

# Neutralising Responsibility: A Critical Analysis of an Airline's Climate Disclosures

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**Abstract:** Sustainability reporting provides companies with a medium through which they can communicate their non-financial impacts to stakeholders. The airline industry has been much at the centre of the climate change debate in recent years, which is why it is hardly surprising that airlines seek to take a proactive stance in such reporting. This study critically assesses how an airline based in the Scandinavian region constructs sustainability discourse in relation to climate impact in its corporate reporting to stakeholders. The paper uniquely approaches this question by drawing upon thematic analysis combined with an examination of the text's grammatical meanings. Overall, the findings demonstrate that the company's climate discourse is characterised by optimistic forward-looking statements and justifications, realised by techniques of neutralisation, whose purpose is to rationalise and legitimise the company's adverse climate impact. This short paper contributes to the still relatively underexamined research area of airline sustainability reporting by concentrating on the climate disclosures and responding to the lack of latent analysis in this context. This paper's findings are intended to stimulate the discussion amongst academics and practitioners on how sustainability is communicated in corporate annual reporting to make it more meaningful.

**Keywords:** Aviation, Climate change, Neutralisation techniques, Sustainability reporting, Thematic analysis, Transitivity

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## 1. Introduction

The severity of climate change caused by human-induced greenhouse gas (GHG) emissions to humanity and the environment has been acknowledged in various reports by the Intergovernmental Panel on Climate Change. According to its recent report (Hoegh-Guldberg et al., 2018), human contribution to global warming reached 1°C above pre-industrial levels in 2017 and, if the current rate continues, warming may reach a 1.5°C increase around 2040. Limiting the warming under this threshold is expected to reduce the probability of extreme regional droughts, floods and the global sea-level rise, and risks such as water shortages, heatwaves, extinction of species, and depredation of industries such as coastal tourism.

Climate change has posed challenges, especially to the airline industry, whose operations contribute to the phenomenon, not only through its CO<sub>2</sub> emission but also through various non-CO<sub>2</sub> effects, which together amount to 4-5% of the global GHG (Larsson, 2018). At the same time, the industry has started to increase sustainability rhetoric in its various discourses. The term sustainable aviation has become commonplace (Daley, 2010), although it may sound paradoxical in an industry, which is likely to stay unsustainable for quite some time.

Despite the growing climate change controversy around the airline industry, surprisingly little analysis has been conducted on how airlines react to this debate in their corporate discourse. After all, the industry has experienced rapid growth in the past (before COVID-19) while demonstrating decelerating fuel efficiency improvements, leading it to become one of the fastest-growing industries in the global economy in terms of GHG emissions (Kim et al., 2019). Consequently, this short paper asks the following research question: *How a company operating in the environmentally unsustainable airline industry constructs its sustainability in relation to climate impact in its corporate discourse to stakeholders?*

Within corporate discourse, corporate reporting provides rich examples of words through which companies try to appeal to various stakeholders, from investors, clients and employees to (non-)governmental bodies and regulatory agencies (Domenec, 2012). Hence, texts appearing in corporate reporting seem to provide appropriate data for this study, which will critically analyse the climate disclosures of Scandinavian Airlines (SAS) 2019 fiscal year report. SAS's report provides an interesting backdrop to examine the paradox of sustainable aviation and the climate-change controversy because of its location in Scandinavia, which is often regarded as the stronghold of sustainability (Strand et al., 2015).

This paper contributes to the still relatively limited body of research deconstructing corporate sustainability disclosures in the context of airlines. While its respective research has approached the topic in several ways; by providing overviews of its practices in different contexts (e.g. Coles et al., 2014; Cowper-Smith et al., 2011); and by examining airlines' motivations (Kuo et al., 2016; Lynes and Andrachuk, 2008) or other determinants for conducting such reporting (Karaman et al., 2018; Kılıç et al., 2019), no studies, according to the author's knowledge, have focused exclusively on the industry's climate disclosures or analysed the underlying meanings of the text in this context. This paper will respond to the lack of latent analysis in this research area by combining two qualitative analytic approaches. It first utilises thematic analysis to identify and organise patterns of meanings across the climate disclosures presented in SAS's report, which is then combined with an analysis concentrating on the text's grammatical meanings.

