

# **Sustainable Development in Forest Owner Associations – Stakeholder Roles**

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## Sustainable Development in Forest Owner Associations – Stakeholder Roles

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To D, I & J



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# Table of contents

<b>Abstract</b> .....	<b>ix</b>
<b>Summary in Swedish</b> .....	<b>x</b>
<b>List of papers</b> .....	<b>xi</b>
<b>List of Tables</b> .....	<b>xii</b>
<b>List of Figures</b> .....	<b>xii</b>
<b>Preface</b> .....	<b>xiii</b>
<b>1 Introduction</b> .....	<b>1</b>
1.1 Background.....	1
1.2 Forest owner associations in Sweden.....	3
1.3 Forest owners as stakeholders in a transformation process .....	8
1.4 Aim .....	10
<b>2 Theoretical framework</b> .....	<b>13</b>
2.1 Stakeholder theory .....	13
2.1.1 Engaging with stakeholders .....	20
2.1.2 Stakeholder theory and sustainability literature .....	23
2.2 Co-operatives, sustainability, and stakeholders.....	28
2.2.1 Co-operatives and sustainable development.....	32
2.2.2 Co-operatives and stakeholders .....	34
2.3 Summary .....	39
<b>3 Research design</b> .....	<b>41</b>
3.1 A qualitative approach.....	41
3.2 Research approach.....	45
3.2.1 A qualitative case study.....	45
3.2.2 Means-end approach .....	47
3.3 Sampling.....	48
3.4 Data collection .....	50
3.4.1 Interviews.....	50
3.4.2 Laddering interviews .....	52

3.4.3 Sustainability reports .....	53
3.4.4 Observations .....	53
3.5 Analytical methods .....	54
3.6 Trustworthiness of qualitative approaches .....	56
3.7 Ethical considerations and reflectivity .....	58
<b>4 Summary of papers.....</b>	<b>60</b>
4.1 Study I: Focusing on forest owners as customers and suppliers .....	60
4.2 Study II: Focusing on forest owners as members and owners .....	61
<b>5 Discussion and conclusions .....</b>	<b>63</b>
5.1 Discussion of main findings .....	63
5.2 Conclusions .....	68
5.3 Contribution and implications.....	69
5.4 Limitations and future studies. ....	71
<b>References .....</b>	<b>73</b>
<b>Appendix .....</b>	<b>104</b>



# Abstract

Forest owner associations are co-operative organisations with democratic foundations based on one member -one vote. The members are forest owners who are organised in the associations as owners and also have the roles of suppliers of forest raw materials and customers of forest services. Generally, forest owners are changing from a homogenous to a more heterogeneous group based on socioeconomic and demographic transitions. Therefore, forest owners can be said to have increasingly diverse interests and values. This leads to different ways of viewing their forest ownership in relationship to sustainable development. These changes are also affecting their willingness and motives for participating in the governance of the co-operative organisation. An important aspect of sustainability management in forest co-operatives, is including the forest owners in the process. This thesis aims to increase understanding of how forest owners view sustainability management by analysing their various stakeholder roles in forest co-operatives. The studies compiled in this thesis consist of different perspectives of forest owners in their relation to the association. Study I focus on forest management certification as a sustainability management activity in forest owner associations. Forest owners are here seen as suppliers of sustainability-certified raw materials and customers of a sustainable service offering. Study II takes on the perspective of forest owners as members and owners of the association and how they are viewed to participate in sustainable development in the association. The findings suggest that the stakeholder roles that forest owners have need to be taken into consideration by forest co-operatives in sustainability transitions.

# Summary in Swedish

Svenska skogsägarföreningar är kooperativa organisationer med demokratisk grund baserat på en medlem - en röst. Medlemmarna är mindre privata skogsägare som är organiserade i föreningarna som ägare och har även roller som leverantör och kund. Gruppen mindre privata skogsägare har gått från att vara en relativt homogen grupp till en mer heterogen grupp baserat på demografiska och socioekonomiska förändringar i samhället. Därför kan skogsägare sägas ha alltmer skilda intressen och värderingar. Detta leder till olika sätt att se på sitt skogsägarande och hållbar utveckling. Dessa förändringar påverkar också deras vilja och motiv att delta i styrningen av den kooperativa organisationen. En viktig aspekt av hållbarhetsarbetet i skogsägarföreningar är att inkludera skogsägarna i processen. Denna licentiatuppsats syftar till att öka förståelse för hur skogsägare ser på strategiskt hållbarhetsarbete genom att analysera deras olika intressentroller i kooperativa organisationer. Detta görs här genom att betrakta skogsägare som intressenter med flera och skilda roller i den kooperativa organisationen. Studierna som sammanställs i denna uppsats består av olika skogsägares olika perspektiv i deras relation till skogsägarföreningen. Studie I fokuserar på skogscertifiering som en hållbarhetsaktivitet i skogsägarföreningar. Skogsägare ses här som leverantörer av certifierad råvara och kunder till ett hållbara tjänster. Studie II tar upp skogsägarnas perspektiv som medlemmar och ägare i föreningen och hur de där ser på hållbar utveckling. Resultaten tyder på att de olika roller som skogsägare har som intressenter kan vara viktiga för skogsägarföreningar att ta hänsyn till när de engagerar sig och bygger relationer med skogsägare.

# List of papers

Paper I: Thorning, A & Mark-Herbert, C. (2022) Motives for Sustainability Certification – Private Certified Forest Owners Perspectives, *Forests*, 13. 790.  
<https://doi.org/10.3390/f13050790>

Paper II: Thorning, A., Co-operative forest owner associations - Harmonised values for sustainable development? (Submitted to *Forest Policy and Economics*, Elsevier).

# List of Tables

Table 1. Research questions in Study I & II .....	11
Table 2. Stakeholder concepts with importance for this thesis .....	19
Table 3. The roles of forest owners in forest owner associations.....	27
Table 4. Co-operative values and principles (International Cooperative Alliance, 2015, ii).....	29
Table 5. Relationship between co-operative principles and sustainability management; adapted from Aragón Amonarriz <i>et al.</i> (2016) and Server and Capo (2011) .....	32
Table 6. Forest owners' stakeholder roles in a forest co-operative using Kujala <i>et al.</i> (2022) and (Roberts, 2003).....	39
Table 7. Overview of research approach in Studies I and II.....	44
Table 8. The four largest forest owner associations in Sweden, data from 2019 annual reports .....	46

# List of Figures

Figure 1. The organisation structure of forest owner associations in Sweden interpreted after Kronholm and Staal Wästerlund (2013, 405). .....	4
Figure 2. The organisational structure of forest owner associations and the members' roles and different contact points.....	38
Figure 3. Timeline for this licentiate thesis .....	44

# Preface

My relationship with the forest started early, growing up in a rural area in Jämtland. The forest was a playground and a room for education as my small countryside school headed out to look for fresh bear tracks with a local hunter substituting as a teacher. Later, when I was in my teens, I stated that 'I hated the forest' as my brother and I were 'forced' to help out harvesting firewood and picking berries. My interest in forest values grew with my outdoor interest as I got older. Realising that one could make a living working with forest values made me choose the forest science program in Umeå, continuing with a direction in business administration in Ultuna. Here, I learned more about the complexity of forest values in relation to sustainable development.

For this thesis, as an industry licentiate in business administration, I have a management approach considering directions for forest owner associations. However, in the heart of those associations, you find the forest owners and, with them, their relationship to the forest. As humans are different, those relationships vary, and with this thesis, I have only started to tap into the aspects of what it means to be a forest owner.

# 1 Introduction

Forest owner associations are member organisations based on the idea of cooperation and strategic industrial actors in the forest sector (Kronholm, 2016). In the introduction of this licentiate thesis, the background of the study is briefly outlined, including a short overview of sustainability management. Forest owner associations in Sweden and the changes occurring in forest ownership are then described. Finally, the thesis's aim and outline are presented.

## 1.1 Background

The societal transition towards sustainable development points to the importance of organisations being part of enacting sustainability changes (Benn *et al.*, 2018). This requires changing business practices, operations, models, and mindsets. As explained by Morsing and Schultz (2006), sustainability management is a moving target, and it is therefore vital for businesses to adapt and change according to various stakeholders' expectations, which in turn also influences the organisation's stakeholders through communication and dialogue. Sustainability management, also known as corporate social responsibility (CSR) and corporate sustainability (CS), refers here to the strategic business case of acting as a responsible member of society by considering the three dimensions of sustainability (i.e., environmental, social, and economic). These dimensions reflect managing natural, social and financial resources (Dyllick & Hockerts, 2002).

Studies on sustainability management have been focused on organisational aspects of business models and how sustainability is integrated into corporate management (Baumgartner, 2014). Ingham and Havad (2017) view sustainability management as a strategic and

organisational change that stresses the importance of implementing sustainable development into the mission and vision and allowing principles and policies to guide sustainability activities. Martinuzzi and Krumay (2013) describe transformational sustainability management as challenging established paradigms through organisational learning and thereby generating sustainable competitive advantage via continuous improvement together with stakeholders. Clarkson (1995) also has a process perspective and argued as early as 1995 that sustainability management is to be incorporated into business objectives by taking a wide stakeholder perspective.

Sustainable development in the forest sector can be seen in how different stakeholders view sustainability as a concept and how the forest industry responds to stakeholders' views (Sharma & Henriques, 2005). The forest sector can be described as an environmentally sensitive sector where various stakeholder groups have criticised economic activities since the mid-20th century (Panwar *et al.*, 2006). This has caused the forest sector to consider sustainable development and to adopt responsible practices, such as market-driven forest certification schemes verified by a third party to achieve legitimacy and improved image (Toppinen *et al.*, 2016). However, sustainable development is ever-changing, and in the context of the forest sector, it depends on stakeholders' views of the forest and forestry (Han *et al.*, 2013). Including sustainable development in business conduct and considering the views of stakeholders enables the creation of competitive advantage (Vidal & Kozak, 2008).

## 1.2 Forest owner associations in Sweden

The backbone of the forest sector in Sweden is the approximately 300,000 small private forest owners (also termed family forest owners or non-industrial forest owners, in this thesis, this group is primarily referred to as forest owners) who own about 50 per cent of Swedish forestland (The Swedish Forest Agency, 2020, 1). Many of these forest owners are organised through forest owner associations, organisations based on the idea of cooperation and value creation for members (Kittredge, 2003). Value is commonly created by considering the members' financial interests through timber procurement, providing service and information, as well as political lobbying (Lönnstedt, 2014). Generally, Swedish forest owner associations' objective is to generate benefits and values for their members while operating within associated industries and meeting the needs of global customers (Guillén *et al.*, 2015).

Hence, the member associations and the business operations are two parts of the same organisation that manages the goals of the associations, business goals, and diverse member goals (Lidestav & Arvidsson, 2012). Kronholm and Staal Wästerlund (2013) identify the organisational structure of forest owner associations as being hourglass-shaped (Figure 1). The upper triangle represents the association and the democratically governed member organisation, while the bottom triangle represents the operative business organisation. Forest owners who are members of the associations are located at the top of the hourglass and organised through different governance processes for engagement in the co-operative organisation (Novković *et al.*, 2023). Thus, the decision process and influence move from the individual member in governance processes through to the association board and then into the operative business organisation via



the CEO, administrative entities, and employees (Kronholm & Staal Wästerlund, 2013). The operative business organisation structure resembles that of conventional investor-owned firms (Kronholm, 2016).

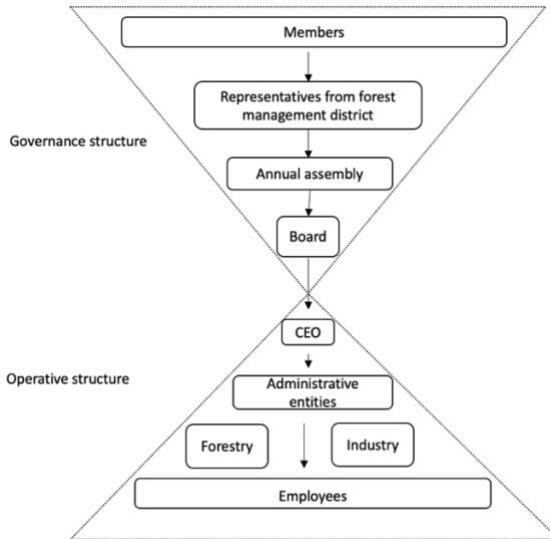


Figure 1. The organisation structure of forest owner associations in Sweden interpreted after Kronholm and Staal Wästerlund (2013, 405).

As illustrated in Figure 1, the dual roles of forest owner associations involve engaging forest owners in different ways in the governance and operative structure. The dual roles are exemplified by timber buyers in the Swedish forest sector, who offer advice and procure timber from forest owners. They have to professionally balance the needs of the forest owner and timber procuring organisations, such as forest owner associations (Curtis *et al.*, 2023). Challenges for forest owner associations lie in remaining relevant for forest owners, establishing a cohesive and unifying decision-making process, and building trust and transparency among members (Górriz-Mifsud *et al.*,

2019; Novković *et al.*, 2023). These challenges are further discussed in the subsections below.

