on UNGC directors, the exclusive attention to this group does limit the scope of findings. Participants described their perception of relationships among governance actors in the UNGC, but this study does not account for how member organizations, government actors, or activists may have additional insights. The findings I presented do not offer a complete picture of the complex relationships among UNGC actors or even relationships internal to member organizations that may also impact reporting. To develop a deeper and more comprehensive understanding of how relationships may impact transparency, scholars should investigate a wider range of groups in their research.

This dissertation is also admittedly focused on a western perspective of sustainability and transparency that does not account for how transparency perspectives may differ in the Global South. In part, the dissertation was bound within a western focus to appease the MISTRA grant because Western nations have the largest number of multinational corporations and because the largest number of UNGC member organizations are in the Global North. Undoubtedly, I would hope to expand this research in the future by interviewing UNGC directors in Africa, South America, and East Asia. These interviews would provide much-needed insights into other dimensions of transparency and sustainability management practices that I do not discuss within this dissertation.

A primary feature of my research on the constant report is the emphasis on a large amount of data collection, but this also has the potential to cause concerns about analysis, especially the ability of one researcher to comb through a big data set. I have tried to address those issues in my methods chapter by demonstrating that I used interviews to guide the analysis. Additionally, because I am only one researcher, there is the potential that having two or more researchers would lead to additional insights.

FUTURE RESEARCH DIRECTIONS

First, future research should address issues of authenticity that seem to plague transparency. Second, future research should consider the repercussions of digital ubiquity, centering other stakeholders rather than corporations, to understand how these issues have altered our conceptions of transparency within environmental governance. Third, future research should critically examine the impacts of transparency technologies within environmental governance as sites of power and agency.

Although, the relational transparency chapter explored a range of stakeholders (the UNGC, governments, and other corporations) that impact the reporting practices of corporate actors, my study of IKEA's reporting practices did not speak to how a range of activist groups, institutions, and laws may provide the impetus for the constant report. Instead, future research must understand how these two issues coalesce or occur together rather than independently. While I can speculate that activist groups, governance regimes, like the UNGC, and other institutions may contribute to corporate actors' development of the constant report, it is unclear how these external actors contribute to the publicity and performativity of the constant report.

Across my dissertation, I noted issues of performativity in transparency and reporting practices. In the constant report, I found that visibility processes enabled corporations to act as voices of authenticity, potentially using it as a means to control consumers. I suggested the term authentic babble to describe the process by which organizations believe their own narrative, even despite facts to the contrary. Future research should further examine this issue by considering how to hold space for criticism in sustainability practices in a meaningful way that will help the process rather than hinder progress. Moreover, I focused on a multinational corporation that by its very nature subsumes much of the power and communication ability it has with other stakeholders. There is cause to question whether or not smaller organizations may have more effective dialogue and authentic communication because they do not have the resource capabilities to strategically disclose information like multinational corporations, or if they forgo environmental reporting altogether.

Second, this dissertation addressed issues of digital ubiquity through the constant report, but future research should consider more disparate issues, such as Andrejevic's (2007) work on digital enclosures that explores tensions of privacy and ease of use, explaining that the confines of digital spaces are only accessible as the cost of monitoring. This work has implications for advancing the consideration of transparency technologies. Digital spaces, rather than being democratic, obfuscate power asymmetries that favor agents who can channel the affordance of visibility. One need only look at Zuboff's (2019) work on surveillance capitalism to understand how corporate actors can co-opt digital technologies to benefit themselves. It is within this space that future research should engage technologies as a verification system. Asking the question, what are the impacts of transparency technologies within environmental governance as sites of power and agency?

There are several issues within environmental governance that center on transparency. First, there are issues with unreliable and inaccurate data, particularly as it relates to greenhouse gases (Aija, 2020; Fiedler et al., 2021). As a way to combat this, verification entities are using satellite and drone technology to validate claims. Moreover, new technologies, like blockchain, are being used to verify supply chains and sustainability processes, but it is unclear what sorts of impacts this has on both corporate actors and other stakeholders, as well as whether or not such technologies do, in fact, make corporations more accountable. In fact, the technology-neoliberal nexus that evangelizes digital technologies touts tools such as blockchain and drones as able to solve all our environmental governance and sustainability dilemmas. But these technologies are just as likely to be a solution to sustainability as they are to be a problem.

A number of industry professionals are already applying machine learning algorithms and blockchain to sustainability initiatives. A 2017 report from Greenbiz found a marked increase in CSR reports that use artificial intelligence (Riffle, 2017). Jeffrey Sachs (2015), a senior advisor to the UN Global Compact and Director of the UN Sustainable Development Solutions Network (UNSDSN), calls it the epoch of Sustainability Development and Technology, as though tech is going to fix human error.