The following section provides a literature overview describing the airline industry's struggle to mitigate its climate impact. Next, the paper outlines the corpus and methodology, followed by a detailed analysis of SAS's climate disclosures. Finally, some concluding remarks are made.

## **2. Mitigating climate impact of aviation: an overview of the challenges**

Mitigation strategies for aviation include, e.g., the substitution of conventional aviation fuel with low carbon fuels (incl. biofuels), implementation of global and national climate policy instruments, technological improvements, and reduced travel volumes compared to business-as-usual (Larsson et al., 2019). None of these strategies come without challenges, and none of them is likely to work alone.

Sustainably produced biofuels' availability is currently limited and expected to remain so in the near future (El Takriti et al., 2017). Mainstreaming their use in aviation has been challenging because their price is much higher than that of fossil fuels (Larsson et al., 2018). However, the low demand for biofuels may be increasing slowly due to the growing (in)direct pressures that motivate airlines to CO<sub>2</sub> reductions (Kim et al., 2019). The International Air Transport Association's (IATA) commitment to half aviation emissions by 2050 from 2005 is an example of indirect pressure. Direct pressure, in turn, comes from policies and regulations that impose a financial burden on conventional fuel use, such as the EU Emissions Trading Scheme (EU-ETS) and Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA). Though both schemes address CO<sub>2</sub> emissions, they have been criticised for not considering the non-CO<sub>2</sub>-effects of aviation, which is why they cannot lead to absolute GHG reductions (Maertens et al., 2019).

One of the biggest dilemmas in achieving sustainability in aviation relates to its incremental technological innovations, which have been inadequate to level off the emissions caused by the industry's growth (Bows et al., 2009). Most radical technological innovations, such as all-electric aircraft, are not predicted to lead to significant emission reductions in the coming decades (Larsson et al., 2019). At the same time, the industry is projected to double its size by 2036 (IATA, 2017). Of course, the impact and recovery from COVID-19 will be unprecedented, which is why any estimates should be interpreted cautiously. However, history shows that previous external shocks (e.g. Sept. 11, SARS, 2008 financial crisis) have not led to any long-term declines in global tourism (Gössling et al., 2021), and IATA has recently predicted that the industry would recover its 2019 level in 2024 (IATA, 2020).

Various factors have contributed to the global air travel's growth, amongst which the most notable is the falling of air travel fares (O'Connell, 2018), which have more than halved in the past two decades (IATA, 2018). Developments, which have contributed to the declining price include the liberation of aviation services and the rise of low-cost carriers, which have stimulated the competition (Oum and Zhang, 2010). As a downside, this development has led to lessened airline market power and eroded profit margins (Zhang and Zhang, 2018).

Indeed, the industry has been heavily subsidised, which has contributed to the idea of flying being a social norm (Gössling et al., 2019). Airlines have further reinforced this idea through discourses that underline the industry's social benefits such as employment or intercultural understanding; or discourses that highlight individual desirability of flying, which appeal to travellers' motivations to travel for the experience or convenience (in terms of space-time constraints) (Gössling et al., 2019).

Recently, people have, however, started to question the abovementioned norm, particularly in Scandinavia. Since the Swedish climate activist Greta Thunberg started encouraging people not to fly with her student strikes,

air travel has become a shame for so many Swedes that they have started talking about 'flight shame' that identifies air travel as morally questionable (Gössling et al., 2019).

Acknowledging that the airline industry has been much at the centre of climate change debate, it can be expected that the industry seeks to respond to and justify its operations to stakeholders. How this may manifest itself in SAS's corporate reporting will be the interest of the remaining paper.