The role and functions of forest owner associations have varied over the years since they were founded nearly a hundred years ago (Lönstedt, 2014). Historically, the focus among timber-procuring organisations has been on financial value, giving the forest owner the main role of being a raw-material supplier. Today, that role is increasingly integrating the view that the forest owners are, first and foremost, customers who buy services from the organisation (Mattila & Roos, 2014). This implies a changing context for forest owner associations that is driven by a change in forest owner demographics and forest policy impacts (Keskitalo *et al.*, 2017). Current research indicates ongoing changes in attitudes among private forest owners and increasing adoption of a more positive approach to other forest values besides monetary value (Weiss *et al.*, 2019). This derives from a more holistic view of sustainable development overall, including aspects related to all sustainability dimensions (Berlin *et al.*, 2006; Karppinen *et al.*, 2019; Nordlund & Westin, 2011). This points to nudging forest owner associations to consider sustainable development and implement sustainability activities (Toppinen *et al.*, 2019).

The main drivers for organisational change in forest owner associations during the 20<sup>th</sup> century were based on technological development and industrialisation (Kronholm, 2016). Today, the challenge for these associations is to adapt to changes in forest owners' needs and values and incorporate these into business models for value creation. Sustainable development can be considered as a central area for changes in needs and values and can be a principal means of creating competitive advantage for associations (Toppinen *et al.*, 2019).

By differentiating through sustainability management, forest owner associations can create value for stakeholders (Trigkas *et al.*, 2019). Nonetheless, a previous study of sustainability management in forest co-operatives compared to forest industry companies indicated the problem of low engagement in sustainability activities (Tuominen *et al.*, 2008).

Other previous studies of forest co-operatives engaging in sustainability activities show that social learning and social capital are important aspects of engaging forest owners in sustainability practices (Dedeurwaerdere, 2009; Guillén *et al.*, 2015; Ros-Tonen & Derkyi, 2018). Social capital involves trust and shared value, lowering transaction costs for co-operative organisations (Saz-Gil *et al.*, 2021). However, the concept of social capital regarding sustainability management is based on regional- and contextual-specific prevailing norms and can be complex to study (Jha & Cox, 2015). Understanding the context of small private forest owners requires applying social and management theories that account for the multifaceted structures of forest owner associations (Fischer *et al.*, 2010). Stakeholder theory is one such theory that allows for reflection on the different values, views, and roles found among forest owners today. It also provides an understanding of forest owner associations and their relationships with members (Barringer & Harrison, 2000).

Forest owner associations are founded on co-operative memberships and shared values (Hakelius & Nilsson, 2020; Lidestav & Arvidsson, 2012). Co-operative values and principles function as a basis for the association's identity and focus on social aspects, allowing the co-operative organisation to contribute to sustainable development (Castilla-Polo & Sánchez-Hernández, 2020). However, there is often a conflicting relationship between the democratic principles and

business operations with financial objectives within the co-operative (Forney & Häberli, 2017). In forest owner associations, their strategic direction has led them to focus on the business side, adopting corporate behaviour to be a strong competitor in the global forest product market (Kronholm, 2016). Thus, when implementing sustainable development practices, forest owner associations are challenged with considering several organisational and contextual aspects (Battaglia *et al.*, 2016). One such aspect is how to include forest owners in the process of sustainability management (Fryzel & Seppala, 2016). Members of forest owner associations have a heterogeneous profile and therefore present multiple social contexts for associations to consider (Boakye-Danquah & Reed, 2019; Haugen *et al.*, 2016). Forest owners' experience of forest management and objectives with forest ownership may vary considerably (Kronholm, 2016).

Forest owner associations strive to continuously build long-term relationships and trust with forest owners (Guillén *et al.*, 2015). By joining an association, members agree to participate in the democratic decision-making process of the co-operative organisation (Hakelius & Nilsson, 2020). However, they also want to view the association's goals as aligned with their own goals and objectives. Perceived aligned goals are due to not giving rise to agency problems, such as members experiencing having interests that are not being represented by the association (Hakelius & Hansson, 2016b). Involving forest owners in the strategic process of sustainability management could increase their satisfaction, trust, and engagement among forest owners (Nilsson *et al.*, 2009), whereas the opposite, as excluding forest owners interests, could cause forest owner associations to be seen as less relevant (Novković *et al.*, 2023). Sustainability management is, therefore, a process that seems to require specific types of organisational skills

because forest owners, as members, assume various stakeholder roles, including as owners, suppliers and customers (Pereira Pavão & Rossetto, 2015). Accordingly, sustainability management in forest owner associations can be challenging, given the increasingly heterogeneous group of forest owners (Górriz-Mifsud *et al.*, 2019).

### 1.3 Forest owners as stakeholders in a transformation process

Small private forest owners are essential stakeholders in the forest sectors, and their needs and interests are essential to consider for sustainable development and competitive advantage (Andersson & Keskitalo, 2019; Toppinen *et al.*, 2019). Forest owners in Sweden have long acted under 'the freedom with responsibility' principle, but they are now experiencing a forest policy that is more environmentally focused (Uggla, 2017). An ongoing policy and media debate also encourages small private forest owners to consider environmental objectives (Lindahl *et al.*, 2017). However, it can be challenging for these forest owners to respond to different actors' requests and deal with opinions from various stakeholders while also formulating ownership goals and objectives as suppliers of forest raw material (Lähdesmäki & Matilainen, 2013).

Swedish forest owners contribute to the national policy goal of biodiversity conservation through several measures, such as forest certification, forest conservation, and other initiatives (Danley, 2018). Forest certification is a voluntary, market-driven mechanism that considers the environmental, social, and economic dimensions of forest management (Rametsteiner & Simula, 2003). Forest certification can be described as a service offering as well as a means for forest owners to act as responsible suppliers (Toppinen *et al.*, 2019). However,

forest owners' motivations for sustainability initiatives can differ between being environmentally or socio-economically focused (Polome, 2016).

One factor contributing to forest owners' increasingly diverse motivations and objectives is the transformation from a relatively homogenous category (that could be referred to as traditional forest owners), mainly males who live close to their forestland and engage in agricultural practices (Matilainen *et al.*, 2015; Umaerus *et al.*, 2019). To the more heterogeneous present-day category of increasingly urban, and female forest owners who are less financially dependent on their forestland (sometimes labelled as non-traditional forest owners) (Follo *et al.*, 2016; Keskitalo, 2017; Wilkes-Allemann *et al.*, 2021). Previous studies have supported that female and non-resident forest owners have objectives beyond timber production and are inclined to prioritise forest values linked to environmental and social aspects more than forest owners in the traditional categories (Berlin *et al.*, 2006; Umaerus *et al.*, 2019). This socioeconomic shift has also led to an increase in the educational level of forest owners, which has in turn led to less financial dependency on income from forestland, affecting owners' will to harvest (Karppinen *et al.*, 2019).

The ongoing change in ownership structure and demographics indicates emerging non-traditional categories of forest owners with different objectives that influence their views on forest management, policy, and sustainability goals (Kajanus *et al.*, 2019; Weiss *et al.*, 2019). These categories of non-traditional forest owners require the forest industry to develop new types of service and view value creation in terms of multiple uses of forests (Kurttila *et al.*, 2019). Service and value co-creation are becoming important aspects of the timber procuring process to attract and build relationships with forest owners

(Andersson & Keskitalo, 2019). However, as previously discussed, the dual roles of forest owner associations might lead to less receptiveness towards the forest owners' wishes (Curtis *et al.*, 2023). Nevertheless, environmentally oriented forest owners are asking for advisory and service offerings to be aligned with sustainable development (Takala *et al.*, 2023). These changes in forest owners' priorities may create challenges for forest owner associations in terms of remaining relevant and attractive (Follo *et al.*, 2016; Novković *et al.*, 2023). Although forest owners' attitudes to sustainable forest management practices and sustainability reporting have been studied in different settings (Ambrose-Oji *et al.*, 2020; Lähtinen *et al.*, 2016), it seems beneficial to further investigate their various roles as stakeholders in forest owner associations.

## 1.4 Aim

Sustainable development presupposes knowledge of various aspects of business operations and of the importance of altering organisational forms (Baumgartner, 2014). The context for sustainability management in forest owner associations is twofold and depends on being a member organisation that creates value for forest owners as stakeholders and aspects of being a competitive actor in the forest sector (Guillén *et al.*, 2015). A specific characteristic of forest owner associations is that forest owners who are members can participate in the organisational governance (Hakelius & Nilsson, 2020). Applying stakeholder theory to sustainability-focused studies is a well-established approach (Freeman & Dmytriyev, 2017). However, acknowledging the various roles of forest owners, that are members, as owners, suppliers, and customers can provide new insight into stakeholder theory within the co-operative literature (Pereira Pavão & Rossetto, 2015).

The aim of this thesis is to increase understanding of how forest owners view sustainability management by analysing their various stakeholder roles in forest co-operatives. These various stakeholder roles are of particular interest when investigating forest owners' views on sustainable development within forest owner associations. It also points to the need to understand both forest owners' and forest owner associations' perspectives. Table 1 lists how these perspectives are investigated in the two studies of this thesis.

Table 1. Research questions in Study I & II

	<b>Research questions in studies</b>	<b>Rationale for the use in this thesis</b>
Study I	<p>What are the motives and objectives for forest certification?</p> <p>How do forest owners experience the influence of certification on their forest management strategy?</p>	<p>Forest owners as suppliers of sustainable certified raw material and customers of services based in sustainability activities</p>
Study II	<p>How is the role of the forest owner association's contribution to sustainable development communicated?</p> <p>How do the association perceive the importance of including members as part of incorporating sustainable development?</p>	<p>Forest owners as members and owners in forest owner associations and how that is aligned with their view on sustainable development</p>

This thesis consists of two studies that focus on forest owners in relationship with forest owner associations (Table 1). Study I focuses on forest certification as a sustainable service offering for forest owners; once they become certified, they also act as responsible



suppliers. Study II considers forest owners as organisational members and how they, as the owners, experience sustainable development within the organisation.

The next section presents the theoretical framework, further developing stakeholder theory and co-operative organisations, which gives the theoretical framework of the thesis. Stakeholder theory is considered a point of departure regarding sustainability management. This is followed by a research design section and a summary of the two studies. This thesis then ends with a concluding section.

## 2 Theoretical framework

Sustainable development in forest owner associations depends on characteristics related to the co-operative organisation form and the context of actors in a resource-dependent sector experiencing stakeholder pressure. Stakeholder theory was chosen for this thesis as stakeholders can be considered an important aspect of sustainability management in organisations. First, an introduction to stakeholder theory is presented, followed by the concepts of stakeholder engagement, stakeholders in the sustainability literature and co-operative organisations.

### 2.1 Stakeholder theory

Stakeholder theory has developed into an important research field for understanding how organisations are affected by their surroundings and context (Mitchell *et al.*, 1997). Stakeholder theory aims to explain a management approach that understands the organisation as immersed in an ever-changing environment, how value is generated, and how business can be combined with ethics (Freeman, 2009). Stakeholder theory emphasises stakeholders in corporate strategy; here, the focus is the relationship between the organisation and its stakeholders (Freeman, 1984). The theory is designed to solve three different sets of problems that can occur for organisations (Freeman *et al.*, 2010):

- How can value and trade transpire in today's society affected by change and disturbance?
- How can capitalism align with business ethics?
- How can managers approach the above, and what mindset do they need?

These are explained in stakeholder theory as a reconceptualisation of different problems related to corporate governance, defined as the problems of value creation and trade, ethics and capitalism, and

managerial mindset. Essentially, value is created not only by transactions but also by relations that come from managing, communicating, engaging and interacting with stakeholders (Freeman *et al.*, 2007a).

At the beginning of stakeholder theory's development, it was seen as a new approach to the corporation and its environment. It opposed the view that organisations exist in a stable environment mainly accountable to shareholders (Freeman, 1984; Friedman, 1970). The development of stakeholder theory started with how firms could meet the expectations of different groups in their surroundings and evolved to a question regarding firm survival (Freeman *et al.*, 2010). In the early days of stakeholder theory, it was a concept mainly used for and by corporations. Today, all types of organisations use the term 'stakeholders', and who can be counted as a stakeholder is seen as context-dependent (Bonnafeous-Boucher & Dahl Rendtorff, 2016). For example, 'stakeholder economy' was a popular political term in the UK in 1990 when the Labour Party claimed 'all citizens of the UK have a stake in the society of a nation' (Mansell, 2015).

The term 'stakeholder' was coined at Stanford Research Institute during the 1960s, where supposedly the word 'stockholder' eventually gave the word 'stakeholder' as someone who has a stake invested in the organisation (Freeman & McVea, 2008). Originating from corporate planning, the researchers at Stanford argued for the necessity of management understanding stakeholders when developing corporate objectives. A stakeholder was then defined as 'those groups without whose support the organisation would cease to exist' and included shareholders, employees, customers, lenders, and society (Freeman *et al.*, 2010, 31). In Scandinavia, stakeholders were defined as those who have an interest in the organisation and are those 'depending on the

firm to achieve their personal goals and on whom the firm depends on for its existence' (Strand & Freeman, 2015, 69). Stakeholder theory became widely known when Freeman (1984) publicised 'Strategic Management: A Stakeholder Approach', which argued for stakeholder management to fulfil organisational objectives such as value creation and long-term survival. According to Freeman (1984, 53), stakeholders are 'any group or individual that can affect or be affected by the achievement of a corporation's purpose'. In this case, stakeholder theory includes organisational management and ethics and explicitly highlights moral aspects as central to managing an organisation (Phillips *et al.*, 2003). This thesis uses Freeman (1984) definition of stakeholders as forest owner associations are dependent on forest owners' support, but the dependency is not entirely mutual because other forestry organisations exist that forest owners can turn to (Curtis *et al.*, 2023). Nevertheless, forest owner associations have been able to affect and contribute to the value creation for forest owners since they were founded (Lönnstedt, 2014).

