A New Narrative about Sustainability or a Sustainable Narrative? Legitimation Practices in Swedish Consolidated Government Accounts before and after Agenda 2030

Henrik Rahm & Åsa Thelander

Abstract In this paper legitimation of targets for state-owned enterprises (SOEs) is studied. In particular the study is focused on how conflicting targets are legitimized in consolidated government accounts before and after Agenda 2030 was signed. At a UN summit in 2015, representatives of most countries signed an agreement to adopt 17 global goals on sustainability. This is to be realized by 2030, which explains the term Agenda 2030. SOEs are hybrid organizations which are guided by combinations of different principles i. e. from private companies and the public sector. Their operations are monitored and their performance is associated with the government which also serves as the active owner. A discourse legitimation approach is used (van Leeuwen 2007, 2008) to study Swedish consolidated government accounts. The report is considered exemplary and the goals are ambitious. Since the introduction of Agenda 2030, the ultimate goals of SOEs have been rephrased and a configuration of the targets developed. The consolidated accounts become more political while other targets than economic ones gain prominence. This shift is legitimized by references to international corporations and commitments that are expected to serve as role models, implying that they are morally good companies contributing to a better world. The Swedish government is constructed as the responsible parent who ensures progress. Hence, the global goals of Agenda 2030 are legitimized, while they in turn legitimize state ownership with the government as an active owner of companies.

Keywords Agenda 2030, consolidated government accounts, Corporate Social Responsibility (CSR), discourse legitimation approach, Sustainable Development Goal (SDG), political-economic text, State-Owned Enterprise (SOE)

1 Introduction

In the last twenty years the public sector has undergone major changes in most OECD countries. New Public Management (NPM) reforms have created hybrid forms of organizations. New organizing principles from private companies have been introduced to make the public sector more business-like. Combinations of different principles lead to hybrid structures and roles, i. e. hybridity. One organizational form where this is particularly evident is state-owned enterprises (SOEs), which face the dilemma of balancing different objects (stemming from different principles). SOEs try to operate independently of government influence but are accountable to the owner, i. e. citizens. Their operations are also monitored and scrutinized by journalists on behalf of the owners. The behavior of SOEs is therefore still highly associated

with the government, and possible misbehavior and scandals spill over on ministers and on the government.

For these reasons governments report on the performance of SOEs in what is called a consolidated government account. The OECD Guidelines on Corporate Governance of SOEs emphasize that states should act as active owners, operating efficiently, transparently and in an accountable manner. The OECD recommends that consolidated government accounts should be compiled to report on the performance of SOEs. With profit-making requirements as well as social objectives the performance of the SOEs is supposed to be reported. There are traditional financial standards for measuring and assessing financial targets. For non-financial targets, there are no standards for measuring or assessing performance, which leaves room to provide arguments for performance. Moreover, multiple targets may cause tension and ambiguity. Targets of different kinds are often in conflict and must be negotiated, prioritized and legitimized. Consolidated government accounts are documents where different targets are to be merged so that the hybrid organizations' inherent contradictions appear to be resolved, and that they contribute value to its owner. The reporting is a way to create transparency and legitimacy for SOEs as well as for the state as an active owner of enterprises.

Consolidated accounts are political-economic texts, where performance is reported and the different goals are negotiated. This kind of document is inspired by annual reports by private companies, but the SOEs operate in other conditions and therefore consolidated accounts should be understood as a hybrid genre, since they must also balance political goals (Grossi/Pepe 2009). As a result of these conditions, the document represents a genre of interest both to interdiscursive and genre analyses because of hybridization between economic and political discourses (Bhatia 2017).

Sweden is one of few countries that have established consolidation standards, and the country also has a long tradition of producing consolidated government accounts. The first report on performance was produced in 1963, and since 1981 an aggregated annual report on SOEs' performance is available to the Parliament and the public. Since 1999 a more extensive report called "consolidated accounts for state-owned enterprises" has been produced. The content has been very consistent with one exception, namely, the increased emphasis on sustainability since 2007 (Skärlund 2020).

The overall objective for Swedish SOEs is to "act efficiently, profitably and long-term" (*Annual report for state-owned enterprises 2014*: 4). Value is further defined as multiple value creation, in particular economic and social policy and environmental values. In 2015, the Swedish government signed the agreement to work towards fulfilling the United Nations' 17 Sustainable Development Goals (SDGs) that make up the action plan of Agenda 2030 for Sustainable Development (*Agenda 2030*). It is the ambition of the Swedish government that Sweden should be a leader in the implementation of Agenda 2030. To this end, the Swedish government has decided that the Swedish SOEs should act as role models and lead the world in implementing Agenda 2030, emphasizing this by appointing a delegation with responsibility for the implementation of Agenda 2030 (*The 2030 Agenda and Sweden – a summary* 2019). The ambition means that new targets are added to the existing ones for the SOEs, defining value as multiple value creation.

So far, consolidated government accounts have captured the attention of researchers interested in how accounting measures are implemented and interpreted, as well as the usefulness of consolidated accounts in the public sector. However, little interest has been devoted to legitimacy strategies in this specialized genre.

The aim of this paper is to deepen the knowledge of practices in consolidated government accounts, a meeting place for economic and political discourses. Our interest is particularly directed to how the 17 global goals for sustainability (SDGs) are legitimized in the consolidated accounts. The following research questions guide the study:

1. How were economic, public policy and sustainability targets legitimized in the consolidated accounts for 2014 before Agenda 2030 was signed?
2. How were these targets legitimized in 2016 after the signing of Agenda 2030?