### 3. Methodology

The corpus analysed in this study is extracted from Scandinavian Airline's (2020) published report: SAS Annual and Sustainability Report Fiscal Year 2019 (FY 2019), which combines its financial and sustainability information in a joint report. The 159-page long report was downloaded from the company's website.

In order to identify and organise relevant data for further analysis, this study followed Braun and Clarke's (2012) approach to thematic analysis. The process began by reading the entire report, after which all passages containing any association with climate impact were transferred into a worksheet. The length of single passages ranged from a clause to a short paragraph, all introducing a stretch of discourse (an utterance longer than a single word) about how the airline constructed its discourse in relation to climate impact. Overall, 97 stretches of discourse were identified. Next, the data was coded, whose approach was kept abductive (Wodak, 2001), meaning that it involved constant movement between the data analysis and theories. This meant that the data coding was partly based on the assumption that some predetermined thematical or discourse-related features, presented in existing literature, would appear in the analysed corpus and partly on the principle that further connections with concepts and theories will be identified while conducting the analysis. This process helped to identify several themes, which were finally grouped into two broader main categories:

1. Mitigation of climate impact (forward-looking statements and past performance), and;
  2. Justification for climate impact (dilution of responsibility, constraints, condemning the government),
- under which the results of the following text analysis are reported (section 4).

This study subscribes to the Systemic Functional Grammar (SFG) model, originally introduced by Michael Halliday, which is an approach to linguistic description, widely utilised by critical linguistics and critical discourse analysts who believe that choices of grammar can have an impact on the interpretation of meaning (Baker and Ellece, 2011). In SFG, text can be analysed concerning three meta-functions: ideational, interpersonal and textual (Halliday and Matthiessen, 2004).

Textual function relates to the 'theme', which constitutes the clause's topic, as opposed to the 'rheme', which informs about what is said about the topic (Halliday and Matthiessen, 2004). The theme is often the text organiser's point of departure in a stretch of discourse (Fairclough, 1992).

Interpersonal function relates to how social relations or identities are marked in clauses by the expression of 'modality' (Fairclough, 1992). Modality expresses, e.g., the possibility or necessity embedded in the message by the use of modal verbs (e.g. *may*, *must*), semi-modals (e.g. *aim to*, *have to*) and modal adverbs (e.g. *perhaps*, *necessarily*) (cf. Baker and Ellece, 2011).

Ideational function relates to how the text signifies the world and its processes, entities and relations (Fairclough, 1992). This function can be observed through transitivity, which decodes experiences through a combination of 'participants' who are human or non-human entities (appearing as nominals) in the 'process' (verbs), which often has a Circumstance (answering what, when, where, who, why, and how) (Halliday and Matthiessen, 2004). The transitivity system construes three basic process types which construe the world of experience: 1) process of doing (Material process), 2) the process of being (Relational process), and 3) the process of sensing (Mental process) (Halliday and Matthiessen, 2004). According to Fairclough (1992), some major concerns in transitivity analysis are the Agent (the 'doer' of the action), the expression of causality, and the attribution of responsibility.

In this study, linguistic features related to grammar were analysed by focusing on transitivity. Some references are also made to 'theme' and 'modality' when applicable. Extract 1 below shall illustrate how the above considerations are inscribed, followed by a short interpretation of the text. Participants in the text are

underlined. If an agent is present, it is **bolded**. Verbs are *italicised*, and their respective process types are identified (within brackets).

(Extract 1)

**SAS, Scandinavia's leading airline**, *carries 30 million passengers* (Material Process) annually to, from and within Scandinavia. **The airline** *connects* three main hubs – Copenhagen, Oslo and Stockholm (Material Process) – with over 125 destinations in Europe, the U.S. and Asia. Spurred by a Scandinavian heritage and sustainable values, **SAS** *aims to reduce* its total CO2 emissions (Material Process) by 25 percent and *use* biofuel equivalent to the total fuel used for all SAS domestic flights.