Donaldson and Preston (1995) explain three approaches to stakeholders: descriptive, instrumental, and normative. The descriptive approach aims to present and explain the characteristics and behaviour of an organisation. The instrumental approach is applied to identify connections or the lack thereof in managing stakeholders and organisational objectives such as profitability and growth. The normative approach interprets how the organisation can respond to ethical aspects and thereby underpins the other stakeholder approaches, making it the core of the theory (Donaldson & Preston, 1995). The descriptive approach makes up the exterior and describes the organisation's relationship. This is seconded by the instrumental approach, which states that if the organisation incorporates certain

practices, this will lead to specific results that can create value. Mansell (2015) considers the strategic use of stakeholder theory to be instrumental and argues that Freeman (1984) never intended to provide a normative framework in his work with strategic management; as a result, there is an inherent tension between ethical and strategic aspects within stakeholder theory. Building on Donaldson and Preston (1995), Jones and Wicks (1999) propose a convergent stakeholder theory, expressed as merging normative and instrumental justification for stakeholder theory. From a managerial perspective, the normative and instrumental aspects of stakeholder theory should be considered simultaneously for a morally sound approach to business (Jones & Wicks, 1999). Trevino and Weaver (1999) argue that convergent stakeholder theory does not meet the requirements for an integrated theory. Joining the two approaches could make the normative approach the weaker part, causing it to be overlooked by managers. This thesis agrees with Freeman (1999) divergent stakeholder theory, which argues that although it is impossible to draw strict lines between the three approaches as they are all related, all approaches are needed to understand better the advantages for organisations to consider stakeholders. While the normative core is central to this study, a comprehensive approach to identifying and understanding stakeholders requires considering all three approaches.

Stakeholder theory can be operationalised and utilised in several ways, and stakeholder identity and definition have evolved and changed over the years (Phillips & Reichart, 2000). There are numerous ways of defining and identifying stakeholders that can assist organisations in stakeholder management (Clarkson, 1995; Mitchell *et al.*, 1997). The literature does not always agree on who should be

considered a stakeholder and which interests are important (Laplume *et al.*, 2008). Mapping, identifying, assessing, and analysing stakeholders and stakeholder relationships is part of stakeholder management, where organisations ask themselves what is valuable for whom, why and how (Bryson, 2004). Identifying who stakeholders are helps focus efforts and avoids using resources on non-legitimate stakeholders (Mitchell *et al.*, 1997).

One way to identify and define stakeholders is to classify them as primary or secondary stakeholders (Freeman *et al.*, 2007a). Primary stakeholders are interdependent on the organisation and are those stakeholders who are essential to the organisation's continuous survival (Clarkson, 1995). Primary stakeholders are shareholders, investors, owners, employees, customers, suppliers, and public stakeholders that stipulate rules and regulations and provide necessary systems of infrastructures and markets (Clarkson, 1995; Freeman & Moutchnik, 2013). Secondary stakeholders are not typically involved in transactions or necessary for survival, but they can affect the organisation's relationship with primary stakeholders (Freeman *et al.*, 2007a). Government, media, competitors, surrounding society, and special interest groups such as non-governmental organisations (NGOs) are considered secondary stakeholders (Freeman & Dmytriyev, 2017). Who can be considered a primary or secondary stakeholder is also context-bound and depends on the specific characteristics of the organisation (Freeman *et al.*, 2007a). Another way of categorising stakeholders is to treat them as either external such as customers, suppliers, competitors and local community (Jones, 1995) or internal for example, employees, owners, and management) stakeholders to the organisation (Bryson, 2004; Freeman, 1984). Forest owners are seen here as primary stakeholders in forest owner

associations (Clarkson, 1995). The forest owners' various roles are a central aspect of this thesis, rendering them as both internal and external stakeholders. However, the specific organisation form being studied, namely a forest co-operative, implies that forest owners who are members are mainly internal stakeholders (Michaud & Audebrand, 2019).

Identifying stakeholders and important aspects and issues for stakeholders can be difficult for any organisation (Myllykangas *et al.*, 2011). The objective is often also to comprehend various stakeholders' evolving goals, values, requests, and expectations; this creates a plethora of stakeholders and objectives (which are sometimes in conflict with each other) that managers must oversee and satisfy (Maon *et al.*, 2019). Mitchell *et al.* (1997) identify stakeholder characteristics based on salience and influence asking 'What power do stakeholders have?', 'What is the type of stakeholder legitimacy?', and 'How urgent is it that the organisation respond to stakeholder demands?'. This method for characterising stakeholders has been criticised for not clarifying and defining who the stakeholders are (Achterkamp & Vos, 2008). Additionally, the authors mainly consider the perspective of the corporation and who is useful or dangerous for doing business rather than focus on the dynamics of stakeholder relationships (Bonnafeous-Boucher & Dahl Rendtorff, 2016; Friedman & Miles, 2002). Stakeholder salience often alters and develops; thus, stakeholder relations are more dynamic rather than static (Myllykangas *et al.*, 2011). Stakeholder relationships, influence, and the issues they raise vary over time and are context-dependent (Friedman & Miles, 2002). This can describe the situation in forest owner associations where changes in forest owners' characteristics affect members' behaviour and objectives (Follo *et al.*, 2016; Umaerus *et al.*,

2019). This thesis focuses on the various roles of a specific group of stakeholders (forest owners), and these aspects can also vary internally within the group depending on stakeholder characteristics. Therefore, it is important to continuously interact and engage with organisational stakeholders to understand their changing needs (Myllykangas *et al.*, 2011). Table 2 summarises the stakeholder concepts of particular interest for this thesis.

Table 2. Stakeholder concepts with importance for this thesis

<b>Source</b>	<b>Stakeholder theory concept</b>	<b>Important aspects for this thesis</b>
Stanford Memo (1963), in Freeman <i>et al.</i> , (2010, 31)	Stakeholders are 'those groups without the support the organisation would cease to exist'	Early definition of stakeholders
Rhenman (1964), in Strand & Freeman, (2015, 69)	Stakeholders are 'depending on the firm to achieve their personal goals and on whom the firm is depending for their existence'	Scandinavian view of stakeholders
Freeman (1984, 53)	Stakeholders are 'any group or individual that can affect or be affected by the achievement of a corporation's purpose'	Stakeholders and strategic management
Donaldson & Preston, (1995)	Descriptive, instrumental, and normative stakeholders	The normative core of stakeholder theory
Mitchell <i>et al.</i> , (1997)	Stakeholder salience	Stakeholders are classified based on power, legitimacy, and urgency
Jones & Wick, (1999)	Convergent stakeholder theory	Shareholder and stakeholder interest should be pursued in tandem
Freeman, (1999)	Divergent stakeholder theory	A range of narratives is necessary to demonstrate how stakeholder consideration is beneficial
Friedman & Miles, (2002)	Stakeholder theory is combined with realist theory of social change	Stakeholder category depends on the type of relationship with the organisation
Roberts, (2003)	Stakeholders have different roles in the organisation	One stakeholder has here many roles in the studied organisation type



Morsing & Schultz, (2006)	Sustainability management communication strategies with stakeholder	Strategy for stakeholder involvement
Greenwood, (2007, 317-318)	Stakeholder engagement is defined as <i>the practices that the organisation undertakes to involve stakeholders in a positive manner in organisational activities</i>	Stakeholder engagement in relation to corporate responsibility
Plaza-Úbeda et al., (2010)	Stakeholder integration	Managing stakeholders can be considered a capability of the firm
O’Riordan & Fairbass, (2013)	Stakeholder engagement in sustainability management	Four elements of stakeholder engagement in sustainability management: context, choice, calculation and communication
Hörisch et al., (2014)	Managing stakeholder for sustainability	Education, regulation, and sustainability-based value creation for stakeholders
Freeman et al., (2017)	Stakeholder engagement	Stakeholder relationships and value creation
Kujala et al., (2022, 1160)	Stakeholder engagement is defined as the aims, activities and impacts of stakeholders relations’ in a moral, strategic and/or pragmatic manner	Aims and activities for stakeholder engagement

The listed studies in Table 2 above are relevant to the development of stakeholder theory and are used here to introduce the stakeholder concept. They also give a background into how stakeholders are categorised, how the stakeholder-organisation relationship is viewed, and how stakeholder engagement has emerged as an important concept for interacting with stakeholders.

### 2.1.1 Engaging with stakeholders

Managing for stakeholders is based on an enterprise strategy that focuses on stakeholders as opposed to the traditional corporate strategy focusing on the business aspects. Asking questions about the organisation's purpose and values, stakeholders, ethics, and responsibility is here seen as central to enterprise strategies (Freeman

*et al.*, 2007a, 80-81). Stakeholder management focuses on strategically managing stakeholders for value creation. However, value can also be created when engaging with stakeholders, such as when identifying and analysing their needs (Myllykangas *et al.*, 2011). The organisation's relationship with its stakeholders and how common interest can create value is central when an organisation strives to manage stakeholders for organisational sustainability (Kujala & Korhonen, 2017).

How value is created in relationships with stakeholders is more important than the question of who and what counts (Myllykangas *et al.*, 2011). Value creation through stakeholder relationships and engagement is essential for all types of businesses (Freeman *et al.*, 2007b). Alternative ways of viewing and interacting with stakeholders have emerged and have been key in the development of stakeholder theory in recent years (see Table 2). The concept of stakeholder integration suggested by Plaza-Úbeda *et al.* (2009) defines stakeholder interaction as a strategic capability with a normative and instrumental approach. Required aspects for stakeholder integration are knowledge about stakeholders, understanding the organisation-stakeholder relationship, and adapting organisational behaviour towards stakeholder expectations (Plaza-Úbeda *et al.*, 2009). Freeman *et al.* (2017) argue that utilising stakeholder theory is perhaps better explained as engaging with rather than managing stakeholders. Stakeholder engagement can be a strategic and/or ethical decision and means including stakeholders in business operations and creating positive outcomes (Greenwood, 2007; Noland & Phillips, 2010). Stakeholder collaboration, stakeholder inclusion, and stakeholder democracy are all aspects related to the concept of stakeholder engagement (Kujala *et al.*, 2022).

O’Riordan and Fairbrass (2013) explain the four central elements of stakeholder engagement in the framework of sustainability management: context, choice, calculation, and communication. They focus on the framework of sustainability management and stakeholder engagement as processes for creating dialogues with stakeholders (Kujala *et al.*, 2022). Organisations can engage stakeholders in reciprocal and mutual relationships (O’Riordan & Fairbrass, 2013) in a process for building relationships that enable sustainability transitions (Gonzalez-Porras *et al.*, 2021; Morsing & Schultz, 2006).

A framework for stakeholder engagement includes analysing stakeholder relationships, learning from and with stakeholders, and communicating and engaging in dialogue with stakeholders (Freeman *et al.*, 2017). Combining strategic and ethical objectives in engaging stakeholders is important in the context of sustainable development (Mathur *et al.*, 2008). Strategy for engaging stakeholders' sustainability management involves building relationships in such a way that stakeholders are engaged and participate in organisational activities and communication (Morsing & Schultz, 2006). Kujala *et al.* (2022) explain how stakeholder engagement consists of three components:

(1) moral stakeholder engagement aims at legitimacy, trust, fairness and inclusion of stakeholders by democratic and empowering activities for value creation.

(2) strategic stakeholder engagement has the objective of increased financial performance, risk management and knowledge about stakeholders through activities for communicating, supporting and co-creating with stakeholders for competitive advantage and innovation.

(3) pragmatic stakeholder engagement is context-dependent and focuses on solving problems and making decisions for organisational and societal development through activities concerning dialogue,

collaboration and building relationships with multiple stakeholders (Kujala *et al.*, 2022). Thus, value is created through a relational approach towards the organisation's stakeholders.

### **2.1.2 Stakeholder theory and sustainability literature**

Stakeholder theory is often justified by its normative core and is then described as a moral and ethical approach to corporate obligations towards its stakeholders (Donaldson & Preston, 1995). The normative core, as explained by Freeman (1994), is specifically designed to answer the questions of the firm's purpose, obligations, and how managers should act. Normative legitimate stakeholders are those to whom the organisation has moral and fairness-based obligations when actors realise the benefits of prioritising cooperation over competition (Phillips, 1997, 2003). Stakeholders are then claimants that organisations have to consider due to moral obligations that go beyond society at large. Stakeholder theory, therefore, implies catering to more than shareholders' interests and transforming business to achieve equity (Kaler, 2002).

As is discussed in the introduction section, contributing to sustainable development concerns an organisation's impact on environmental, social, and economic aspects. This includes considering how stakeholders are affected, and thus how an organisation's sustainability activities and relationship with stakeholders are related (Freeman & Dmytriiev, 2017). Reasons to engage in sustainability activities are often identified as either instrumental or ethical depending on perceived benefits and moral principles (Branco & Rodrigues, 2007). If business is considered a part of our society, then stakeholder theory can guide the strategical and

practical incorporation of business ethics into organisations (Bonnafeous-Boucher & Dahl Rendtorff, 2016). Considering stakeholders is a crucial component of sustainability activities, brings society closer to the organisation, and is central to creating legitimacy (Wood, 1991). Identifying stakeholders can have a positive financial impact and encourages organisations to be more transparent (Hawrysz & Maj, 2017). Freeman and Dmytriyev (2017) write that sustainability management and stakeholder theory are separate concepts that overlap. The incorporation of societal consideration into businesses is mainly done by considering communities and surrounding society. However, there are many similarities and dissimilarities between sustainability management and stakeholder theory (Hörisch *et al.*, 2014). Shared concepts between sustainability management in an organisation and stakeholder theory include purpose, value creation, and stakeholder interdependence (Freeman & Dmytriyev, 2017). Other similarities include the refusal to accept the separation thesis stated by Friedman (1970), how each concept connects to strategic management, and the complexity of management approaches. Dissimilarities between the two concepts emphasise how stakeholder theory mainly focuses on the organisation's perspective; the importance of managing environmental, social, and economic aspects; and how business operations can contribute to sustainable development (Freeman & Dmytriyev, 2017; Hörisch *et al.*, 2014). Stakeholder theory provides a foundation for analysing and understanding organisations' responsibilities towards society and sustainable development (Freeman *et al.*, 2010).

