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Translating Sustainability Reporting and Compliance Requirements into Operational Practice: A Case Study of Global Logistics Company

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Abstract

Purpose

Sustainability reporting has become increasingly important due to growing regulatory requirements, stakeholder expectations and the increasing focus on environmental, social, and governance (ESG) performance. Within the logistics industry, the implementation of sustainability reporting requirements is particularly complex due to global operations, extensive supply chain networks, and dependence on external logistics providers. The purpose of this study is to explore how sustainability reporting and compliance requirements are translated into operational practices within a global logistics company. The research specifically examines the challenges, processes, and organizational dynamics associated with the implementation of sustainability reporting requirements in practice.

Method

The case study was conducted using a qualitative single case study approach focusing on DSV, a global transport and logistics company. Empirical data was collected through four semi-structured interviews with a key informant from the company's sustainability and compliance function. Document analysis of publicly available sustainability reports, annual reports, ESG disclosures, and related company documents complemented the interviews. The empirical material was analyzed using thematic analysis inspired by Braun and Clarke (2006).

Results

The findings indicate that translating sustainability reporting requirements into operational practice is characterized by organizational and operational complexity. Key challenges include sustainability data collection, Scope 3 emissions estimation, cross-functional coordination, and dependence on external logistics providers. The study also highlights a gap between formal reporting structures and operational realities, while demonstrating that sustainability reporting is becoming increasingly integrated into organizational processes and strategic decision-making.

Contribution

This study contributes to the literature on sustainability reporting and organizational implementation by providing an understanding of how sustainability and compliance requirements are operationalized within the logistics sector. It also contributes to research on institutional pressures, translation processes, and sustainability implementation in practice. Furthermore, the findings provide practical insights into ESG reporting and sustainability data management within global logistics organization.

Keywords

Sustainability Reporting, ESG, CSRD, Logistics Industry, Scope 3 Emissions, Sustainability Implementation, Institutional Theory, Translation Theory, Qualitative Case Study, Supply Chain Sustainability.

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1 Introduction

This chapter introduces the research topic and provides the foundation for the study. It begins by presenting the background and the problem statement related to sustainability reporting and compliance requirements in logistics operations. The chapter then outlines the purpose of the study and the research questions that guide the investigation. Furthermore, the scope and delimitations of the research are described to clarify the boundaries of the research. Finally, the chapter concludes with a brief outline of the structure of the thesis.

1.1 Background

Sustainability has become an increasingly important topic for organizations operating in global supply chains. Over the past several decades, companies have faced growing pressure from governments, customers, investors, and society to reduce environmental impacts and improve transparency regarding their operations. As a result, these sustainability considerations are increasingly integrated into corporate strategies and operational decision-making processes. This development reflects a broader shift toward more responsible and transparent business practices across industries.

In this context, sustainability reporting has emerged as an important mechanism through which organizations communicate their environmental, social, and governance (ESG) performance to stakeholders. Sustainability reports provide information about a company's environmental impact, social responsibility initiatives, and governance practices, enabling stakeholders to evaluate corporate sustainability performance (Hahn & Kühnen, 2013). At the same time, regulatory frameworks and reporting standards are evolving rapidly, requiring companies to comply with increasingly complex sustainability reporting requirements.

In recent years, sustainability reporting has gained particular importance within supply chains and logistics operations. Supply chains play a critical role in environmental and social sustainability because they involve multiple actors, processes, and resource flows that can significantly impact environmental outcomes (Seuring & Müller, 2008). Logistics companies, in particular, operate complex global networks that involve transportation, warehousing, and distribution activities, all of which contribute to environmental impacts such as greenhouse gas emissions and resource consumption. Consequently, logistics firms are increasingly required to monitor, report, and improve their sustainability performance across operational activities.

Although many organizations publish sustainability reports and commit to sustainability goals, implementing sustainability reporting and compliance requirements within operational practices remains challenging. Translating sustainability objectives and reporting requirements into daily operational processes often requires coordination across multiple departments, systems, and organizational levels (Carter & Rogers, 2008). This complexity can create difficulties in collecting reliable data, ensuring compliance with reporting standards, and integrating sustainability considerations into operational decision-making.

Existing research has examined sustainability practices in supply chains and the development of sustainability reporting frameworks. However, relatively less attention has been given to how

sustainability reporting and compliance requirements are implemented within operational practices in logistics organizations. Understanding how these requirements are translated into operational activities is therefore important for both academic research and managerial practice. Addressing this issue can provide insights into the challenges organizations face when implementing sustainability reporting and may help identify opportunities for improving the integration of sustainability practices within operations.

1.2 Problem Statement

Despite the increasing importance of sustainability reporting and compliance requirements, organizations still face challenges in translating these requirements into their daily operational activities. While sustainability reporting frameworks and regulatory guidelines provide structured expectations, they are often developed at a strategic level, making their implementation within operational processes more complex (Hahn & Kühnen, 2013).

In logistics companies, this challenge becomes particularly evident due to the complexity of operations and the involvement of multiple departments such as transportation, warehousing, and distribution. Sustainability reporting relies heavily on data generated at the operational level, including information related to emissions, resource usage, and process efficiency. However, the connection between reporting requirements and operational practices is not always clearly defined, which can lead to inconsistencies between reported data and actual practices.

Furthermore, implementing sustainability requirements across different operational units requires coordination between departments that may have different priorities, systems, and workflows. This can create difficulties in data collection, communication, and standardization across the organization. Previous research highlights that integrating sustainability into supply chain operations involves both organizational and operational challenges, particularly when aligning strategic sustainability goals with day-to-day activities (Carter & Rogers, 2008; Seuring & Müller, 2008).