In order to study consolidated government accounts from SOEs in general and the influence of Agenda 2030, a discourse legitimation approach is used (van Leeuwen 2007, 2008).

The paper contributes new knowledge about consolidated government accounts as a genre and in particular how the SDGs are integrated in the palette of existing targets for SOEs. This knowledge increases the understanding of how sustainability as a notion has been integrated and legitimized.

The paper starts with a review of studies of consolidated government accounts. Then the legitimation approach by van Leeuwen (2007, 2008) is introduced as it serves as a theoretical and methodological point of departure for this study. The empirical material and the methodological approach are presented in section 4. In this study we are interested in possible changes due to Agenda 2030. Consequently the analysis is structured in three parts: an analysis of the consolidated account before the implementation (section 5), an analysis of the consolidated government accounts after the implementation (section 6), and in section 7 a comparison. Finally, in section 8 the general implications are discussed.

2 Research background

Previous research on accountability has been directed at listed companies and their annual reports. Consolidated accounts seem to be a neglected genre, which mainly have been studied with a focus on governance and accounting with the aim of improving the practice, for instance, how standards are implemented and how comparisons are made between countries (Grossi/Pepe 2009), and differences between national interpretations of the usefulness of consolidated government accounts (Chow et al. 2019). Studies focused on accountability tend to underestimate the political dimension, which is more influential than previous studies have acknowledged (see e. g. Parker/Gould 1999). Luke (2010) studies the different dimensions of public sector accountability and states that the different goals of the SOEs and their many stakeholders give rise to many dimensions of accountability – political, managerial, public, professional and legal accountability. The multidimensional accountability creates tensions, inconsistencies and conflicts.

Studies focused on hybridity or hybrid organizations have examined governance structures, institutional dynamics of hybrids and practices (Denis/Ferlie/van Gestel 2015). Public organizations are in focus and less interest has been devoted to SOEs. Alexius/Cisneros Örnberg (2015) is one of very few studies that focus on SOEs and micro practices. In their interview study of how civil servants in the Swedish government offices handle potentially conflicting values in SOEs' mission statements, they found that in the civil servants' micro practices non-financial values were translated into economic language, and thereby potential value conflicts were avoided (Alexius/Cisneros Örnberg 2015).

To report on sustainability is today an integral part of private companies' operations. Cor-

porate Social Responsibility (CSR) is based on the idea that the companies themselves should take responsibility for how they affect society environmentally, economically and socially. It is seen as a way to meet consumers increased environmental and social concern. It is believed that consumers prefer companies they believe act in a sustainable way (Bruhn/Zimmermann 2017). Even though CSR is voluntary, it has become regular practice and there are many expected benefits of CSR reporting. To deploy and communicate about actions taken by the company to improve their sustainability performance is central. A common critique directed to this practice is that sustainability reporting merely is a way to improve image and reputation, while the actual performance remains the same, i. e. with little or no improvements in terms of sustainability. The critique is directed to the fact that the idea of sustainability is incompatible with the ultimate goal of most companies, profitability. As a consequence, communication is seen as a tool to disguise this fact (Banerjee 2003). On the other hand, communication about visions and goals can be understood as *aspirational talk* (Christensen// Morsing/Thyssen 2013) which creates action. In this view, language creates social realities and motivation for individuals. Thus, communication about CSR can be beneficial as it can lead to action as well as to changed performance. Reporting on sustainability is today not only conducted by private companies but also common for other organizations, including SOEs. The effects of sustainability reporting for Swedish SOEs were investigated by Berglund/Frostenson/Widell (2010), who observed a growing interest in sustainability reporting as well as increased knowledge among the personnel working with this issue. However, the authors acknowledge a challenge when general policies are to be integrated on a local level, i. e. when the companies interpret, negotiate and integrate overarching goals with specific goals tailored for specific companies. New targets need to be integrated and related to existing targets. SOEs which already are guided by different targets accentuate this challenge.

So far consolidated government accounts have been mainly studied as an accounting practice and as governance. Less interest has been directed to consolidated government accounts as texts which are constructed and where conflicting targets are legitimized.

3 Legitimation as a discursive approach

Consolidated accounts are not a well-known text category to most Swedes. Nonetheless they represent a well-established text which is produced annually according to certain text patterns and text expectations. Thus, it is also a genre which we define as "typified rhetorical actions based in recurrent situations" (Miller 1984: 155). It is self-evident that any genre and any text is connected to other genres and texts. The relations between genres and texts in general are covered by the notion of intertextuality. We are not interested in tracing exact words or phrases per se, rather in how the interplay between texts and discourses is enacted in order to shape legitimation. This means that we emphasize interdiscursivity before manifest intertextuality even though we do not see a sharp borderline between them. We define interdiscursivity as absence of direct links or traces, rather interplay with norms, styles, structures and expressions. Manifest intertextuality is the opposite – obvious links and traces to other texts using quotations, direct speech, indirect speech etc. It should be underlined that there is a continuum between interdiscursivity and manifest intertextuality. Rahm/Sandell (2016) propose the notions of explicit intertextuality, implicit intertextuality and keyword interplay for this continuum. Explicit intertextuality is defined as the reoccurrence of phrases from the source text while implicit intertextuality is reformulation of certain phrases from the source text.

Key word interplay is to be understood as recycling of a certain central word from one text to another.