Implementing sustainable management in organisations' objectives requires aligning intangible aspects with tangible stakeholder interests, meaning that stakeholders are crucial in sustainability

practices (Clarkson, 1995). Stakeholder engagement is an important tool in the organisation's social responsibility toolbox for shared goals and practices (Greenwood, 2007). Engaging stakeholders can help organisations be perceived as responsible and has been described as 'walking the talk' that enables organisations to act on responsibility (Kujala & Korhonen, 2017). Yet stakeholder engagement is not inherently a question of ethical behaviour but rather a strategy to reach organisational objectives that may or may not be aligned with sustainability objectives (Greenwood, 2007). The level of stakeholder engagement can vary and depends on stakeholder needs and expectations. Therefore, before engaging a specific stakeholder, it is essential to analyse and understand the stakeholder (Hawrysz & Maj, 2017). Management of forest owner associations assumes having insights into member needs and expectations. Failure to understand and engage members in sustainability management can lead to dissatisfaction and mistrust among members (Hakelius & Hansson, 2016b). Creating mutual interest and strengthening interest in sustainable development among stakeholders is crucial to managing stakeholders for sustainability. Accordingly, education of stakeholders, regulation, and value creation based on sustainability is important to consider (Hörisch *et al.*, 2014). If a business is about creating value for stakeholders, stakeholder engagement also involves considering ethics and values regarding who and what values are created (Freeman *et al.*, 2007a). In sustainable management of business operations and value chains, stakeholder classification can be important (Roberts, 2003). Wood and Jones (1995) classify stakeholders based on three aspects in sustainability-related activities:

- (1) stakeholders' expectations are what sets the norm for desired and unwanted organisational behaviour;

(2) stakeholders are the ones who experience the outcomes of organisational behaviour;

(3) stakeholders evaluate these outcomes in reference to how well they have met their expectations and how they have been affected by organisational behaviour. The aspects explained by Wood and Jones (1995) point to an organisational complexity in forest owner associations that is well-documented (Hakelius & Nilsson, 2020).

Roberts (2003) uses the context of sustainability management to cluster stakeholders into groups depending on their roles in the organisation. These roles are authorisers, business partners, external influencers, and customers. Authorisers are the group of stakeholders that give the organisation authority and the right to operate. This group consist of owners, shareholders, the board of directors and regulators such as the government, regulatory agencies, and trade associations. Business partners are a group of stakeholders that support the organisation's various functions, including employees, suppliers, unions, service providers, and distributors. Customer groups differ as stakeholders depending on segments and different interests in products; hence, they will view the organisation and its involvement in sustainability activities differently. External influencers' interest in the organisation depends on the organisation's impact on the surrounding society. This group of stakeholders consist of media, community members, NGOs, and special interest groups. Forest owners who are members of a forest owner association assume several roles, as explained by Roberts (2003). These roles are summarised in Table 3.

Table 3. The roles of forest owners in forest owner associations

<b>Stakeholder roles (Roberts, 2003)</b>	<b>Roles of forest owners as members</b>	<b>Role description</b>
Authoriser	Owners	Part of the governance structure and voting rights
Business partners	Suppliers	Supplier of raw material to the association's owned industry and other industries
Customer groups	Customer	Buy and receive services from the association
Influencer (external)	Stakeholders, as a special interest group, including forest owners who are not members	Beneficiary group for the association's lobbying activities, information, and education activities

As owners, forest owners are also authorisers as the association builds on a democratic system where each member has one vote. Furthermore, there is also the possibility of engaging in the governance of the association via different committees and boards (Kronholm & Staal Wåsterlund, 2013). Traditionally, forest owners have acted as suppliers to forest owner associations, and the association has been an important part of creating financial value (Mattila & Roos, 2014). There is also the possibility of buying forest management services, and forest owners are increasingly being seen as customers (Andersson & Keskitalo, 2019; Mattila & Roos, 2014). Swedish forest owner associations also engage in policy development, lobbying, and standard setting, which are central to creating value for forest owners whether they are members or not. Forest owners are therefore a special interest group for forest owner associations (Lidestav & Arvidsson, 2012; Nilsson *et al.*, 2020).



## 2.2 Co-operatives, sustainability, and stakeholders

Co-operatives are often considered an alternative organisational form in relation to private enterprises and public organisations (Passetti *et al.*, 2017). The co-operative organisation is an organisation owned and controlled by its members, and this is what differentiates co-operatives from other businesses (Dunn, 1988). Three principles define what co-operative organisations are:

- The user-owner principle: actors that own and finance the co-operative are the users of the co-operative.
- The user-control principle: the actors controlling the co-operative are the users of the co-operative.
- The user-benefits principle: the purpose of the co-operative is to provide and distribute benefits based on use.

Co-operatives can also be classified depending on who the user is, with examples of producer, worker, and consumer co-operatives (Spear, 2000). Co-operatives can be found in most sectors globally, and according to the International Co-operative Alliance (ICA), co-operatives worldwide provide work opportunities for ten percent of the employed population and have in total twelve percent of the world's population as members (International Cooperative Alliance, 2023). Co-operatives are diverse, ranging from small social enterprises to large global businesses, and they play an important part in creating jobs, economic growth, and social development worldwide (Ruostesaari & Troberg, 2016). Agricultural co-operatives often engage smallholders and provide them with market access, access to policy decision-making, information, and education (FAO, 2016). The International Cooperative Alliance (2015) describes how co-operatives are organised and operate based on a set of values and principles (see Table 4).

Table 4. Co-operative values and principles (International Cooperative Alliance, 2015, ii)

<b>Co-operative values</b>	<b>Co-operative principles</b>
Self-help	Voluntary and open membership
Self-responsibility	Democratic member control
Democracy	Member economic participation
Equality	Autonomy and independence
Equity	Education, training, and information
Solidarity	Cooperation among co-operatives
	Concern for community

These principles function as guidelines for operationalising co-operative values (Ruostesaari & Troberg, 2016) and create a common foundation for co-operatives (Skurnik, 2002). Co-operative values and principles can be incorporated into the operational business to various extents, and they function as the foundation of the co-operative identity and form different types of co-operatives (Nilsson, 1991). The co-operative organisation's success depends on how well they integrate and apply these values and principles in relation to the financial and social aspects of the co-operative in mind (Novkovic, 2008).

A traditional co-operative is often seen as a solution to market and planning failures in a business model focusing on producing large volumes in bulk production to a low-cost strategy (Nilsson & Björklund, 2003). According to Nilsson (1991), co-operatives are founded on economic activity based on common user needs and are owned and controlled by users, meaning that traditional co-operative organisations often include partial vertical integration. However, this model of co-operatives has been criticised for being ineffective, and there is also the risk of several co-operative failures and dilemmas associated with the traditional co-operative organisation (Nilsson,

2001). For example, in large co-operatives with complex business operations, it can be difficult for members to control the co-operative, resulting in insufficient democratic governance followed by a decrease in member involvement and shared views on common goals (Nilsson *et al.*, 2009). The main challenge for co-operatives is explained as harmonising the democratic organisation and the strategic business operations (Levi & Davis, 2008).

Other forms of co-operatives have developed over time, such as multi-stakeholder co-operatives and hybrid co-operatives with an investor focus are new types of co-operatives different from the traditional co-operative. Hybrid co-operatives have common ownership with users and investors and thus are owned by two stakeholder groups (Birchall & Sacchetti, 2017). Multi-stakeholder co-operatives involve a range of actors in decision-making to pursue common goals, often with a socio-economic focus (Leviten-Reid & Fairbairn, 2011). Multi-stakeholder co-operatives are sometimes burdened with difficult decision-making processes due to the different interests held by involved actors and high transaction costs (Ajates, 2021). Evidence from stakeholder theory research reveals that multi-stakeholder organisations can work with and introduce an effective decision-making process (Leviten-Reid & Fairbairn, 2011).

The development of non-traditional types of co-operatives offers an interesting solution to the stakeholder pressure and co-operative failures often present in traditional co-operatives. In this thesis, the focus is on traditional co-operatives that, due to sustainability management, struggle with deciding which goals to pursue for maximum stakeholder value creation and user benefits (Castilla-Polo *et al.*, 2017). However, as research from these new types of co-operatives indicates, there are efficient solutions to stakeholder

management problems in co-operatives (Leviten-Reid & Fairbairn, 2011). Co-operatives have the possibility to set different goals to investor-owned firms. However, this does not mean that they do not have to perform financially to benefit their members and other stakeholders (Pereira Pavão & Rossetto, 2015). Managing and engaging a large and heterogeneous membership group involves a high level of transparency (Ruostesaari & Troberg, 2016). Perceived member value is the operationalisation of co-operative values and principles and the effective communication of values and principles to members, which is important for long-term member satisfaction (Damberg, 2022). Changes in society and owner demographics affect membership and member involvement in Swedish forest owner associations (Hakelius & Hansson, 2016a). For example, co-operatives may have members with an increasing focus on individualistic values (Kronholm, 2016).

Membership in Swedish forest owner associations is voluntary. Membership is mainly motivated by the producer co-operative's financial purpose, to create financial value for their members (Kittredge, 2003). Members share a common interest in the organisation's well-being and can be involved in the association's governance, which requires time and engagement. Transactions between members and the co-operative are built on relationships, trust, and encourage loyalty to the association. However, Hakelius and Hansson (2016a) found that while co-operative members might be committed to the idea of the co-operative, they have less trust in their operative functions. In the case of forest owner associations, an important question is whether the members are sufficiently involved in the decision-making for sustainability management to enable trust in the association.

## 2.2.1 Co-operatives and sustainable development

Co-operative organisations are an interesting context to study aspects related to sustainability due to their principles of equality, solidarity, concern for the community, and democratic governance (Battaglia *et al.*, 2015). Co-operatives have been referred to as the oldest form of social business due to their balancing of social and financial goals (Spear *et al.*, 2009). The United Nations General Assembly (2021) states that co-operatives are organisations central to driving sustainable development forward. Co-operatives are social and human-centred organisations, democratically governed by their members (Battaglia *et al.*, 2016). Co-operative values are a foundation for the co-operative principles that are related to sustainable development by allowing co-operatives to focus on economic and social aspects (Carrasco, 2007; Castilla-Polo & Sánchez-Hernández, 2020). Several co-operative principles have similarities with the concept of sustainability management (Aragón Amonarriz *et al.*, 2016; Server & Capo, 2011), is illustrated in Table 5.

Table 5. Relationship between co-operative principles and sustainability management; adapted from Aragón Amonarriz *et al.* (2016) and Server and Capo (2011)

Co-operative principles	Sustainability management
Voluntary and open membership	Voluntary nature and integration
Democratic member control	Participation
Member economic participation	
Autonomy and independence	
Education, training, and information	Transparency and extension
	Credibility
Cooperation among co-operatives	Integration
Concern for community	Sustainability, community involvement

The histories of co-operatives and sustainable development could be described as interlinked, and utilising and reinforcing co-operative principles can enhance sustainable development in co-operative organisations (Carrasco, 2007). Whereas investor-owned firms are expected to maximise (financial) value for the benefit of their shareholders (Stubbs & Cocklin, 2008), co-operative organisations are based on values and principles that enable members to participate in the decision process and can, according to the International Labour Organization (2014), therefore contribute to sustainable development.

Sustainable development in co-operatives, especially agricultural and banking co-operatives, has been studied comprehensively (Battaglia *et al.*, 2016; Forney & Häberli, 2017). Some authors have described co-operatives as having a strong link to sustainable development that gives an advantage in sustainability management (Carrasco, 2007; Server & Capo, 2011). Others have questioned that advantage and whether co-operatives can truly realise sustainable development (Anzilago *et al.*, 2018; Battaglia *et al.*, 2016). Seguí-Mas *et al.* (2015) found that sustainability assurance among co-operatives worldwide occurred less than in investor-owned firms. However, differences existed between sectors where agricultural and forestry co-operatives were more active. Anzilago *et al.* (2018) questioned co-operatives' commitment to sustainable development after identifying inconsistencies in following reporting recommendations and no proof of intrinsic sustainability management. Instead, sustainability activities were merely a way to legitimise business operations on the societal stage. The perceived co-operative link to sustainable development was also not found to be an advantage when integrating sustainable development into the organisation of a co-operative case study (Battaglia *et al.*, 2016).

There seems to be room for co-operatives to consider stakeholders and the co-operative identity to a greater extent (Loor Alcívar *et al.*, 2020). Co-operatives have been shown to facilitate social innovations and sustainability by engaging multiple stakeholders (Fiore *et al.*, 2020). Co-operative values and principles can be a source of competitive advantage, but only when stakeholders perceive them to be incorporated into the daily business operations of the co-operative (Ruostesaari & Troberg, 2016). Forest owner associations as co-operatives depend on stakeholders such as forest owners but must also pursue legitimacy in other stakeholder groups to provide value to members (Tuominen *et al.*, 2008). However, the democratic foundation of forest owner associations can be important for stakeholder engagement and for integrating members into the decision-making process (Server & Capó, 2011).