In this Extract, all sentence structures present Material Processes, which are 'directed', meaning that the Agent acts upon a goal (see Fairclough, 1992). The Agent in the discourse is the airline itself. It has the 'power' to move passengers (beneficiaries) and the power to do good by reducing its total CO2 emission and using biofuel according to its targets (goal).

Many references are made to SAS in the above stretch of discourse. Departing every main clause by referring to the airline itself, the text's organiser positions SAS as the central theme of the discourse. In the third sentence, the theme is marked by a Circumstance covering meanings of cause (Halliday and Matthiessen, 2004). Here, the causal element is expressed to be the Scandinavian heritage and sustainable values, which influence (or are the cause of) the airline's sustainability efforts. The function of the marked theme appears to be 'foregrounding' (see Fairclough, 1992). It can be interpreted as reinforcing SAS's sustainability image with its positioning in Scandinavia, which is often regarded as the global leader in corporate social responsibility (CSR) (Strand et al., 2015).

The semi-modal verb "*aims to*" falls into the category of 'commissive modality' (Searle, 1983), which expresses the airline's authority to commit itself to action. Forward-looking commissive statements can be seen as elements of constructing an image of a caring company whose purpose is to increase trustworthiness (Yu and Bondi, 2019). Forward-looking statements also constitute a subtheme under the broader thematic category of 'Mitigation of climate impact', which will be discussed next.

## 4. Results of the analysis

### 4.1 Mitigation of climate impact

This thematic category consists of two subthemes: forward-looking statements and past performance. They are related to each other in that they both present the company's actions and initiatives through which the airline asserts itself mitigating climate impact. The difference between the two is that forward-looking statements are neither initiated nor completed at the time of reporting and are, therefore, uncertain, whereas past performance connotes specific realised outcomes (*cf.* Yu and Bondi, 2019).

#### 4.1.1 Forward-looking statements

Forward-looking statements were identified in the text by looking for references to years that situate in the future or by looking for future markers such as *will* (Yu and Bondi, 2019) or other verbs that have been recognised contributing to future meanings such as *aim*, *believe*, *continue*, which connote intention, hope or planning (Aiezza, 2015). Let us consider a few statements falling into this category.

(Extract 2)

We strongly *believe* that we *will experience* a major technology shift (Mental Process) during the 2030s with the commercialisation of several full-electric, hybrid or hydrogen aircraft.

(Extract 3)

Long term we *are aiming for* the next generation aircraft (Material Process) in large-scale commercial operations.

(Extract 4)

We *work hard to* continuously *reduce* the climate and environmental impact (Material Process) from our flight operations.

(Extract 5)



For over a decade, **we** have worked on various activities to promote the development of Sustainable aviation fuel (Material Process).

(Extract 6)

**SAS** is fully committed to reaching the IATA targets (Material Process) and our fuel efficiency has improved by approximately 2% each year since 2010. **We** will realise these targets (Material Process) through a combination of new technology, biofuels, new energy sources, more efficient air traffic management and coordinated action to improve the infrastructure and the conditions under which air transport operates.

Extract 2 is different from the other in that it represents a Mental Process, which has two participants: Senser and Phenomenon. The airline itself is the Senser in the process (of believing), and the Phenomenon is the major technological shift. The main clauses in the other statements are realised by Material Processes. The main difference between the two is that, in the Mental Process, the airline positions itself as a bystander of the desired Phenomenon (technological shift), which it predicts taking place in the future. In other words, the airline is not responsible for the technological shift *per se*, but the airline's resources of becoming more climate-friendly are dependent on it. In contrast, Material Processes have goals where the airline acts upon achieving them or commits itself to this process.