Goralski and Tan (2020) argue that AI is a double-edged sword that can generate more data to target key sustainability interventions but also can exacerbate problems. Vinuesa et al. (2020) found that AI could enable accomplishments in 134 of these sustainability targets but inhibit 59. And those efforts it could hurt included ending poverty, creating quality education, and reducing inequalities, thereby harming some of our most vulnerable communities and populations.

The rapid expansion of these technologies outpaces the policy and regulatory frameworks that govern them (Munoz & Naqvi, 2018), largely because we react to technology rather than thinking proactively. We do not seem to have the ability to foreshadow the functions and repercussions of technology that are outpacing us. This work has particularly important implications for transparency, and so future research should address transparency and environmental governance by asking questions like

- How does transparency technology lend itself to power relations between business actors and indigenous communities?
- Do the promises of technology equal its performance of transparency and as a verification mechanism, or might it become another verification ritual that has little meaning?
- Is technology paradoxically becoming a Black Box of Transparency?

We rely on technologies to procure transparency and verify things, but it is unclear what it is, what it does, and the effects it is going to have. Therefore, it is imperative that we understand the implications.

CONCLUSION

In 2019, Arup Group, a firm of scientists, engineers, and architects, published a piece called four sustainable futures, where they depicted futures that range from the edge of human extinction to a thriving world that is healing itself. Right now, we are on the path of "human inc." in which major economies are able to future-proof their supply chains and national borders through a series of technological innovations, but the most vulnerable communities are left to suffer on their own. This is the effect of continuing the status quo—disclosure in voluntary governance arrangements.

When we talk about transparency, it is very easy to assume it is a prescription or even a remedy to calls for accountability against corporations, leadership, and governments. At first blush, information from organizations seems clear. But as we dig deeper, ask questions, and think critically, we often find that the clarity of transparency is not quite there.

Today, digital networks, social media, and a host of communication technologies inundate us with information, and our brains have a difficult time parsing the important from the irrelevant, fact from fiction. And organizations have taken advantage of that, but they are also victims of it. And it is this exact hyper-focus of information visibility, that is the persistence of an open information society, that has increased and exacerbated demand for transparency, particularly for corporate and government actors.

My dissertation critically examines transparency within environmental governance, and explicit within this research is a focus on understanding how corporate actors organize and make visible or invisible sustainability issues in the face of current and emergent regulations and ethical dilemmas. While I hope to extend the scholarship of transparency, there is a critical need in my work to examine the human toll that is paid when we do not progress toward a more sustainable future.

Technology has helped in creating the opacity, inequity, and undue harm we as a society now face. Transparency then is critical to understanding these problems, but I also think, based on this discussion, we have to seriously consider why the term transparency persists, why be committed to working with it, and why not abandon it altogether and try to find something new? And these are questions we need to keep asking. Transparency is rife with problems that we have to work through one by one, but I am not quite ready to abandon the term. In part because transparency is a key to understanding the ramifications digital technologies have on communication and organizing. These are eminently human problems, and it is up to us to solve them, not blockchain and AI or the next iteration of digital technologies. But as scholars, we also can no longer call for organizational transparency to be a catch-all solution, which is so often the case, as if more information will fix whatever issue we have found in our latest study. Instead, we need to critically examine the ramifications of transparency and implications of information dissemination before we call them a solution.

Appendices

Appendix A Questions for UNGC Directorate

Background and History

1. Can you describe your role and history in the Global compact?
2. Who were the actors that put the global compact together in which you have been involved?
3. Does localization benefit the compact?
4. How is your compact related to the overall UNGCN? Would you give us your perspective on the history of the UNGCN?
5. What have been the accomplishments of the UNGCN?

Performance and Usefulness

6. How would you assess the performance of the UNGCN compared to other reporting frameworks?
7. Why do you think organizations want to belong to the compact?
8. Are there specific benefits?
9. Why are the reports useful?
10. In terms of your country, what sorts of regulations shape reporting/CoPs?
11. Do you think the reports are a good evaluative mechanism for transparency?

1. What else could be used?

12. What else could the compact do to induce organizations to improve their performance?
13. Besides annual reports how do you facilitate discourse with member organizations?
14. Are reports the primary means of contact with organizations or do you reach out to them as well?