### **2.2.2 Co-operatives and stakeholders**

Stakeholder theory highlights the benefit of having common ground and sharing goals and values instead of relying mainly on financial benefits (Harrison & Wicks, 2015). However, co-operatives need to be financially viable for their long-term survival, which also benefits their members and other stakeholders (Pereira Pavão & Rossetto, 2015). The co-operative organisation form and its dynamics differ from other organisations in how they consider and manage stakeholders (Hannachi *et al.*, 2020). Stakeholders are members which simultaneously assumes roles as owners, suppliers, and customers (Pereira Pavão & Rossetto, 2015). As such, co-operatives are often discussed in terms of being inherently stakeholder-focused organisations (Ruostesaari & Troberg, 2016).

Co-operatives rely on stakeholders as members, and open and democratic approaches to active stakeholder communication and

engagement are thus crucial. Sustainability management is a way to facilitate and enhance dialogue for increased shared value (Battaglia *et al.*, 2015). Co-operatives also often have a strong connection to the local community, and the members' various roles as owners, suppliers, and customers point to that a dynamic relationship between stakeholders and co-operative management is beneficiary (Server & Capo, 2011). Accordingly, stakeholder theory is an important theoretical aspect of understanding sustainability management in co-operative organisations such as forest owner associations (Boland *et al.*, 2015). Key criteria are then that stakeholders are identified, stakeholder dialogue is initiated, and processes for engagement and participative management are in place (Battaglia *et al.*, 2015; Server & Capo, 2011).

Co-operatives that engage stakeholders in the decision-making process have the possibility to differentiate themselves and thereby gain competitive advantage (Battaglia *et al.*, 2015; Ruostesaari & Troberg, 2016). Sustainability management can aid co-operatives in re-establishing co-operative values in their organisation and in opening themselves up for more inclusive stakeholder dialogue, especially with stakeholders as members (Battaglia *et al.*, 2015). Server and Capo (2011) suggest that sustainability management, driven by a strategy adapted to the organisation, can lead to competitive advantage. Stakeholders have an important role, and through the democratic foundation of the co-operative, it is possible to fully integrate stakeholders in the decision-making process. Therefore, the co-operative's values and principles are linked to sustainable development, and by utilising them, the co-operative has an advantage in sustainability-related activities (Aragón Amonarriz *et al.*, 2016). However, there can be trade-offs in co-operative organisations between credibility and autonomy in choosing stakeholder strategy and in which stakeholders to include



in the decision-making process (Boland *et al.*, 2015). Stakeholders prefer to participate in a two-way dialogue rather than just receive information from the co-operative and to be included in the strategic process of implementing sustainable development (Battaglia & Annesi, 2022).

Including external stakeholders' interest in co-operatives can be challenging when transaction costs rise and conflict between interests occurs. It is also a governance challenge to encourage stakeholders not to focus on their interests but instead on a shared common goal, diversity, and uniformity (Spear *et al.*, 2009). Often, managing stakeholders means an increased workload for the co-operative board and managers (Michaud & Audebrand, 2019). Problems that stakeholders perceive with a co-operative sustainability process are, according to Battaglia and Annesi (2022), inflexible and slow decision processes, failure to encourage stakeholder engagement, and an asymmetric relationship between co-operative operations and their values and principles that causes the co-operative to act like an investor-owned firm. Co-operative stakeholders frequently reported that the co-operative values and principles were not in balance with the business side of the co-operative. However, co-operatives can meet the challenges of different stakeholder expectations by engaging in education and information that leads to dialogue with stakeholders about the co-operative goals and objectives (Michaud & Audebrand, 2019).

Co-operatives can manage stakeholders even though a stakeholder can have various roles in their relationship with the co-operative, such as members that act as owners, suppliers and customers (Pereira Pavão & Rossetto, 2015). Since co-operative members are stakeholders who set the norms for the co-operative organisation and are active in the

governance, their commitment is crucial for implementing sustainability management (Battaglia & Annesi, 2022). Stakeholder dialogue and engagement in co-operatives are often used to reach a consensus and therefore require an understanding of the complexity behind collaborative relationships. For successful stakeholder engagement, the co-operative commits to and learns to understand its stakeholders (Passetti *et al.*, 2017). Communication among members as well as between members and the co-operative management team increases knowledge about common goals, strengthens member commitment to the co-operative, and builds social capital (Zhou *et al.*, 2018).

In forest owner associations, the stakeholders act as owners, suppliers, and customers; they are considered as special interest stakeholders in lobbying (Pereira Pavão & Rossetto, 2015). These various roles also mean that forest owners are involved in and connected to several parts of the organisation (Figure 2). Depending on their willingness to engage in the co-operative, owners can be involved in different parts of the governance structure (Hakelius & Nilsson, 2020). As suppliers, forest owners have the choice to sell to the association or not but also decide on how their commitment to sustainable development and level of responsibility is aligned with the association's values (Lönnstedt, 2012). Customers can engage in and demand responsibility and sustainable practices from their service providers (Toppinen *et al.*, 2019). Forest owners are stakeholders and a special interest group in forest owner associations' lobbying activities for policies and how associations communicate, inform, and educate forest owners (Boakye-Danquah & Reed, 2019).

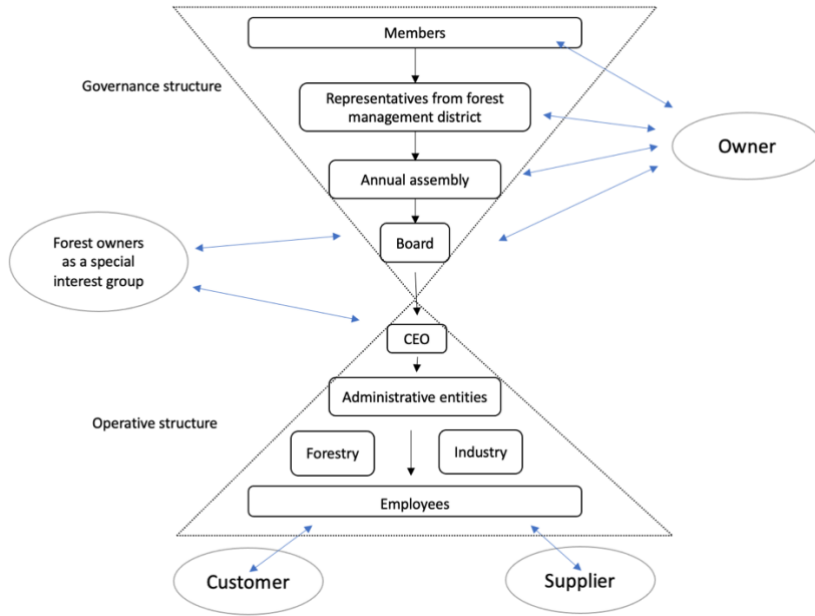


Figure 2. The organisational structure of forest owner associations and the members' roles and different contact points.

A problem with members various roles and contact points (Figure 2) is that it seems to cause confusion and disorder in how the association views and defines forest owners who are members (Lidestav & Arvidsson, 2012). In a sustainability context, it is important to consider the various roles of stakeholders to understand their perspective on sustainability management (Roberts, 2003). Governance in the association also needs to steer and ensure that sustainability management is implemented at all levels of the co-operative organisation (Battaglia *et al.*, 2016).

## 2.3 Summary

Each stakeholder role can affect the organisation and be included and engaged in sustainability management. Based on the concepts and theories discussed in this section, Table 6 summarises forest owners' stakeholder roles as members of forest owner associations.

Table 6. Forest owners' stakeholder roles in a forest co-operative using Kujala *et al.* (2022) and (Roberts, 2003)

<b>Roles of forest owners as members</b>	<b>Role description in relation to the sustainability process in forest co-operatives</b>	<b>Main contact point in the association</b>	<b>Main engagement activities</b>
Owners	Influence over and deciding on strategic focus in a democratic process	Governance structure	Democratic activities (moral)
Suppliers	Supplying sustainable raw material	Timber buyer/service advisory	Co-creation (strategic)
Customers	Buying services with a focus on sustainability from the association	Timber buyer/service advisory	Co-creation (strategic)
Stakeholders, as a special interest group, including forest owners who are not members	Polices, information and education that focus on sustainable development	Not required but is affected actors in the governance and the operative structure	Communication activities (strategic) Supportive organisational structures (pragmatic)

Moral stakeholder engagement is based on empowerment and democratic processes to encourage involvement in organisational processes (Kujala *et al.*, 2022). Co-creation with stakeholders is a strategic approach with the possibility of generating competitive

advantage (Sales-Vivó *et al.*, 2020). Different types of communication activities build relationships with stakeholders (O’Riordan & Fairbrass, 2013). A pragmatic stakeholder engagement approach is formed by creating awareness and knowledge (Kujala *et al.*, 2022)

## 3 Research design

This section presents the research approach and process in the two studies. It also provides a background of how this thesis originated and my own role as a PhD student writing a licentiate thesis.

### 3.1 A qualitative approach

When I started my studies as an industrial licentiate, I had a practical present-day problem to answer, formulated by the forest organisation that initiated this research project: 'How can forest owner associations implement and work with sustainable development?'. In many ways, it was about conducting social science in a 'real-world' context (Robson, 2011). I also must admit that I chose a qualitative approach to gain increased knowledge about doing qualitative research. Coming from a background where natural science dominates (Boström, 2011), the opportunity to approach this research from a qualitative standpoint has been a great personal experience. I quickly became interested in studying the aspect of organisation form and the possibilities and challenges that came with being a member-based organisation in the highly competitive forest industry. The forest sector has long focused on environmental issues related to sustainable development, with solutions often taking a positivistic approach (Boström, 2011). Understanding sustainable development as a social phenomenon and stakeholders as individuals requires a comprehensive approach, and qualitative studies can be useful. The social research of small-scale forestry for understanding forestry owners' decision- and sense-making is, in fact, research that occurs in relation to complex eco-social systems that require in-depth methods (Fischer *et al.*, 2010). This thesis studies the concept of sustainable development and sustainability management from a stakeholder perspective to understand the realities and experiences of individuals.

Social constructivism encourages the researcher to investigate the complexity of different views and interaction processes (Creswell & Poth, 2018, 24).

As I have taken a qualitative approach for this thesis, this means that the researcher is part of the study and that reality is co-created by the researcher (Creswell & Poth, 2018, 24). Knowledge is interpreted and subjective, and a researcher in social constructivism must undertake to recognise and comprehend the multiple social constructions of meaning and knowledge (Robson, 2011). The researcher's background therefore influences the interpretation, which means that I, as an industry licentiate focusing on sustainable development in co-operative organisations in the context of the Swedish forest sector, am part of the interpretation. My pre-understanding of the studied phenomenon comes from having a background working in an organisation where the members negotiated sustainability standards for forestry and the forest industry (chain of custody), as well as having a master's in forestry and business administration and then writing a licentiate thesis focusing on related subjects. My background aided me in preparing for the data collection and knowing which gatekeepers to contact in most cases. Additionally, many interviewed participants asked me about my background, which seemed to help me gain their confidence and trust. Other times, things in the real world occurred that were beyond my control and hindered my process. For example, during my data collection through interviews with employees, two of the northernmost forest owner associations merged. This resulted in what appeared to be confusion and fear among employees about their future working situation and may have made employees reluctant to talk and share information with me. This therefore affected the possibilities for data collection,

what questions I could ask, and which participants to include. According to Taquette and Borges da Matta Souza (2022), ethical practices taking place in qualitative research are based on the research process, relations and situations that occur from the start until the end of the study. Conducting research should be inherently associated with considering ethical aspects in all stages of the research process, and qualitative research is no exception (Robson, 2011, 194). The origin and development of qualitative research is based on describing social practices and ethnography and includes many examples of researchers using and, in some cases, exploiting their study participants for the researchers' own gain (Erickson, 2013). As such, considering who the participants are and how they give consent, power relationships, and raising questions regarding equity and justice is important (Cannella & Lincoln, 2013).

The aim of this thesis is based on the understanding that stakeholders assume various roles in relation to sustainability management (Roberts, 2003). Forest owners' perspectives as customers and/or suppliers (see Study I) and members and/or owners (see Study II) of forest associations are focused on in this thesis. The overview in Table 7 outlines the qualitative research approaches used in Studies I and II.



Table 7. Overview of research approach in Studies I and II

	<b>Study I</b>	<b>Study II</b>
Research design	Means-end approach	Qualitative case study
Sampling	Purposive sampling for variation	Purposive sampling and sampling with a snowball approach
Data collection	Interviews through laddering method	Semi-structured interviews and sustainability reports
Data analysis	Thematic analysis and implication matrix	Thematic analysis
Presenting of findings	Hierarchical value map and quotes	Based on themes

This research project has an abductive approach, which resonates with the current understandings and continuous ongoing organisational transitions in the forest sector as well as methodological choices made (Robson, 2011). Many stages in the research process, such as conceptualising, the literature review, data collection and analysis, were carried out with an iterative approach given the context of the forest sector (Figure 3).