An important point of departure for interdiscursive analysis is Bhatia (2010), who investigates the interplay between discourses in professional communication. In the earlier works of Bhatia the focus was on communicative purposes and move structure of genres. However, in Bhatia (2010) the research focuses on the interests of stakeholders and professions in corporations, which is underlined in his definition of interdiscursivity: "the function of appropriation of generic resources, primarily contextual in nature, focusing on specific relationships between and across discursive and professional practices as well as professional cultures" (Bhatia 2010: 33). This means that the generic resources emanate from the professional genres, practices and cultures, and Bhatia shows how the genre analyzed, annual reports, is formed by the discourses of accounting, finance, PR and law. The consolidated accounts of the Swedish SOEs are of course not an annual report. However, the published annual reports of the SOEs are a key relation in the interdiscursive setting as each annual report is given a one-page summary in the consolidated accounts. The interdiscursive relations are similar, with political discourses as an important amendment.

The consolidated accounts can be understood as public political documents produced for strategic purposes. In order to study governmental sustainability reporting in general and the influence of Agenda 2030, a discourse legitimation approach is used (van Leeuwen 2007, 2008). Moreover, legitimation is also done by different modes of communication, i. e. in verbal texts, numbers, images and layout. Therefore, legitimation can also be analyzed from a multimodal perspective. The framework developed by van Leeuwen (2007, 2008) consists of four main categories: *authorization*, *moral evaluation*, *rationalization* and *mythopoesis*. For each category various subcategories are defined. For our purposes we will confine ourselves to using those relevant for our data and methodological approach, discerning legitimations of various targets for the Swedish government and the SOEs.

Below we will give an overview of these types of legitimation in order to provide an understanding of van Leeuwen's framework. In section 4.2 we go into how we apply and use the framework. In sections 5 and 6 we will apply each of the main analytical categories to the SOEs from 2014 and 2016 respectively.

- *Authorization* is defined as "legitimation by reference to the authority of tradition, custom and law, and of persons in whom institutional authority of some kind is vested" (van Leeuwen 2007: 92). The three main subcategories are *custom*, *authority* and *commendation*. Custom has two facets – tradition as the more positive and conformity as the more negative facet. We follow traditions as these are established patterns which we are accustomed to (and like to) adhere to. Conformity means that we follow a practice based on convenience or because we do not have the force (or will) to act against the established practice. The third type of authorization, commendation, includes different means of recommending a practice or behavior by experts and role models, making others follow by implicit recommendations. Experts and role models are examples of personal authority, while impersonal authority takes the form of laws, regulations and rules.

- *Moral evaluation* deals with references (seldom explicit and outspoken) to value systems of different kinds via *evaluations*, *abstractions* and *comparisons*. Thus, the task of interpretation is not the same as in authorization because it is "not possible to find an explicit, linguistically motivated method for identifying moral evaluations of this

kind. As discourse analysts we can only 'recognize' them, on the basis of our common-sense cultural knowledge" (van Leeuwen 2007: 98). The challenge for the analysis is to be vigilant and open in order to detect more or less obvious moral evaluations of various kinds. Connected to this vigilance, of course, there must be caution, prudence and self-criticism in order to avoid both overinterpretation and underinterpretation.

- *Rationalization* oriented to *goals* can be found by connecting goals to the interrogative adverbs *Why?* and *Where to?,* while rationalization oriented to *means* can be found via the interrogative adverb *How?* and rationalization oriented to *effects* via the interrogative adverbs *What?* and *For what?.* Instrumental rationalization is oriented to goals, means or effects. The notion of instrumental rationalization as such indicates that it is the opposite of moral evaluation. But it is not that simple because rationality is at the same time dependent on and partly constructed by intrinsic moral evaluation, as "no rationalization can function as legitimation without it" (van Leeuwen 2007: 100). Thus the legitimation categories are interdependent and interwoven, which is both a methodological challenge and a possibility to enrich and problematize the analysis.

- Finally, the cornerstone *mythopoesis* deals with narratives. Van Leeuwen exemplifies with *moral tales* and *cautionary tales*, but there are of course other possible tales, stories and depictions used for legitimation purposes. As mythopoesis deals with longer chunks of narratives, we find it natural to see mythopoesis as a possible overarching category in our analyzes, subsuming the other cornerstones within mythopoesis. This does not mean that mythopoesis of necessity entails examples of authorization, moral evaluation and rationalization and therefore will not always function as an overarching category. Rather, legitimation categories often are combined, as moral legitimation and rationalization, which we can see as parasitic animal and host animal (where it is not self-evident which of these is the parasite and which is the host). And last but not least important, the categories can be used not only for legitimation but also for delegitimation.

The framework for legitimation analyses constructed by van Leeuwen has been applied in different disciplines for various purposes, such as a thesis on Swedish political debate in the Swedish pre-democratic era of the eighteenth and nineteenth centuries (Gustafsson 2009) and a thesis on the legitimation of parenthood in Sweden 1870–2010 (Westberg 2016). It has also been used to analyze legitimation in Israeli school textbooks about massacres (Peled-Elhanan 2010) and to analyze how the Portuguese government legitimized the political decisions on measures taken during the financial crisis 2011–2014 (Fonseca/Ferreira 2015). In a recent study, Björkvall/Nyström (2019) show that Swedish authorities legitimize their "platform of values" (compulsory for Swedish public authorities since 2017) through rationalizations of fulfilling the goals of the authority. Specifically, this is obvious in the analysis of platforms of value from 47 authorities as well as in a focus group discussion with senior HR managers from different authorities. However, the results are rather composite as a free text survey among civil servants resulted in delegitimations where platforms of values were characterized as empty and meaningless. Rahm/Skärlund/Svensson (2019) analyze the legitimization work of the Nordic alcohol monopolies. They show that the word *responsibility* is used frequently for legitimation purposes by the five monopolies. In the responsibility reports 2008–2017 of the Swedish alcohol monopoly the demands for service, accessibility and social sustainability are emphasized at the expense of the mandate to safeguard public health (Rahm/Skärlund/Svensson 2019).