Arguably, the achievement of future goals has been left vague in the above extracts, allowing readers to form varying interpretations. This has been realised by expressing references to the future in ways, which hold a wide range of meanings. Although some statements situate the goals in a recognisable timeframe employing Circumstance, such as "during the 2030s" (Extract 2), other statements (Extracts 3-5) leave the meaning potential unstable concerning the future. Extract 3, e.g., commits itself to some future action without any clear timeframe using commissive modality with a non-finite form of the verb (*aim+ing*). Extracts 4 and 5, in turn, present future meanings in relation to the past (or present), but the process is not expressed being finished or realised (see Yu and Bondi, 2019). Finally, Extract 6 presents a commissive statement containing evidence of the past performance, whose purpose might be to provide credibility to the forward-looking statement.

#### 4.1.2 Past performance

Stretches of discourse relating to past performance were identified by looking for verbs in the past tense and Circumstances relating to the past.

(Extract 7)

**SAS** sourced 455 tonnes of biofuel (Material Process) during FY 2019 an increase of 355 tonnes compared to FY 2018.

(Extract 8)

CO2 emissions decreased by 2.4% (Relational Process) compared to last year.

(Extract 9)

During the year **we** introduced seven A320neo and one A330E aircraft (Material Process). Our fleet now includes larger and more fuel-efficient aircraft (Relational Process) which allows us to carry more passengers with lower emissions.

The above sentences are realised as Relational and Material Processes. In Relational Processes, the process is being presented in a static way, defining either the degree of change (Extract 8) or the ownership of aircraft (2<sup>nd</sup> sentence in Extract 9). Material Process, in turn, positions the airline as the enabler of positive change.

Further interpretations can be made from the broader theme of 'Mitigation of climate impact'. First, the discourse appeared to be more dominated by forward-looking statements than past performance. This can be partly explained by the fact that some information related to past performance was displayed in the form of tables and figures rather than discourse. On the other hand, forward-looking statements could be interpreted as the company's attempt to sustain stakeholders' confidence in its future performance. As Yu and Bondi put it:

"The frequent use of commissive statements may be a potential sign of corporate rhetorical manipulation: It does not request much speech responsibility but may as well leave a positive impression on their stakeholders" (Yu and Bondi, 2019, p.401).

Another interesting observation is that the discourse appeared to focus only on the company's positive contributions. Where the forward-looking statements relied on optimistic rhetoric, the past performance statements were expressed by the discourse on achievements. In both cases, the airline portrays itself as the enabler of positive change in addressing climate impact. This image is reinforced by employing Material Processes and positioning the airline as the Agent. Regardless of the environmental performance improvements, the actual climate impact caused by the airline's operations were not part of the discourse. This in no means to imply that the airline does not recognise its accountability for the climate impact. However, what also lies in the centre of the concept of accountability are explanations that require justification (Boiral, 2016).

#### 4.2 Justification for climate impact

Companies use justifications to rationalise and legitimise their unsustainable operations (Chassé and Boiral, 2017), which are often realised through various neutralisation techniques. At the organisational level, these techniques can be defined as the release of information to rationalise negative impacts that could undermine the corporate image (Boiral, 2016). Neutralisation is used to positively influence the perceptions of stakeholders, which as a strategy is related to impression management whose purpose is to maintain congruence between corporate image and societal expectations or to justify actions that are not necessarily aligned with dominant social norms (Christensen, 2010). The following three neutralisation techniques were identified in the observed report: 1) Dilution of responsibility; 2) Constraints; 3) Condemning the government.

##### 4.2.1 Dilution of responsibility

Wodak (1995, p. 8) argues that "strategies of self-justification enable speakers to make normative evaluations of the outgroup and to assign guilt or responsibility to members of that group". Boiral (2016) calls this type of neutralisation technique 'dilution of responsibilities' where the rationalisation of negative impacts focuses on other actors' roles. Let us consider the following examples to analyse how the debate of responsibility comes about in the observed report.