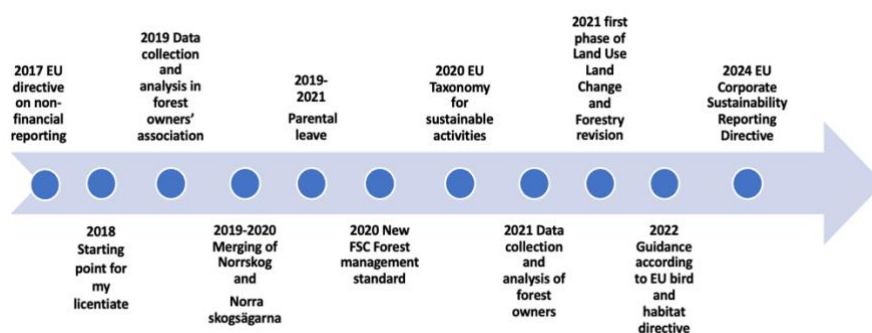


Figure 3. Timeline for this licentiate thesis

Figure 3 illustrates key events that occurred during my research process. The following section details the research design, sampling, data collection, and data analysis and presentation.

## 3.2 Research approach

This subsection presents the chosen approaches to the research, which are the case study and the means-end approach.

### 3.2.1 A qualitative case study

A qualitative case study of the phenomenon of sustainable development in forest owner associations was conducted. In the debate about case studies, it is not always clear and agreed upon what creates a case. Cases can be empirical units or theoretical constructs (Schwandt & Gates, 2018). Creswell and Poth (2018) define case studies as a qualitative approach where a contemporary bounded system (or systems) studies comprehensive and in-depth data using several types of data collection such as interviews, observations, and documents. Case studies have the advantage of allowing a holistic overview of a phenomenon or process. (Gummesson, 1991). A case can be described as a bounded system of a social phenomenon, which means it is defined by what delimits the case rather than the methods used (Schwandt & Gates, 2018). This study was clearly limited to exploring a specific organisation type within a specific context: forest owner associations' sustainability management considering the co-operative organisation form. This provides a clear delimitation for what is to be studied and validates the case study method as a suitable method (Creswell & Poth, 2018).

Units of analysis were the four largest forest owner associations in Sweden: *Norra Skogsägarna (Norra)*, *Norrskog*, *Mellanskog* and *Södra Skogsägarna (Södra)*. (Later, *Norra Skogsägarna* and *Norrskog* merged

into one organisation, *Norra skog*, so three large forest owner associations are currently operating in Sweden.) They were all chosen as they are considered large forest co-operatives with industry affiliations (Hakelius & Nilsson, 2020). With ownership in pulp - and sawmills and then over 3,000 employees, *Södra* is the largest association with 52,000 members. *Mellanskog* was the second-largest association, with shares in the Setra Group. Further up north *Norra* and *Norrskog* were the third and fourth largest association with 16,000 and 11,000 members, respectively (see Table 8).

Table 8. The four largest forest owner associations in Sweden, data from 2019 annual reports

Association	Members	Member areal ha	Employees	Turnover million SEK	Industry affiliation
Norra	16,630	1,292,828	375	2,800	2 sawmills, 1 pole industry
Norrskog	11,079	856,000	301	1,715	2 sawmills, 2 planing mills
Mellanskog	26,055	1,517,000	218	3,571	49.52% ownership in Setra Group AB
Södra	52,000	2,600,000	3 150	23,000	7 sawmills in Sweden and Finland, 3 pulp mills, industry for further processing in Sweden, Ireland and England, other segments include house manufacturing and share biorefinery plant

Together, these units of analysis yield rich and detailed information about the studied phenomenon and explain the conditions and context for this type of organisation (Yin, 2014, 50). Furthermore, among the associations, there exist various approaches towards sustainability management, and information about various processes and outcomes can be obtained (Flyvbjerg, 2006). The types of data collection chosen

for an in-depth understanding of sustainability management in forest owner associations from a stakeholder perspective were secondary data from sustainability reports and interviews with two stakeholder groups: employees and members.

A sceptical view on case studies is based on the belief that it is not possible to generalise from a case study (Flyvbjerg, 2006). However, this case study intended not to generalise but to focus on a phenomenon within a specific context: sustainability management in forest owner associations in Sweden. Thus, considering the stakeholders' perspective can give a deeper understanding of the specific aspects that distinguish this type of organisation.

### **3.2.2 Means-end approach**

A means-end approach, including laddering interviews, was employed to explain forest owners' views on sustainability certification. Forest owners' management adaption to a certification standard depends on the motives and objective of becoming certified. The means-end approach sheds light on the motives and objectives behind a decision. Often, decisions are made based on how well items or activities (means) fulfil inherent values (ends) (Gutman, 1982). A means-end approach is a research design used to study how product or service attributes are linked to perceived consequences and realised personal values. Means-end can therefore be used to explain and understand the decision-making process and the values, motives, or objectives behind a decision (Olson & Reynolds, 2001). In the means-end approach, attributes of products or services result in consequences that in turn lead to the realisation of the personal values or objectives that are the real motives behind a decision (Olson & Reynolds, 2001). The relationships between attributes, consequences, objectives, and motivations can then be presented within a hierarchical value map or

network (Reynolds & Gutman, 1988; van Rekom & Wierenga, 2007). Means-end has traditionally been used in marketing and brand positioning, and allows for an in-depth understanding of consumer choices (Reynolds *et al.*, 2001). The purpose of using a means-end approach in this thesis was to develop an in-depth understanding of small private forest owners' certification process and experience. The reason for forest owners to become certified and actively participate in a sustainability activity depends on their view of attributes and consequences of certification and how well this fulfils their motives and objectives for forest ownership (Ngigi *et al.*, 2018; Reynolds & Olson, 2001; Tey *et al.*, 2015). Although values are an important part of this research approach, I decided to focus on motives for forest certification and forest owners' objectives instead of inherent values. It was also both easier and less intrusive for forest owners to talk about motives and objectives than inherent values, and it reduced the risk of collecting sensitive information during data collection (Duncombe & Jessop, 2012).

### 3.3 Sampling

In qualitative studies, given that the purpose is to illustrate a problem in depth, the researcher often focuses on purposive sampling. This sampling has the objective of finding who can best give insight into the research problem (Creswell & Poth, 2018). When employees of forest owner associations were interviewed, purposive sampling was employed to identify participants who primarily have a job description that requires an understanding of (if not influence over) the organisation's sustainability activities and insight into the organisation's strategic goals. Secondly, participants should have held a managerial position and had the possibility for decision-making since the paper had a strategic focus. The sampling process occurred

through a snowball approach by asking participants and others who would be interesting to interview considering the purpose of the study. This included employees with communication, sustainability, certification, membership, and market development responsibilities. This sample was relatively small, so it was important that the presented data from a given participant was not also linked to an organisation. Measures were taken to safeguard participants' identities to maintain confidentiality in line with what is suggested Oliver (2010, 83).

For sampling among forest owners and members in Studies I and II, a selection based on variation among factors like property size, gender, and whether the owners are living on the estate and have forestry as their source of main income was used. In previous studies, forest owners' characteristics are considered to influence forest management and conservation practices. Property size influences forest owners' willingness to participate in stewardship programs (Kilgore *et al.*, 2008), as does whether the forest owner is financially dependent on their forest since a large property size allows the forest to be used as for livelihood (Eggers *et al.*, 2014). Female forest owners value environmental and social forest aspects more than male forest owners (Umaerus *et al.*, 2019). Male forest owners tend to be more active in forest management (Lidestav & Berg Lejon, 2013; Tian & Pelkki, 2021). These trends enabled illustration of various aspects and different perspectives on forest ownership. This was sampling with maximum variation, which is suitable for qualitative studies as the researcher strives to ensure that the sample both represents the investigated criteria and has a variety of answers (Creswell & Poth, 2018). Forest owners were contacted through contact with forest owner associations and networks for female forest owners, including

‘Spillkråkan’, and for forest owners with multiple objectives, including ‘Skogens Mångbruk’.

Participants were asked to take part in the study through advertising on different forums and networks for forest owners. They could directly choose to reach out if they were interested in participating. My intent was to obtain a variation among the participants, as suggested by Bryman (2016), to gain a rich empirical data set. Finding a variation of participants was also considered important from a fairness perspective, interviewing different types of forest owners. However, this approach initially led to men dominating the sample. To mitigate this, later in the data collection process, I specifically advertised on a network for female forest owners.

## 3.4 Data collection

The data collection for this thesis consisted of semi-structured interviews and laddering interviews, both detailed below.

### 3.4.1 Interviews

The main part of the data that was collected for this thesis was collected through interviews. Interviews are one of the most common forms of qualitative data collection (Creswell & Poth, 2018). Here, interviews were deemed appropriate due to the aim of collecting authentic and real-world knowledge of a phenomenon (Robson, 2011). Bryman (2018) divides qualitative interviews into unstructured and semi-structured interviews. Where an unstructured interview is the most flexible and open type and comes close to a normal conversation, a semi-structured interview often follows an interview guide with themes related to the study. Examples of themes for interviews with employees were sustainability management and implementation (Baumgartner, 2014), managing and engaging stakeholders (Hawrysz

& Maj, 2017) and co-operative governance and membership (Battaglia *et al.*, 2016; Górriz-Mifsud *et al.*, 2019). Members were also asked questions regarding these themes, adding aspects of forest ownership such as goals and objectives and aspects of their membership in forest owner associations (Boakye-Danquah & Reed, 2019; Eggers *et al.*, 2014), as well as background information such as property size and ownership types (Ma *et al.*, 2012; Tian *et al.*, 2021). Both studies included parts of semi-structured interviews carried out as data collection. The objective was to find information that participants considered relevant and significant (Bryman, 2018). The interviews were based on a thematic interview guide to allow the conversation to focus on the study topic (Robson, 2011).

The group of participants for semi-structured interviews were employees of a forest owner association and forest owners who were members of the association. The participants were first contacted by email with an introduction letter inviting participation in the studies. A time for the interview was booked with those who agreed to participate. Depending on geographical location and availability, the interviews occurred face-to-face, over the telephone, or through a video call.

The interviews with employees lasted between 30 to 90 minutes. Semi-structured interviews with forest owners who were association members focused on their perspective on sustainability management and activities in forest owner associations, why they chose to be members in an association and if this was linked to how they viewed sustainable development, and their objectives with forest ownership. Overall, the interview with forest members lasted between 40 and 70 minutes, where approximately 15 to 20 minutes were devoted to the semi-structured interview.



### 3.4.2 Laddering interviews

For laddering interviews, certified forest owners, both members and non-members, were contacted. The laddering interviews in Study I were conducted to understand how an attribute fulfils inherent values (Reynolds & Olson, 2001). The laddering interviews began with a general introduction and asking open questions regarding aspects important for both Studies I and II, such as membership in an association, objectives with forest ownership and possible co-ownership and more. The laddering part of the interviews was based on soft-laddering, which is flexible and comparable to in-depth interviews (Grunert *et al.*, 1995). However, some parts of the laddering interview could be seen as taking a more structured approach due to the intent to ask probes and follow-up questions regarding attributes and consequences (Reynolds *et al.*, 2001).

The interview guide was used to ask questions about forest certification and forest management objectives to find attributes. This was based on themes from previous studies such as financial and social motives (Polome, 2016), a forest management plan (Kilgore *et al.*, 2008), certification and forest knowledge (Paluš *et al.*, 2018), and value alignment and environmental motives (Mercker & Hodges, 2007; Wyatt & Bourgoin, 2010). When forest certification attributes appeared in the answer, a follow-up question was asked to understand what it means to the participants (consequences) and why it is important (motives and objectives). Following this procedure in laddering interviews increases abstraction and understanding of the real reason behind a decision (Wansink, 2000). This study did not strictly keep to consequences, positive or negative. The emotions experienced by the participants were also important since they were seen to lead to the fulfilment of objectives (Grunert *et al.*, 1995).

### **3.4.3 Sustainability reports**

In Study II, parallel to carrying out semi-structured interviews, sustainability reports were collected as secondary data. Secondary data in the form of documents and reports is often used in case studies (Yin, 2014, 105), and can provide the researcher with detailed and comprehensive data that can easily be reviewed several times. The advantage of secondary data is that it is often time- and cost-efficient to collect. Caution should be taken regarding documents and reports because they can be biased depending on the author and purpose (Bryman, 2016, 310). For this thesis, sustainability reports were analysed to provide background for the studied phenomenon, namely sustainable development in forest owner associations. Sustainability reports and policy documents also aided in planning primary data collection and analysing the transcribed interviews. Sustainability reports were deemed useful since they drive and disclose sustainability strategies and can therefore provide a deeper understanding of how sustainable development is viewed by forest owner associations (Lozano & Huisingsh, 2011).

### **3.4.4 Observations**

Observation is commonly used in qualitative research (Creswell & Poth, 2018, 166). Although it tends to be a time-consuming form of data collection, it is also an opportunity to explore and directly hear and witness any reactions, statements, and opinions (Robson, 2011, 317). In this project, participant observations were used to gain a contextual understanding and not expressed as a specific data collection used for presenting results, in line with Bryman (2016), who points to the importance of acquiring data that relates to the context-bound phenomenon. However, observations were useful for triangulation and increased the potential that the data collected was consistent and

reliable (Yin, 2014, 45). In other words, could what was being said by representatives from forest owner associations in public and in meetings support the findings from interviews and sustainability reports? When observations were carried out in meetings, the participants were informed that notes were being taken as part of data collection and were able to give their informed consent. Any notes taken were of a general nature and in line with the study objective, carefully not to use any personal viewpoints or information. At the symposium, I wore a nametag with the title 'Ph.D. student Mid Sweden University' and informed participants about my project when I had the chance. I also took great care in only taking notes and using official standpoints from the speakers who knew that they were participating in a research project, excluding any points made by the crowd.