In a study of three Swedish fashion retailers' sustainability reporting, Arnesson (2018) concludes that those commercially driven companies downplay their drive for profit in favor of other values. In the sustainability reports which are used for branding purposes a moral identity is constructed based on taking responsibility, acting as role models for others and raising awareness of important and problematic issues. The fashion retailers often refer to the tradition of the company embracing those values and acting accordingly. Through this practice conflicts are avoided between profitability and sustainability while the companies benefit from being value-driven. Arnesson (2018) regards the practice as so-called "caring capitalism".

4 Methodology and data

Legitimation analysis is a flexible and open analytical framework. We see the framework as a combination of theory and methodology which we have outlined in the previous section. Before we present how the analysis has been conducted in detail, an overview of Swedish SOEs and the consolidated accounts which serve as empirical material will be presented.

4.1 Contextual background

The Department of Enterprise and Innovation compiles the results for the SOEs each year, creating a consolidated account of the SOEs (*Annual report for state-owned enterprises*), which is presented to the Parliament. In the document, the government reports on the corporate portfolio, consisting of a variety of enterprises. The Swedish government partly or fully owns around 50 companies. As in most countries, the SOEs are in the energy, infrastructure, finance and transport sectors. Several of the Swedish SOEs are operating on a competitive market and are governed by economic targets such as profitability and efficiency. Less than half of the companies are governed by public policy targets. For instance the target of the Swedish retail alcohol monopoly is to reduce the risk of alcohol consumption for public health.

Consolidated accounts have been produced since 1963. The report has expanded in scope and number of pages over the years. Today the consolidated accounts contain some 100 pages, available in print or as a PDF file. It begins with the Minister's foreword, a section reminiscent of annual reports from private companies which begin with the letter from the CEO. The report consists of three parts. In the first part strategies, goals, overall performance and value creation are addressed. The second part, which is the bulk, contains one-page summaries of the companies. The final part includes a list of the board members, CEOs, accounting principles, definitions and the state's ownership policy. Besides the expanded content, the layout has changed and the number of images of different kinds has increased over the years. The structure and design have great similarities to private companies' annual reports and to some extent content are governed by the logic of private companies.

Sweden was the first country in the world to include a requirement on sustainability reporting in the government's guidelines for external reporting for SOEs (*Annual report state-owned companies 2007*). Consequently, increased emphasis on sustainability has been observed since 2007 (Skärlund 2020). Ten years later, by 2017, 44 of the 46 companies listed in *Annual report for state-owned enterprises 2017* reported according to the Global Reporting Initiative (GRI) guidelines.

Sustainability reporting became mandatory in 2007 and since then sustainability has been addressed in the general introduction and for each SOE. Agenda 2030 was adopted in 2015 and 2016, on both occasions at an overarching political level and specifically for the SOEs.

The data analyzed consist of the consolidated accounts from the year before Agenda 2030 was adopted by Sweden (2014) and the year after the adoption (2016). As a consequence of the adoption, the owner policy, that is, the steering policy from the government, was changed in 2016, emphasizing that Agenda 2030 and the global sustainability targets should be the point of departure for the governing of SOEs. Not only the wording is changed but also the framing as the owner policy moves to the front of the annual accounts in 2016 and is made more accessible in style and layout.

For this study the first part, containing the overall introduction and the overall performance of the companies, is most interesting. It is in this part the role of the state, values and value creation is discussed. However, this first part of the consolidated accounts is structured in different ways. Some text parts exist in both 2014 and 2016, namely, the foreword by the Minister for Enterprise and Innovation, active ownership, targets and follow-up which includes financial, sustainability and public policy targets. Both the consolidated accounts contain a chapter dedicated to value creation. In 2014 it is called "Sustainable value creation" while it is called "Multidimensional value creation" in 2016. In 2016 the UN's guiding principles have been added as a subheading to targets and follow-up.

The analysis presented in this paper is focused on the foreword by the Minister for Enterprise and Innovation, Mikael Damberg, and the main texts about sustainability contained in the section about value creation (labelled "Sustainable value creation" and "Multidimensional value creation" respectively), as well as the follow-up on goals and targets (to be found in all subsections). The report is available in both Swedish and English. For this study the Swedish original has been analyzed. Examples provided in the analysis are from the English version which is an official translation published simultaneously, also available at the website of the Swedish government.

The legitimation theory as well as specific questions have been used in an iterative process for the analysis. As a first step, the targets of the SOEs were analyzed in connection with how sustainability and Agenda 2030 were constructed. As a second step, we analyzed how sustainability and Agenda 2030 were legitimized. Based on this analysis, the consolidated accounts from 2014 and 2016 were compared from aspects of recontextualization, discursive construction and strategies of legitimation.

5 Legitimation of targets for Swedish SOEs before the adoption of Agenda 2030

The presentation of analyses will follow the four main analytical categories of van Leeuwen: authorization, moral evaluation, rationalization and mythopoesis (see section 3). The analyses are summarized in 5.5.