(Extract 10)

Customers increasingly *demand* that airlines take environmental and social responsibility (Verbal Process).

(Extract 11)

From July 2019, SAS travellers *have had the option* (Relational Process) to purchase biofuel in connection to their journey in order to further reduce the climate impact of their air travel.

(Extract 12)

We *have added the option* for customers (Material Process) to buy biofuel with their ticket. SAS *makes no profit* (Material Process) on this contribution [...]

Extract 10 represents a Verbal Process, a secondary process type that borders Mental and Relational Processes (Baker and Ellece, 2011). Verbal clauses can create dialogic passages, whose participants are the Sayer, Receiver and Verbiage (Halliday and Matthiessen, 2004). Essentially, the statement gives an artificial voice to the customers (Sayer), whose message (Verbiage) is addressed to the airline industry (Receiver). This statement's purpose may be to gain credibility from the stakeholders by establishing a common ground with their opinion (Carston, 1999). Notable here is that the text's organiser has chosen to address airlines in the clause in general terms rather than the airline company itself. Be that as it may, Extracts 11 and 12 demonstrate how the responsibility for mitigation has been shifted partly from the airline to its customers.

The departing clause in Extract 11 represents a Relational Process, which is realised in a possessive form. Here, travellers are portrayed as having the opportunity to reduce their individual climate impact. The condition for this is to purchase biofuel, but SAS has no control over the customers' decision on this matter. Instead, the expression of possession (by the verb '*have had*') connotes 'dynamic modality', which encompasses a notion of the individual's ability to take responsibility (see Palmer, 2001). The proposition that travellers can "reduce the climate impact of their air travel" can also be construed as a 'presupposition' that translates into "travellers contribute to the climate impact". Presuppositions can be understood as propositions taken by the text organiser as already 'given' truths that are difficult to challenge (Fairclough, 1992). Therefore, this statement's purpose might be to direct the readers' focus on customers' responsibility and moral choices and, consequently, to dilute the company's responsibility for climate impact by sharing it with travellers. Even in such a case, the airline does not miss its opportunity to highlight its goodwill and role in enabling positive change. This is realised

by Material Processes (Extract 12), where SAS stands as the Agent (and theme of discourse) that has made it possible for customers (beneficiaries) to buy biofuel (goal). The dilution of responsibility allows the company to portray itself as exemplary, which may even deflect attention away from the climate change issues (see Boiral, 2016).

#### 4.2.2 Constraints

Another observed way to rationalise the company's adverse climate impact was that of highlighting the prevailing circumstances or constraints (see Boiral, 2016). Let us consider the following:  
(Extract 13)

For the emissions that we can't eliminate with current technology, we continue to carbon offset for the SAS tickets (Material Process) of EuroBonus members, youth passengers and staff

The departing subordinate clause in the above statement contains two types of Circumstances. Essentially, it reflects the Circumstance of 'manner', indicating that the current means of technology limits the company's operations to reduce its emissions further. On the other hand, the clause contains a Circumstance of 'causality' in that it provides a *purpose* for 'why' the airline offsets emissions from its stakeholders' tickets. Fundamentally, the technique of neutralisation here does not deny flying causing emissions. It rationalises the limited capacity of reductions by constraints related to technology. It then neutralises the emissions from its important stakeholder groups. Although this practice may signify the airline's goodwill and care for its stakeholders, presenting it may also be construed as a rhetorical strategy for upholding the idea of flying being a social norm regardless of its adverse impacts. This line of thought is also cherished in Extract 14.  
(Extract 14)

We are aware of the negative climate and environmental impacts of our operations (Mental Process), and we are working actively to reduce them as aviation fulfills an important function in society connecting communities, cultures and people in a time-efficient way.