### 3.5 Analytical methods

The interviews were conducted in Swedish and lasted between 30 and 90 minutes. The interviews were recorded and transcribed verbatim for data analysis. When transcribing the interviews, any names or places were pseudonymised to ensure confidentiality (Creswell & Poth, 2018, 182). The interviews were coded with a number or letter as an identifier to manage the analysis process. The data analysis was done in an iterative manner and was carried out simultaneously during the data collection to understand themes early on in the process. The analysis process started with reading through the transcripts for a general overview and sensemaking of the data (Braun & Clarke, 2006). The data analysis for the two papers was done by thematically coding words, images, and sentences with the help of NVivo. NVivo is a tool that can assist researchers in managing and analysing qualitative data (Bazeley & Jackson, 2013). NVivo was used

to compare and find relationships between themes in the interviews and sustainability reports (Bazeley & Jackson, 2013). Thematic analysis was chosen to understand similarities and context and is suitable for use in an iterative and abductive manner (Vaismoradi *et al.*, 2013). The analysis was based on themes from the literature review (sustainability dimensions, sustainability management, co-operative identity, membership, forest ownership objectives and stakeholders) and themes that emerged during the research and analysis process (reporting tools, organisation for sustainability, and sustainability concepts) as suggested by (Braun & Clarke, 2006). The themes were aggregated through nodes that were used for coding in NVivo. The nodes were first identified, named, and structured in NVivo (Creswell & Poth, 2018). For example, the reasons to be a member of the associations were first coded as membership and in a second round were coded in relation to the co-operative principles and values before being aggregated into the theme of co-operative identity. The themes and any relationships between themes were analysed and interpreted iteratively before being presented in the findings, following the established research procedures recommended by Robson (2011, 483). In case studies, context and descriptions of details are important; therefore, research notes during the data collection and analysis process and from observations were stored in NVivo in the form of a research diary (Creswell & Poth, 2018, 206). During the presentation and writing process, quotations were used to highlight views and aspects related to the purpose of the study, as suggested by Braun and Clarke (2006).

For the laddering interviews, the different themes found with the help of NVivo were considered to include the same meaning and were coded as specific elements (Braun & Clarke, 2006). These elements

were placed in the category of an attribute, consequence, or motives and objectives based on aspects found in the literature review and when reading the transcript. In total, seven attributes, fourteen consequences, and eight motives and objectives were found. An example of an attribute is price premiums for forest certification that were seen to lead to financial benefits which could in turn fulfil the motive of financial reasons to own forests. The coding process was an iterative process where the text passage was first coded as an element, and then the transcript was read repeatedly for consistency (Reynolds & Gutman, 1988). NVivo was also used to find ladders based on probing during the interviews, and ladders were given a value for a direct (1) or indirect (0,1) relationship in the implication matrix for each participant using Excel. Based on a summarised implication matrix for different categories of participants, hierarchical value maps were constructed with a chosen cutoff level of two. The chosen cutoff level had the purpose of finding a descriptive but not overly complex value map (Borgardt, 2020). The hierarchical value maps were used to present the findings, with quotations added to emphasise certain aspects and the qualitative characteristics of the study (Creswell & Poth, 2018, 232).

### 3.6 Trustworthiness of qualitative approaches

The essential meaning of validity is that the applied theory, concept, or model best describes reality (Gummesson, 1991). Validating research is done to evaluate the accuracy of findings as described by the researcher and participants (Creswell & Poth, 2018). For qualitative approaches, the use of trustworthiness as a quality stamp for validity is essential (Robson, 2011). Trustworthiness is based on the criteria for establishing credibility, transferability, dependability, and

confirmability (Wahyuni, 2012). In this thesis, a qualitative case study and in-depth laddering interviews per the means-end approach were applied. Therefore, this subsection uses the criterias for trustworthiness of research quality suggested by (Bryman, 2016, 384).

Credibility equals internal validity and concerns the accuracy of data and findings, and includes strategies such as triangulation and respondent validation (Wahyuni, 2012). One strategy employed during the case study was the use of several data sources to permit triangulation, which can strengthen the results by confirming or disconfirming any findings (Yin, 2018). After the interviews, the participants were invited to read through the transcriptions to validate the correct understanding of the data (Bryman, 2016, 385).

Transferability relates to external validity and refers to the ability to apply or replicate the research process in other settings (Wahyuni, 2012). Qualitative researchers are encouraged to give rich and detailed descriptions; to meet this criteria the use of quotes and case descriptions was employed (Creswell & Poth, 2018, 263).

Dependability deals with aspects of reliability, and qualitative researchers should therefore establish their own trail of evidence throughout the research process (Wahyuni, 2012). For this thesis, documents and notes from meetings, as well as emails and rewriting of papers and conceptualising ideas, were saved and stored. Data was organised in NVivo, where also research notes were kept during data collection and analysis (Bryman, 2016, 384).

Confirmability is similar to objectivity and that the researcher acted in good faith (Bryman, 2016; Wahyuni, 2012). In qualitative research, the researcher is also acting as the instrument, which means that the

human factor influences qualitative data. Coding was based on themes from applied frameworks and previous studies, and transcription was done verbatim and checked for errors. The content and definition of codes were constantly verified during the analysis process, so they remained the same and did not drift (Creswell & Creswell, 2018). In the laddering interviews, confirmability comes from ensuring that the participants' own cognitive structure emerges with as little influence as possible from the researcher or the analytic program as possible (Grunert & Grunert, 1995). The participants' experience of forest certification guided the interview, which started with open-ended questions and took a flexible approach to the interview following the participants' lead.

Research quality assurance is closely linked with considering the ethical aspects of doing research (The Swedish Research Council, 2017). Additionally, being honest with and respecting participants and others involved in the study or the publishing process was important in developing my own research skills and integrity. Presenting my work at different seminars and scientific conferences and submitting it to a journal with a peer-review process also makes me accountable for the research carried out.

### **3.7 Ethical considerations and reflectivity**

Ethical considerations are a key element of conducting research and ought to be considered in several stages of the process (Creswell & Poth, 2018). Some of the ethical considerations taken during the research process are discussed above in the sections describing the specific steps. Reflecting on the research process from an ethical perspective can also help develop the research and the researcher (Sultana, 2007). Accordingly, I attempt here to reflect on what it means

to be a researcher and develop one's ethical integrity. For example, I decided to use the term 'participants' and not 'respondents' in this thesis to imply that qualitative research was being carried out and that the people partaking were freely involved in the research process based on a democratic foundation. This choice of words may seem trivial, but it is described as vital by both Birch and Miller (2012) and Oliver (2010, 6). The decision to change from values to motives and objectives was in line with the purpose of the study but also had the ethical objective of not asking the participant questions that could be considered intrusive or sensitive. I also did not want to force the participants into talking about something uncomfortable since that was not necessary for the study objective. A former political view was disclosed at one point, which can be considered sensitive. However, this data was deleted from the transcribed material and not used or analysed further.

In my sample, I wanted to include female forest owners but was also content when individuals agreed to participate with their partners as they were co-owners. In these cases, I interviewed them together, trying to give them equal time to speak (Birch & Miller, 2012). This was, however, harder than anticipated and offered a valuable learning experience. Laddering interviews can be a tiring process for both the participant and researcher, so there it was important to explain the process and the purpose of the method before starting the interview. During the laddering interviews, it was not always easy to decide which aspect to continue to probe in some of the participants' elaborated answers. These so-called forked answers were dealt with by taking notes to return to them later in the interview (Grunert *et al.*, 1995).



## 4 Summary of papers

This section summarises the two papers on which this licentiate thesis is based. The studies in the papers analyse sustainable development in forest owner associations from various perspectives of the forest owners.

### 4.1 Study I: Focusing on forest owners as customers and suppliers

Thorning, A. & Mark-Herbert, C. (2022) Motives for Sustainability Certification – Private Certified Forest Owners Perspectives, *Forests*, 13. 790. <https://doi.org/10.3390/f13050790>

Study I investigates the forest owners' perspectives on sustainable development through forest certification. The aim of this paper was to explain forest owners' motives and objectives for forest certification. How is forest certification aligned with any goals and objectives related to forest ownership? Data was collected through the means-end approach and laddering interviews with certified forest owners. The sampling was based on different variables that previous research has identified as pointing to different views on forest ownership and certification, such as gender and primary income from forest ownership. The results in Study I reveal different cognitive paths for motivation for forest certification between men and women as well as for forest owners with forestry as their primary income and forest owners with other primary income sources. Generally, for women participating in the study, forest certification was an important tool to fulfil environmental motives and interests. For several certified male forest owners, forest certification could validate them as good forest owners with well-managed forests and reflect environmental and social considerations in forest management activities. For interviewed

forest owners with forestry as a primary income, it was important to be a good caretaker and steward of forestland and pass on a healthy and well-managed forest to future generations, which forest certification was seen to contribute to. For participating forest owners with other incomes, forest certification was an acknowledgement of 'doing the right thing'. The different categories of forest owners had different views of forest certification and what it means to be a 'good' and responsible forest owner. Forest owner associations were explained as an important intermediary organisation providing support for forest certification. In some cases, they were also the motivation behind certification since many forest owners wanted to show solidarity with their association and ensure that the association maintained its competitive advantage given the market demands that exist today.

## 4.2 Study II: Focusing on forest owners as members and owners

Thorning, A., Co-operative forest owner associations - Harmonised values for sustainable development? (Submitted to Forest Policy and Economics).

Sustainable development in forest owner associations is in this study based on the association as a co-operative organisation. Here, sustainable development means considering aspects of sustainability management and the co-operative identity. Study II aimed to explore how forest owner associations position themselves for sustainable development, considering factors related to co-operative identity. For this purpose, a case study of the phenomenon of sustainable development in forest owner associations was applied. Data collection consisted of interviews with forest owner association employees and

members, qualitative analysis of sustainability reports, and observations.

The findings suggest that sustainable development has an important influence on forest owner associations. However, integration differs among associations and depends whether a sustainability strategy exists and then how that aligns with the overall strategy. Co-operative identity was viewed as contributing to sustainable development as the owner structure allowed the organisation to have a long-term view of organisational and sustainability goals. Forest owners who are members were usually mentioned as the main stakeholders. However, in one association, customers were stated first as the primary stakeholders. Forest owners' objective of being members was often aligned with the long-term perspective of the association. In addition, aligning forest ownership goals and objectives with important aspects of the co-operative was important for forest owners. These aspects can be seen as part of how co-operatives are linked to sustainable development, and members and employees of the association perceived these as important.

## 5 Discussion and conclusions

This section starts with discussing the main findings regarding stakeholders' roles related to sustainability management and what conclusions can be drawn from them. This is then followed by presenting contributions, limitations, and suggestions for further studies.

### 5.1 Discussion of main findings

The studies included in this thesis analyses sustainable development in forest co-operatives, focusing on the perspective of forest owners as stakeholders. Their various roles in the co-operatives allowed this study to focus on different aspects of sustainable development in forest owner associations. Forest owners' views on sustainability management and practices in a co-operative forest organisation can arguably have an impact on the strategic course that the organisation takes regarding sustainable development. These perspectives on future directions of sustainable development can aid forest organisations' strategy development. Furthermore, members' perspectives enable engagement and involvement in the governance of the co-operative organisation. The main findings from the two studies are discussed below from the stakeholder theory perspective.

As part of a forest co-operative the members are also owners, suppliers, and customers (Pereira Pavão & Rossetto, 2015). This thesis suggests that forest owners' roles can be seen in relation to sustainability management in associations (Roberts, 2003). As owners, forest owners are part of the governance; this means that the forest owners are directly involved in the association and are engaged stakeholders in democratic processes (Kujala *et al.*, 2022). Not every member can be part of the board of the association. However, the role

of the owner offers an opportunity, or responsibility, to be involved in governance processes and to exercise the rights of a member (Hakelius & Nilsson, 2020). Aligned objectives might increase the chance for forest owners' engagement in their role as owners. For forest owners with an interest in sustainable development, their engagement could possibly increase with opportunities to engage in sustainability management.

Forest owners can also act as suppliers who sell forest raw materials to the association (Lönnstedt, 2012). In the case of sustainable certified forest raw materials, forest owners express the need to be financially rewarded and receive information and education from the association. They also declared having a responsibility to contribute to the association's competitiveness. They appear to view themselves as taking part in creating legitimacy for the forest sector.

In the role of customers, forest owners felt that they were purchasing a sustainable service offering by becoming certified (Toppinen *et al.*, 2019). The association can then aid them in forest management to comply with rules and regulations. They often seemed to place demands on the associations and required efforts to be aligned with sustainable development. Their view instead appears to be that the association and the forest sector should strive to improve their efforts towards sustainable development.

How forest owners view these roles also depends on who they are and how they view their forest ownership. Their views on sustainable development are found to depend on aspects related to demographic characteristics and forest ownership goals and objectives. Some forest owners categories were found to have an interest in sustainable development and value those aspects as much as financial aspects. In

line with previous studies by Eggers *et al.* (2014) and Umaerus *et al.* (2019), these categories predominantly consist of forest owners who are female; have a higher education; and have a primary income that comes from other sources than forestry. These categories can be recognised as non-traditional forest owners and are characterised as having values focused on recreation and the environment, which supports the findings by Nordlund and Westin (2011). The traditional categories of forest owners (Kronholm & Staal Wästerlund, 2013), often characterised by forest owners who are male; living close to forest land; with main income from forestry, viewed in this study sustainable development as important because it was central to creating societal legitimacy in society for forestry and competitive advantage for the association.