5.1 Authorization in 2014

Our first example is from the section "Sustainable value creation". The overarching goal of SOEs is described in terms of sustainability, public trust and economic growth. It is an example of authorization, as will be outlined in the analysis below:

> The purpose of the Government's work on sustainable business is for the state-owned companies to act in such a way that they enjoy the trust of the public, while safeguarding

long-term growth in value. […] The aim of corporate governance is for the state-owned companies to act as role models in the areas of the environment, human rights, working conditions, anti-corruption, business ethics, and equality and diversity.
("Sustainable value creation", p. 32)

The first part of the quotation stresses the trust of the public that the existence of SOEs depends on authorization through the trust of the public in general as well as through the trust of the public, specifically as a result of well-functioning sustainable business and long-term growth value. The second part of the quotation is a clear-cut example of the authorization subcategory commendation, as *role model* (one of its expressions) is mentioned explicitly here, and it is also emphasized in the preamble to the ownership policy (p. 122). The quotation contains a list of seven areas of being an example to others, being a forerunner for the SOEs. However, it is not stated for whom and for which actors the SOEs should be role models, more than in general terms for the boards to "set strategic targets for sustainability targets", to behave "transparently towards stake holders", to cooperate "with other state-owned enterprises, private trade and industry, non-profit organisations and other stake holders" and "to comply with international guidelines" (p. 32). It is not specified to what extent and in which ways this should be fulfilled. This lack of specificity is both understandable and surprising. It is understandable that a general goal document for all SOEs does not specify the concrete actions and methods to be used. At the same time it is surprising that the Minister of Enterprise and Innovation does not use the possibility to stake out the directions for desired results by giving mandatory and voluntary examples of how to fulfil the goals.

At the same time, being a role model is a way of behaving morally. Thus, it could be argued that this authorization is underpinned by a moral evaluation. The analysis could be taken a step further by arguing that the noun *role model* is a reference to a system of higher morality, thus as such a moral evaluation. We will come back to this in the analysis of moral evaluation below.

Guidelines are important for authorization. International guidelines mentioned are the OECD Guidelines on Corporate Governance of State-Owned Enterprises. Although it is not compulsory for the member nations to follow these guidelines, they are taken seriously, at least by Sweden, as it is stated: "The Swedish Government's principles of corporate governance largely comply with these guidelines" (p. 33). The consolidated accounts also stress the importance of the Global Reporting Initiative (GRI) as the SOEs are obliged to publish "an independently certified and quality assured sustainability report" (p. 33) according to GRI. Authorization is also achieved in terms of international recognition, with visits in 2014 from Chinese and Chilean delegations "partly to meet state-owned enterprises, and partly to meet the management organisation to increase their knowledge of how sustainable business is integrated into the corporate governance model" (p. 33).

5.2 Moral evaluation in 2014

The foreword by the minister shows few signs of moral evaluation. However, the following quotation on public confidence is interesting as the minister stresses the connection between confidence and key words such as *good order*:

Being responsible for ownership issues, I consider the public's confidence in the state-owned companies to be one of my most important tasks. Key words in the management

of the state-owned companies are openness, active ownership, professionalism and good order. (Foreword by the Minister, p. 4)

Having gained confidence in general, and public confidence specifically, is a result of an impeccable or at least highly acknowledged behavior which can be the object of moral evaluation. Thus, loading the key words with positive value and content can be interpreted as moral evaluation. Those characteristics which are transferable to individual human actions are the most obvious moral actions – *openness* and *good order*.

Moral evaluation is also found in the section about sustainability business (pp. 32–37):

Collaboration and exchange of experience with other companies and organisations is an important part in the continuous development of their efforts. To afford state-owned companies better opportunities to develop their efforts, the state has established a network and conducted workshops at which the companies meet to share their experiences and knowledge in the area of sustainable business.

In 2014, several workshops were organised on a range of current themes, such as the GRI's G4 reporting, ecosystem services and a well-attended workshop on ecosystem services and diversity.

In the same year, the management organisation conducted a review of the state-owned companies with a sustainability target encompassing diversity. The review indicated that the companies have different strengths in the area diversity. To increase the usefulness of the companies' efforts, a well-attended workshop was conducted on the theme of diversity, at which the companies were encouraged to inspire and challenge one another. (p. 35)

The theme of diversity is viewed as a success factor by one of the SOEs, Bilprovningen (Swedish Motor-Vehicle Inspection Company). The extract comes from the description of sustainability work at Bilprovningen:

The company was early to identify diversity as a strategically important issue in being an attractive employer with high level of skill and customer satisfaction. Accordingly, considerable focus has been placed on increasing the number of female employees and employees with a foreign background. [...] "Greater diversity increases our skills, our creativity and our customer satisfaction", says Bilprovningen's CEO, Benny Örnerfors. (p. 35)

Diversity is of course a driving force as such for the SOEs, as in the quotation above where the benefits are obvious in terms of *skills*, *creativity* and *customer satisfaction*. However, it should be observed that increased diversity is a means of fulfilling the very same political goal of diversity on the Swedish labour market. From that perspective, the ambition for diversity is a way for the SOEs, and by extension for the Swedish government, to be a role model – in other terms to take the measures that can become the object of a positive moral evaluation. As the CEO concludes:

The fact that the state has such high ambitions for sustainable business also makes me very proud of the work we do. The efforts of the state-owned companies sends [sic] ripples beyond the public sphere. (p. 35)

The CEO makes a clear connection between the diversity project of Bilprovningen and the political ambitions, also stressing that these ambitions have an effect on the rest of Swedish

society. The ripples are regarded positively as diversity work becomes worth aspiring to in order to gain moral confidence.