15. How do you encourage organizations to share information and knowledge about reporting and sustainability?

1. Partnerships
2. Competitive dynamic between organizations
3. Organizations to consumers

Challenges and Criticism

16. What challenges have you faced in your role?

1. Are there any particular issues that relate specifically to reporting and transparency?

17. What sort of support would be useful in your role?
18. What critiques do you perceive the UNGCN receives?
19. How do you respond to critics of the UNGCN?

Closeout

20. Would you be willing to participate in a conference/call about the results of this study?
21. Is there anything you would like to tell us? What should we be focusing on? How can this be useful?

Appendix B Questions for IKEA Sustainability Managers

Sustainability

1. To start can you talk a bit about how you think Ikea frames the idea of sustainability?
2. How has Ikea tried to incorporate sustainability practices into its business model?
    a. (Probe about IWAY)
    b. Supply chains and technology
3. How do you think Ikea has evolved in their thinking and practice of sustainability over the last 10 years?
4. While most companies are striving to reach net zero by 2030, Ikea has set the goal to be completely circular, can you talk a little about why the company made this decision?
5. Ikea is part of a number of voluntary sustainability frameworks or certifications, what is the process in deciding which frameworks to join or take part in? Why take part at all?

Reporting

6. What reporting standards do you use when it comes to preparing annual reports?
    a. (Probe: SDGs, SBTIs, etc. How do you prioritize?)
    b. Who do you think is the audience for reports?
    c. Why that audience?
    d. Anyone else?
7. What do you think are some of the benefits in reporting for Ikea?
8. What are some of the challenges in putting together annual reports?
    a. What sort of support would be useful?

9. What sorts of critiques to you face with reporting and how do you respond to criticisms?
10. With Ikea being an international company, how does the company juggle different regulatory frameworks for each country they are in?

Other Communication

11. Beside reporting, how do you communicate with stakeholders about sustainability?
    a. (Probe social media, advertisements, in store signage, etc.)
12. What audiences are you trying to reach when you communicate with (insert comm type)?
13. Do you have specific examples of (insert comm type) that immediately come to mind talking about sustainability?

Supply Chain and Circularity

14. Ikea has a massive supply chain, so what is the company doing to ensure they know exactly where resources are coming from?
    a. How are resources being sourced?
    b. How are suppliers maintaining the IWAY standard?
15. What sorts of challenges has this brought to the supply chain?
16. What sorts of programs has Ikea implemented to ensure a circular supply chain?
17. How does the company balance the idea of growth and development while also being sustainable and circular?

Closeout

18. Would you be willing to participate in a conference/call about the results of this study?

19. Is there anything you would like to tell me? What should I be focusing on? How can this project be useful?

APPENDIX C IKEA & FINLAYSON ADVERTS

IKEA
7. elokuuta 2019 ·

Hei **Finlayson**, kiitos haasteestanne Helsingin Sanomissa tänään! Mekin teemme kauniita lakanoita. Vastuullisuus on toimintamme ytimessä ja kaikki käyttämämme puuvilla on jo vuodesta 2015 lähtien ollut peräisin kestävämmistä lähteistä. Muovin osuus pakkauksissamme on tällä hetkellä alle 10%, muu käyttämämme pakkausmateriaali on kuitupohjaisia materiaaleja kuten paperia tai pahvia. Tavoitteenamme on käyttää ainoastaan uusiutuvia tai kierrätettyjä materiaaleja vuoteen 2030 mennessä. Työmme vastuullisen puuvillatuotannon eteen jatkuu edelleen ja on hienoa, että muutkin alan toimijat ovat mukana talkoissa. Tehdään yhdessä!

Finlayson
7. elokuuta 2019 ·

Hei vielä IKEA, hienoa että teidänkin tavoitteenanne on tehdä kauniita lakanoita.

Puuvillassa BCI on vasta aie, kun taas GOTS-sertifikaatti on jo teko. Siksi tiedämme luomutuotteidemme alkuperän ja kerromme toimitusketjun avoimesti. Vuodetekstiilien pakkaamisessa haastamme kaikki muovittomuuteen, sillä siinä olemme lähes yksin. Teemme tuotteet niin kestäviksi, että uskallamme antaa niille 5-50 vuoden takuun. Emme tarkasta pelkästään itse kumppaniemme tehtaiden tuotantotiloja, vaan annamme ulkopuolisten auditoida ne. Vastuullisuus on vakava asia ja meidän kaikkien on tehtävä enemmän. Maailmassa on paljon hyviä aikeita. Mitä nopeammin muutamme ne teoiksi, sitä parempaan maailmaan heräämme.

Rakkaudella,
Finlayson

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