The traditional categories of forest owners are also those with a tradition of engaging in the co-operative's governance. These forest owners are often loyal to the co-operative and trust and engage in the association's governance. Non-traditional forest owners, might be less inclined to be involved in the association's governance (Kronholm & Staal Wästerlund, 2013). However, this category is here suggested to often be interested in and driven by aspects of sustainable development. These forest owners were found to perceive a relationship between the associations and sustainable development as a motive for their membership. For them, the association appeals to their needs and demands related to sustainable development more than investor-owned firms in the forest sector do. However, if non-traditional forest owners do not perceive that the association meets their needs and interest in sustainable development, dissatisfaction is likely. This is due to an agency problem, as these members' trust decreases in the governance structure's decision-making and

execution of operative functions (Hakelius & Hansson, 2016b). There is a risk that this category perceives the contribution to sustainable development as asymmetric among members; this means that they, as forest owners, feel that they are doing more to contribute to the association's sustainability goals than other categories of forest owners. Such a development can lead to dissatisfaction, mistrust, and the perception that those forest owners who contribute less to sustainability activities are free-riding on other forest owners' efforts. This might not be a free-rider problem in the traditional sense of a co-operative since categories of forest owners less engaged or interested in sustainable forest management can still very much be involved in co-operative governance. Finding strategies for engaging the non-traditional categories of forest owners seems important for the innovation and future direction of Swedish forest owner associations, which supports the findings of Kronholm and Staal Wästerlund (2013).

In order to develop strategies for engaging non-traditional categories of forest owners, it is important to understand their motives for joining forest owner associations as well as their expectations for membership, which are often interlinked with the forest owners' goals and objectives for forest ownership. The association thus represents aspects that can be considered linked to sustainable development, such as a long-term perspective and democratic organisation, important aspects for both traditional and non-traditional categories of forest owners who are members. However, traditional forest owners generally see this as related to long-term financial aspects, independence, and autonomy. Conversely, non-traditional categories of forest owners view these aspects as aligning with how forest owner associations can contribute to sustainable development in society (Server & Capó, 2011).

Understanding members' roles in implementing sustainability management in forest owner associations here also means considering forest owners' characteristics. Traditional categories of forest owners' roles are perhaps mainly seen as suppliers. However, they are also the traditionally engaged members who are willing to participate in the governance of the co-operative (Berg Lejon & Lidestav, 2009). Non-traditional categories of forest owners tend to see themselves perhaps more as customers buying services from the association and placing greater demands on the association's actions and responsibilities, but it is also important for them to be given the opportunity to engage in co-operative governance and then willing to take it.

Managing stakeholders based on their roles is a central competency for co-operatives (Pereira Pavão & Rossetto, 2015). Stakeholders can act as enablers for implementing sustainable practices depending on stakeholder power and legitimacy in a specific context (Garvare & Johansson, 2010). It is also suggested that the various roles of stakeholders can function as grounds for engaging them in sustainability management (Roberts, 2003). One way to see diversity among forest owners as stakeholders is by distinguishing roles that forest owners have beyond being an owner of forestland and a member of an association. A stakeholder role could be considered dynamic and shift in line with the purpose that the stakeholder holds in relation to the association. Coordinating and educating employees of the association to understand the forest owners' various roles as included in the concept of membership might be just as important as understanding different forest owner categories.



## 5.2 Conclusions

The aim of this thesis was to increase understanding of how forest owners view sustainability management by analysing their various stakeholder roles in forest co-operatives. The conclusions from the two studies reflect two perspectives: that of the forest owners and that of the forest co-operative.

Forest owners are diverse and hold different perspectives based on the importance they place on the respective stakeholder roles in relation to the association. Those roles also seem to affect how they view themselves in relation to sustainability management. The concept of membership comes with a choice of other roles for the forest owner. These various roles give rise to different opportunities for finding ways of engaging forest owners in forest owner associations. This is not to say that these opportunities and differences in members' motives and expectations are free from challenges. On the contrary, the variety in members' motives and expectations can be challenging to adapt to for a forest owner association (Jussila *et al.*, 2012). Members' different goals could lead to goal conflicts in the association if not adequately managed. Forest owners' views on membership and sustainable development are often related to their forest ownership objectives. A portfolio of tools aimed at communicating and building relationships based on those roles is recommended to engage and create value for members. Ultimately, there might be a need to expand on the traditional business model to include other ways to capture and deliver values for members. Based on that need, forest owners' various roles as stakeholders could lead to possibilities for engaging and building relationships (Kujala *et al.*, 2022).

Forest owner associations have specific features that are linked to sustainable development through a democratic process that enables stakeholders to engage in the organisation, which could also lead to forest owners interested in sustainable development becoming involved in the sustainability management process. However, some of the main challenges and opportunities for forest owner associations in sustainable development lie in the organisational form of being a co-operative organisation and coordinating heterogeneous stakeholders. Engaging with members who are interested in sustainable development could be done by co-creating business models for them as customers or educating them as responsible suppliers. In exchange, those members could be willing to engage in organisational governance.

### 5.3 Contribution and implications

The main theoretical contribution has been the application of stakeholder theory to sustainability management in a forest co-operative. Stakeholder theory in relation to sustainability management is a well-proven concept. However, this does not always mean that studies have accounted for the understanding of stakeholders' various roles in relation to an organisation (Roberts, 2003). In forest co-operatives, members are recognised as owners, suppliers, and customers depending on the perspectives in focus (Pereira Pavão & Rossetto, 2015). This thesis focuses on the various roles and views of forest owners in relation to sustainable development in forest owner associations. To understand forest owner associations' approaches to sustainable development, there is a need for knowledge about how stakeholders in various roles view and understand this concept. Considering stakeholder roles highlights possibilities for engaging and building relationships with them. These theoretical aspects of

stakeholder theory focusing on various roles can be important to consider when studying co-operatives in general as co-operatives are often discussed as 'stakeholder organisations' associated with sustainable development (Preluca *et al.*, 2022)

Practical implications include understanding sustainable development in relation to the various roles of forest owners, which also contributes to suggesting possible future directions for forest owner associations. Co-operative organisations have to meet the needs of different categories of members when faced with challenges in contributing to sustainable development, considering both stakeholders and changes in member demographics. Organising and engaging members with forest ownership depending on their values, objectives, and stakeholder roles might provide not just challenges but also opportunities for innovation and creating new types of business models for forest owner associations. Involving members in the sustainability management process at all management levels can strengthen the values and principles that guide the co-operative identity and engage members with multiple goals as part of their forest ownership (Simões & Sebastiani, 2017). The forest owner association could strive towards engaging and involving members in committees and/or working groups for sustainability management at different levels of the governance structure or even the operative structure. In doing so, they may also reach those categories of forest owners not typically involved in co-operative governance but with a strong interest in sustainable development.

## 5.4 Limitations and future studies

A few limitations have previously been discussed in the research design section. However, several additional limitations are worth mentioning in relation to the findings.

This thesis has limitations concerning the chosen approach, sampling, and contextual setting. The generalisability of qualitative research is always to be scrutinised, and here data collection and sampling could not be randomised (Bryman, 2016). There is also a possible selection bias in sampling for interviews, with mainly those who were interested in the topic choosing to participate. Additionally, this thesis does not focus on all stakeholder roles; for example, forest owners as stakeholders in the associations' lobbying activities were not studied (Nilsson *et al.*, 2020). Furthermore, there is a limitation in the chosen context of Swedish forest co-operatives, because this is not directly transferable to other forest co-operatives that have other objectives or have different forms of organisation (Kittredge, 2003). This thesis also does not include any studies comparing forest owner associations with investor-owned firms, which could have revealed possible differences and similarities in approach to forest owners and sustainable development (Tuominen *et al.*, 2008). The interviews with employees and members in Study II were collected with a time difference and following organisational changes among Swedish forest owner associations. This may have affected the employees and the members' views on the associations and their efforts towards sustainable development.

My pre-understanding of the subject could be a limitation; I tried to counteract this by relying on previous literature and theory while planning, collecting data, and analysing, as suggested by Robson

(2011). I transcribed most of the interviews myself; however, due to time constraints, I had a small number sent to a transcription service. This resulted in another transcription format that could have affected how I interpreted the results of the interviews. To combat this, I listened through those interviews while writing my own notes for context and understanding.

Directions for future research involve the changes in demographics and value assessment among forest owners and how this might further impact forest co-operatives and their strategic directions towards sustainable development. Accordingly, it would be interesting to conduct a longitudinal study of members of forest owner associations in relation to sustainability management (Hakelius & Hansson, 2016a). Future studies could also be done in different contexts, for example, on other types of forest co-operatives with different objectives to those of forest owner associations in Sweden or other geographical areas outside the Nordic countries (Górriz-Mifsud *et al.*, 2019; Sonnhoff *et al.*, 2021). How the forest sectors contribute to sustainable development and show responsibility towards stakeholders provides several interesting study opportunities (Sharma & Henriques, 2005). Small private forest owners' roles in the forest sector, how they view their contributions to sustainable development and their interest in different types of forest values are further interesting to study. Stakeholder theory, and especially stakeholders' various roles, was found to be a suitable framework for exploring sustainable development in forest co-operatives. It would be interesting to further investigate how forest owners view themselves and how these identities relate to the development of sustainable business models in the forest sector.

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# Appendix

## Interview form employees

1. Background information, your role in the organisation?
2. How would you define sustainability in your organisation?
3. Can you describe how your organisation have implemented sustainability?
4. What are the key aspects considered? Sustainability dimensions, other aspects?
5. How long have you worked with sustainable development? Do you know when the process started? Do you know why it started?
6. How was the process initiated?
7. What is the objective of implementing sustainability?
8. Why did you decide to work with sustainability management? What are considered as drivers? Is sustainability considered a source of competitive advantage?
9. What are the challenges or barriers to implementing and working with sustainable development? How do you work with overcoming barriers?
10. Do you see any difference on working on sustainability in forest owner associations in relation to forest companies?
11. Can you describe how the work with sustainability is organized? With consideration to:
  - a) strategies
  - b) mobilisation in the organisation
  - c) resistance
  - d) the co-operative organisation structure
12. How is sustainability communicated?
  - a) External
  - b) Internal
13. Who are your stakeholders? Key stakeholders?
14. How do you think that stakeholders perceive your work with sustainability?

- a) Members?
  - b) Customer?
15. How do you involve members?
  16. Do you perceive members to be interested in participating?
  17. Can you go further in involving members? Possibilities?
  18. What are your next steps in sustainability? Important aspects to focus on?
  19. Is there anything you want to know in regard of how forest owners view sustainability?
  20. Further comments?

## Interview form forest owners

Tell me about the background to your forest ownership?

- Woman/man?
- Age?
- Size of the property?
- How long have you been a forest owner?
- Do you co-own? What does co-ownership look like?
- Do you live near your forest property?
- Where is your forest property located?
- Are you a member of a forest owner association?
- Is forestry your primary occupation?
- Work?
- Education level?

Have you reasoned/thought about whether you have a goal or objective with your forest ownership?

What is your goal in owning a forest?

Priority target?

- What does this mean for you? & How does it affect you? (consequences)
- Why is it important to you? (values)
- Why?

Do you remember having a forest management plan before you were certified?

- What does this mean for you? & How does it affect you? (consequences)
- Why is it important to you? (values)
- Why?

Membership in a forest owner association.

- How long have you been a member?
- Are you involved in the association? Why/why not?
- How often are you in contact with the association? For what reason?
- Can you say something about the reason why you are a member?
- Do you know about the association's sustainability work?
- Is it important to you that the association works with sustainability issues? Any special sustainability aspects that are important for you? Do you want the association to address those?
- How do you view the association's co-operative role?
- Do you attend meetings? Do you exercise your right to vote there?
- Do you buy services from the association?
- Do you sell wood to the association?

Tell me about your forest certification?

How long have you been certified?

Are you certified according to FSC/PEFC? Both?

why both?

Are you included in a group certificate? Which?

Tell me about the process of becoming certified?

- What does this mean for you? & How does it affect you? (consequences)
- Why is it important to you? (values)
- Why?

How did you become aware of certification? Who informed about the certification?

Where do you obtain knowledge about certification from?  
Association?



- What does this mean for you? & How does it affect you? (consequences)
- Why is it important to you? (values)
- Why?

Do you remember the main reason why you certified your forest?

- What does this mean for you? & How does it affect you? (consequences)
- Why is it important to you? (values)
- Why?

How come you chose forest owner associations/group certificates as a form of certification?

- What does this mean for you? & How does it affect you? (consequences)
- Why is it important to you? (values)
- Why?

How do you think the certification affects you and your forest ownership?

Advantages & Disadvantages of certification?

- What does this mean for you? & How does it affect you? (consequences)
- Why is it important to you? (values)
- Why?

What can be improved with the current certification system/standard?

- What does this mean for you? & How does it affect you? (consequences)
- Why is it important to you? (values)
- Why?

What are the difficulties of being a certified forest owner?

- What does this mean for you? & How does it affect you? (consequences)
- Why is it important to you? (values)
- Why?

Do you think there is a difference between a certified forest owner and a non-certified forest owner?

- Why?

If dual certified, what do you think is the difference between the two certifications?

- What does this mean for you? & How does it affect you? (consequences)
- Why is it important to you? (values)
- Why?

Do you have a goal with the certification of your forest? If so, what types of goals?

- What does this mean for you? & How does it affect you? (consequences)
- Why is it important to you? (values)
- Why?

Do you only sell timber to the operator with whom you are certified? (if certified by forest owner association or company)

- What does this mean for you? & How does it affect you? (consequences)
- Why is it important to you? (values)
- Why?