5.3 Rationalization in 2014

The first example emanates from a paragraph from the foreword by the responsible minister, discussing the connection between sustainability and business opportunities:

> I am convinced that sustainability is one of the greatest challenges facing trade and industry in the years to come – but also that the <u>transition to a sustainable society</u> offers an amazing number of <u>business opportunities</u>. Proactive sustainability work secures strong <u>long-term growth</u> in the state-owned companies. Accordingly, I have made it clear to the boards of state-owned companies that sustainable business practices are an issue of <u>business strategy</u> and will be central to this government's corporate governance of the companies. Mikael Damberg (Foreword by the Minister, p. 4) [our underlining]

We read this quotation as a way to make the "transition to a sustainable society" as rational as any other decision regarding economy and business in an enterprise. On the one hand, the transition is regarded in the same rational manner as other challenges for companies, which means that sustainability could have been like any other threat to trade and industry such as growing competition from region X or enterprise Y. On the other hand, the transition is reflected upon positively, as "business opportunities". Rationalization is created by connecting sustainability to financial targets and business models in terms of phrases such as *business opportunities, long-term growth* and *business strategy.*

The rationalization is taken a step further in the section on the governing of the SOEs, where sustainable business is not only a possibility but "a prerequisite for the companies' long-term survival" (p. 16). Interestingly, it is mentioned that since 2014 the fulfilment of the sustainability for each SOE is monitored by the Swedish government and that the SOEs have to report according to the framework of GRI (p. 16). Another example of rationalization is the figure illustrating sustainable business and business models (p. 32, see below), where a traditional business is raised to a higher mode of rationality by incorporating seven aspects of sustainability – "Diversity, Environment, Human rights, Working conditions, Anti-corruption, Business ethics, Equality" – resulting in what is labelled a "Long-term sustainable business model".

SUSTAINABLE BUSINESS

Figure 1: Sustainable business model (p. 32)

The following example comes from the same section and deals with Infranord, an SOE which works with operation, maintenance and construction of railways. Sustainability is constructed as a rational strategy where sustainability and strategy are seen as two facets of the targets to fulfil: "The process of developing sustainability targets went hand in hand with the company's strategy process, which resulted in the board making no distinction between the company's strategic targets and its sustainability targets." (p. 37) This interpretation and rationalization of sustainability is of course in line with the figure of the business model above.

5.4 Mythopoesis (narrativization) in 2014

The category of mythopoesis is a way to legitimize using narratives with cautionary tales and moral tales as common examples (van Leeuwen 2007). It is interesting to note the absence of cautionary tales or any negative narratives in the consolidated accounts for 2014, even though sustainability issues and other societal challenges could have justified precautionary stories. Rather, the negative narratives are turned into positive narratives where challenges are emphasized instead of depicting disaster scenarios. The examples from SOEs are – and should be – optimistic tales for the future. At the same time the expected optimism and enthusiasm can be read as a way to transform the reality into another success story to be fulfilled or continued.

A recurring moral tale can be identified at more than one level. One is the moral tale at the overarching level, that is, in the foreword by the minister and in the ownership policy where the SOEs are depicted as actors in a moral tale for Swedish companies and Swedish citizens to follow. The signal for this recurring moral tale is the instruction of the minister (metaphorically the director stage-managing the drama/play/narrative about the Swedish SOEs) to act as a role model.

In the section "Sustainable business" (pp. 32–37) some of the SOEs tell the stories of how they have realized the goals of sustainable business. These narratives, e. g. the one from Bilprovningen which is analyzed above, are the concretizations of this moral tale. Another interpretation is to read them as the narrative success story as they deal with the successful accomplishment of the goals and ideals for sustainable business.

5.5 Summary of 2014

Not surprisingly, authorization is done in terms of references to guidelines and policies, both national and international. It is a way to create legal accountability and a way to create references to accounting practices for private companies. Another way to express authorization is the subcategory commendation by using the concept of role model. To be a role model as an organization is of course also a way to display exemplary behavior, which means that it is also an instance of moral evaluation. To be a role model implies performance which is better or superior to other objects. By claiming a better performance and higher moral standard, the existence of SOEs is legitimized.

Rationalization is visible in the depiction of sustainability as another facet of business, transforming sustainability to another traditional challenge for companies such as increased competition or increased costs. The possible conflict between different targets is solved by prioritizing financial targets.

Mythopoesis or narrativization is visible in stories told and retold at various levels of the established accounts, such as the optimistic moral tale of the minister in the foreword or the success stories of the SOEs realizing the goals of sustainability. Accountability is based on legal accountability, the SOEs contributing to economic targets, other targets and being successful.

6 Legitimation of targets for Swedish SOEs after the adoption of Agenda 2030

The legitimation analyses after implementation of Agenda 2030 will follow the same structure as in section 5: authorization, moral evaluation, rationalization and mythopoesis. The analyses are summarized in 6.5.

6.1 Authorization in 2016

The first example of authorization is to be found in the foreword. It should be observed that it is the same minister as in 2014, Mikael Damberg, writing the foreword:

> Good order and organisation must prevail and the companies must act in <u>an exemplary manner</u> so that they can <u>earn the trust of the public</u>, every single day. […] In that the state company portfolio is a large and important part of Swedish business and industry, the actions of the companies can serve as <u>examples to others</u>. The areas where we have been <u>forerunners</u> in governance of the state-owned enterprises include gender balance on boards of directors, imposing early requirements for sustainability reporting and clarifying our expectations for the companies' work to implement the global Agenda 2030 for sustainability and the Paris Agreement. (Foreword by the Minister, p. 2) [our underlining]

As in the example of authorization from 2014, we recognize the authorization subcategory commendation because *role model* (one of its expressions) is mentioned explicitly with the purpose of "earning the trust of the public". In this quotation *role model* is also referred to in terms of *an exemplary manner*, *examples to others* and *forerunners*. Furthermore, the minister connects sustainability to Agenda 2030, thus authorizing by mentioning this global agreement. Later on in the foreword, the targets of the SOEs are described, underlining that "Sustainability assessments, linked to financial and public policy targets, are also performed" (p. 3).