The above stretch of discourse departs using a Mental Process, where two participants appear: Senser and Phenomenon. In the clause, the airline is the Senser that notices the Phenomenon, which, in turn, is the "negative climate and environmental impact" embedded in the company's operations. While this main clause implies the airline acknowledging its responsibility for the climate impact, the remaining clauses turn the focus on circumstances, whose function may be construed as self-justification.

According to Bhatia (2012), self-justification may occur in CSR reports when a company emphasises particular challenges or constraints within which they operate, through which legitimacy for operations may be obtained. In Extract 14, self-justification does not reject the importance of climate impact or the company's responsibility, but it rationalises it by the discourse of socio-economic benefits, whose attainment in society would be limited without aviation. In other words, the airline could be interpreted postulating its role as an 'enabler' of positive socio-economic impact through which it seeks legitimation for its negative environmental impacts. This type of juxtaposition is apparent in other parts of the corpus, such as in Extract 15.  
(Extract 15)

A key point is that most of our emissions come from flights where air travel is the most time efficient means of transport (Relational process). SAS makes it possible for people to make these journeys that enable them to play their part in our global society (Material process).

The above statement begins with a Relational Process where the airline first identifies its emissions attributing to their flights but then stakes a claim about air travel's indisputable importance. This stance is elaborated through a Material Process, where SAS (Agent) is the enabler of transport between places (goal) that serves not only those travelling but the entire society (beneficiaries).

#### 4.2.3 Condemning the government

The last identified technique of neutralisation was that of condemning the government (see Chassé and Boiral, 2017). The below extract demonstrates the use of this technique:  
(Extract 16)

**Sweden and Norway** have both introduced excise taxes on air travel (Material Process). While the taxes are called environmental taxes, they have no connection (Relational Process) with emissions or any climate protection measures. Emission-linked taxes or regulations are also being discussed (Material Process) in Denmark. **National aviation taxes** create a patchwork of cost-driving taxes (Material Process) that negatively impact profitability, increase the complexity of agreements at a global level and can affect future investment possibilities for areas including biofuel.

In the above stretch of discourse, Sweden and Norway (or their introduced aviation taxes), are the Agents in the process. The discourse-level theme appears to be that of the aviation taxes, whose introduction is being portrayed as leading to unfavourable circumstances—even hindering sustainability. In the second sentence, the Relational Process defines the taxes as having “no connection with emissions or climate protection measures” in a static way (see Halliday and Matthiessen, 2004), making the statement seem non-negotiable. In other words, the statement does not explicitly state whose view is expressed, which may be a deliberate way of turning the claim into an objective account of the event (see Baker and Ellece, 2011).

With the exception of the neutralisation technique of condemning the government, it is interesting to notice how the airline uses its opportunity to turn the discourse of self-justification into self-promotion. This comes as no surprise as the tendency in all business communication is to portray the business in a certain way that would benefit them (Font et al., 2017). The analysed climate disclosures of the observed airline company do not seem to deviate from this tradition.

## 5. Concluding remarks

This study critically analysed the Scandinavian Airline’s FY 2019 report to determine how it has constructed its sustainability discourse in relation to climate impact in its corporate communication to stakeholders. The analysis identified and categorised the company’s climate discourse occurring under two broad themes: 1) mitigation of climate impact and 2) justification for climate impact. Across these categories, the transitivity analysis demonstrated the company portraying itself as the enabler of positive change.

The findings further demonstrated that the company’s climate discourse is characterised by optimistic forward-looking statements and justifications whose purpose is to rationalise and legitimise the company’s adverse climate impact using several neutralisation techniques (dilution of responsibility, highlighting constraints, and condemning the government).

This paper’s results were limited to one company’s report, and the purpose was not to discredit its quality or validity. The intention is to stimulate the discussion on the drawbacks of sustainability reporting amongst academics and practitioners. Traditionally, the evaluation of airline sustainability reporting has concentrated much on what disclosures have been made and how many. What also matters is what has been left undisclosed and how the meanings of sustainability are communicated.

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