As mentioned above in the analysis of 2014, equality is part of sustainable business, and thus a component in the authorization of sustainability targets. Interestingly, this is made part of the long-established political ambition of the Swedish Social Democrats to improve gender balance on the boards of Swedish listed enterprises, with the increased share of women on the boards of the SOEs as role model. The synonym used for *role model* is *lead the way*:

> In the view of our feminist Government, gender balance on boards of directors is an unquestioned principle and a competitive advantage. […] On average, the gender breakdown for the boards of state-owned enterprises was 49 per cent women and 51 per cent men, considerably better than privately owned listed companies in Sweden, where women made up 32 per cent and men 68 per cent at the time this foreword was written. […] Thus, the state-owned enterprises are continuing to <u>lead the way</u> towards gender equality in business. (Foreword by the Minister, p. 3) [our underlining]

6.2 Moral evaluation in 2016

In the consolidated accounts for 2016, a new key concept is coined, namely, *Multidimensional value creation*. The concept is elaborated on briefly: "With value creation as the overarching goal of managing investments in state-owned enterprise, sustainable business is a central element of the corporate governance exercised by the Government. State-owned enterprises are to act as role models in the area of sustainable business" (p. 8). We interpret this as moral evaluation expressed by referring to a desirable future and a sustainable world, with practices resulting from sustainability strategies tied to success. Worth noting is that authorization is done by underlining that SOEs should be role models. In the following pages (pp. 8–13), examples of *Multidimensional value creation* from 12 SOEs are cited. The common heading for this section is "State-owned enterprises accelerating Agenda 2030" (p. 11). In the introductory lines moral weight is given to the international ratification of Agenda 2030:

> The global community adopted a common agenda for sustainable development, including 17 new global Sustainable Development Goals (SDGs) for the period up to 2030. State-owned enterprises are required to analyse the global SDGs and identity [sic] those that they have impact on and contribute to through their operations. (p. 11)

The sustainability work at the mining company LKAB is described as below:

> LKAB's sustainable business efforts have been synchronised with the UN 2030 Agenda for Sustainable Development. A new human rights policy, an updated code of conduct, a new management philosophy and a policy document covering minerals were all adopted in 2016. LKAB also has guidelines for the environmental and social aspects of land use. Cooperation agreements have been established to create good conditions for communication and cooperation with the three Sami villages in whose territories LKAB has mines. […] Steel production with 100 per cent LKAB pellets is already reducing carbon emissions by 14 per cent across the entire value chain, compared to average emissions from European steel mills. (p. 11)

The policies, guidelines, management philosophy, code of conduct and cooperation agreements are raised to a higher moral level when they are connected both to sustainable business

and to Agenda 2030. By referring to human rights policy, Agenda 2030 becomes self-evident, unquestionable and unpolitical. Rather, it is a proof of the moral standard of the mining company. This moral evaluation can be questioned, because these documents seem to be new versions or updated versions of previous policies, guidelines and agreements, e. g. the land use for mining purposes within the territories of Sami villages, which has not and will not be free from conflict of interest or conflicts of other kinds. The reduction of carbon emissions is not a new phenomenon, as such environmental goals existed before Agenda 2030.

Akademiska Hus, owner and manager of properties for Swedish universities, describes the development of new campuses with "focus on global SDGs" that "create a framework and become signposts to sustainable development" (p. 11). The moral goods are hinted at with positive phrases, as in the final sentence where the idea of a planned campus is characterized as to "achieve a knowledge-intensive, vibrant and sustainable campus characterised by diversity, the continued influx of new operations and increased international exchange" (p. 11). Thus, moral evaluation is reached by referring to knowledge, sustainability, diversity and international cooperation. The description is illustrated with a picture of students discussing on the lawn – without any campus buildings in sight. Here, too, the question arises: What is new under the sun? What is new in the characterization of an ideal university campus connected to SDGs compared to an ideal university campus before the adoption of Agenda 2030?

6.3 Rationalization in 2016

In the foreword by the minister rationalization is expressed in rather abstract terms such as *long-term value creation, corporate governance, professional administration and financial and public policy targets* connected by *sustainability assessments:*

> Long-term value generation is the overarching objective in managing investments in state-owned enterprises. […] Good corporate governance is a prerequisite for long-term value creation and future-oriented sustainability work. […] The work to set and track targets for the companies is a central aspect of professional administration. Most of the companies have financial targets that are regularly reviewed. Companies with specifically adopted public policy assignments have public policy targets to enable assessment of their performance. Sustainability assessments, linked to the financial and public policy targets, are also performed. (Foreword by the Minister, pp. 2 f.)

In the section "Sustainability targets" (pp. 22 f.) rationalization is outlined in terms of setting sustainability targets based on Agenda 2030 and the 17 SDGs. The sustainability targets are rational on an overarching level as these subsume financial targets and public policy targets.

6.4 Mythopoesis (narrativization) in 2016

One common narrative within mythopoesis is the cautionary tale. As such tales cannot be found in the data, one conclusion could be that this absence is a sign of absence of conflict between targets, meaning that consensus prevails. This can be corroborated e. g. by the development optimism sketched in the examples of section "Multidimensional value creation", in other words the total opposite of a cautionary tale.

Narratives that do exist in the consolidated accounts are positive and optimistic narratives used for legitimation purposes. One is the success story, or rather the success story to come in

the near future, as for instance in the descriptions and photos of LKAB and Akademiska Hus where development optimism is obvious.

6.5 Summary of 2016

Consolidated accounts are a stable genre. The report is not dramatically different after the introduction of Agenda 2016. The consistency is also a way to create legitimacy for the genre. As in 2014, there is a connection between rationalization and moral evaluation as the concept of role model is used for both categories of legitimation. Role model is motivated with the goal to "earn the trust of the public" and is referred to e. g. with SOEs as "forerunners and examples to others". The former (references to the public) can also be understood as a way to create public accountability.

However, the introduction of the global goals implies more and may lead to conflicting targets. This is solved by introducing the concept of multidimensional value. This term hides possible conflicts as it implies that targets of different kinds can smoothly multiply an outcome. Authorization is done with reference to Agenda 2030 and other guidelines but also to equality as this political ambition is made part of the sustainability business. International conventions and intergovernmental organizations such as the United Nations are used as a way to create political accountability. However, the conventions are on an abstract level, beyond everyday party politics and therefore become unpolitical. This accountability is linked to success stories of SOEs realizing the goals of sustainability.

7 Comparison between 2014 and 2016

Rationalization and moral evaluation characterize the texts before as well as after the implementation of Agenda 2030. Another common feature is the use of moral evaluation. It is an elusive and hard-to-define category but in the consolidated accounts it revolves around the idea of being a role model, a good example, i. e. indicating being better than others (such as private companies). Behaving morally in terms of setting an example is also a way to underline the political ambitions of the SOEs.

A common challenge for SOEs are targets of very different character as they may be contradictory. In this study we have found that before Agenda 2030 the potential conflict was solved by prioritizing financial targets. Non-financial targets are transformed into financial targets or believed to contribute to financial targets.

The implementation of Agenda 2030 for the SOEs implies that more targets are added. This conflict is avoided by introducing the concept of multidimensional value. This concept implies that targets can be combined, and taken together they multiply the outcome. Potential conflicts and contradictions are hidden.

When non-financial targets are analyzed in detail an evolving configuration is observed. Before Agenda 2030 was signed, financial targets were contrasted to public policy targets. After the introduction of Agenda 2030, targets which originally were defined only as either economic, public policy or sustainability targets are also raised to another level, also becoming Agenda 2030 goals. This is particularly evident in the case of equality. To increase equality (in its broadest sense) has long since been a political ambition and part of the goal for all SOEs. After Agenda 2030, equality has been related to global goal number 5 (gender equality). Equality has been redefined as (reduced to) gender, which is in line with the Swedish govern-

ment's policy. The Social Democratic Party has emphasized gender equality for a long time, and this focus has been particularly visible in a feminist foreign policy since the government was formed in 2014. This configuration is legitimized by using authorization, i. e. references to a foreign policy are used to legitimize the focus on gender. Hence, after Agenda 2030 the commitment is in itself used to legitimize selected targets.

8 Concluding remarks

The consolidated accounts analyzed in this study are examples of a hybrid genre. It is a mandatory economic-political document produced by the Swedish government to report on SOEs' performance for the owners in order to create accountability and transparency. A key feature of SOEs is that they are supposed to contribute targets of different kinds. Often those targets are difficult to combine. However, more implicit rationales might be to legitimize the state as an active owner of companies as well as to legitimize ownership. The mere existence of SOEs, i. e. if and for what reasons the state should own companies, is an ideologically loaded question.

In this study we have seen that explicit references are made to financial targets as well as to accountability in economic terms, particularly before Agenda 2030. The references to political aspects are more implicit and vague. Rather, moral evaluation in terms of references to the higher moral standard of SOEs is used. To perform better or to be a role model seems positive. Questions as to whether this standard is met are answered by success stories about the performance of different SOEs. Economic and political goals are legitimized but economic goals are explicitly addressed.

In this study we have seen how possible conflicts regarding targets of different kinds are avoided. The introduction of Agenda 2030 also implies a configuration where targets are redefined such as social or environmental policy being transformed into global goals. International commitments are used to legitimize social targets and redefine social targets.

The global goals and Agenda 2030 in combination also legitimize state ownership. The SOEs are pointed out as playing a key role in Sweden's transition to a sustainable society as they should serve as role models for other companies and organizations. The SOEs will contribute to values beyond the reported results, assisting in the realization of internationally ratified UN goals, entailing values that are considered morally good and commonly accepted. The political statements and targets described in the foreword by the minister can be read as a narrative where the actions of the responsible minister function as a metaphor for the responsible parent. The responsible parent becomes both a role model and a narrative to be part of, where the Minister for Enterprise and Innovation personalizes the father and the main character of the new political narrative of sustainability. Hence, the global goals and Agenda 2030 also legitimize the government as an owner of companies in general, specifically as an active and exemplary owner.

The introduction of the global goals and Agenda 2030 in the consolidated accounts results in a new narrative about sustainability. In this narrative sustainability is increasingly discussed, given more priority, and legitimized by international agreements. This narrative is further developed in the subsequent consolidated accounts for 2018. This narrative is self-explanatory and difficult to change for future governments, which implies that the narrative about sustainability is also a sustainable narrative.

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Henrik Rahm
Associate Professor in Scandinavian Languages
Centre for Languages and Literature, Lund University
Centre for Languages and Literature
Box 201
221 00 Lund
Sweden
henrik.rahm@nordlund.lu.se

Åsa Thelander
Associate Professor in Strategic Communication
Department of Strategic Communication, Lund University
Department of Strategic Communication

Campus Helsingborg
Box 882
251 08 Helsingborg
Sweden
asa.thelander@isk.lu.se