Although existing studies have examined sustainability reporting and supply chain sustainability, less attention has been given to how sustainability reporting and compliance requirements are implemented within operational practices in logistics organizations. This creates a gap in understanding how these requirements are translated into operational activities, where the main challenges occur, and how organizations can improve this process.

Therefore, there is a need to investigate how sustainability reporting and compliance requirements are implemented within operations, identify the challenges associated with this implementation, and explore potential ways to improve the integration of these requirements into operational practices.

1.3 Purpose and research questions

The purpose of this study is to analyze how sustainability reporting and compliance requirements are implemented within the operations of a global logistics company and to identify potential areas for improvement in this implementation.

To achieve this purpose, the study is guided by the following research questions:

1. How are sustainability reporting and compliance requirements implemented within the operations of a global logistics company?
2. What challenges arise when implementing sustainability reporting and compliance requirements within operations?
3. How can the implementation of sustainability reporting and compliance requirements within operations be improved?

1.4 Scope and delimitations

This study focuses on the implementation of sustainability reporting and compliance requirements within the operations of a global logistics company. The research was conducted as a qualitative single case study of DSV, using semi-structured interviews and the analysis of publicly available company documents. The case study specifically examines how sustainability reporting requirements are translated into operational practices, with particular emphasis on organizational processes, governance structures, and coordination between different organizational functions.

The research is limited to understanding the implementation of sustainability reporting and compliance requirements rather than evaluating the overall sustainability performance of the company or the effectiveness of its sustainability initiatives. Instead, the research seeks to explore how reporting requirements are interpreted, translated, and integrated into operational practices within the organizational context.

Several delimitations were applied. First, the empirical data is primarily based on four semi-structured interviews conducted with one key informant working within the company's sustainability compliance function. Although this provided detailed insight into the implementation process, perspectives from other organizational functions, such as operations, procurement, or warehouse management, were not included. Second, the document analysis was limited to publicly available company documents, including sustainability reports, annual reports, and ESG-related disclosures, meaning that confidential internal documents were not examined. Finally, due to the scope and timeframe of a bachelor's thesis, the investigation focuses on internal organizational implementation and does not include the perspectives of external stakeholders, such as customers, suppliers, or regulatory authorities.

Despite these delimitations, the selected scope was considered appropriate for addressing the purpose of the investigation and generating an in-depth understanding of how sustainability reporting and compliance requirements are implemented within the operations of a global logistics company.

1.5 Outline of the thesis

This thesis is structured into seven chapters.

Chapter 1 introduces the research topic by presenting the background, problem statement, purpose, research questions, scope, and delimitations of the study.

Chapter 2 presents the theoretical framework, reviewing the literature on sustainability reporting, regulatory frameworks, sustainability in logistics and supply chains, the integration of sustainability reporting into operational practices, and the theoretical perspectives that underpin the study.

Chapter 3 describes the research methodology, including the research design, case company, data collection methods, data analysis procedure, research quality, and ethical considerations.

Chapter 4 presents the empirical findings derived from the interviews and document analysis. The findings are organized into themes that reflect how sustainability reporting and compliance requirements are implemented within the case company.

Chapter 5 provides the analysis of the empirical findings by interpreting them in relation to the theoretical framework and addressing each of the case study's three research questions.

Chapter 6 discusses the broader implications of the findings, including their theoretical and practical significance, reflects on the methodological approach, and presents the case study's limitations and suggestions for future research.

Finally, Chapter 7 concludes the thesis by summarizing the main findings, answering the research questions, revisiting the purpose of the study, and highlighting the overall contribution of the research

2 Theoretical background

This chapter presents the theoretical framework underpinning the study and provides the conceptual foundation for analyzing the empirical findings. It reviews the key theories and previous research related to sustainability reporting, compliance requirements, and their implementation within organizational operations. The selected theoretical perspectives support the interpretation of the empirical findings presented in later chapters and contribute to addressing the study's purpose and research questions.

2.1 Sustainability Reporting and Regulatory Frameworks

Sustainability reporting has become a central mechanism through which organizations disclose their environmental, social, and governance (ESG) performance to stakeholders (Hahn & Kühnen, 2013). It is commonly defined as the process of measuring, communicating, and being accountable for sustainability-related performance to both internal and external stakeholders (Burritt & Schaltegger, 2010). Over the past decades, increasing pressure from regulators, investors, customers, and society has driven organizations to enhance transparency regarding their environmental and social impacts (Adams & Frost, 2008; Hahn & Kühnen, 2013). As a result, sustainability reporting has evolved from a largely voluntary communication tool into a more structured and regulated practice that supports corporate accountability and governance (Traxler et al., 2020; European Commission, 2022).

The growing importance of sustainability reporting is closely linked to broader developments in corporate governance and sustainable business practices. Organizations are increasingly expected to integrate sustainability considerations into their strategies and operations rather than treating them as separate activities (Adams, 2017). While early studies emphasize the role of sustainability reporting as a communication tool for external stakeholders (Hahn & Kühnen, 2013), more recent research highlights its function as an internal management mechanism that supports decision-making and performance evaluation (Adams & Frost, 2008; Traxler et al., 2020).

However, despite this potential, Previous research indicate that the integration of sustainability reporting into operational processes remains limited in practice, particularly in complex organizational settings (Lambrechts et al., 2019). This suggests that the effectiveness of sustainability reporting depends not only on reporting frameworks but also on how these requirements are implemented within organizational structures.

2.1.1 Sustainability Reporting and ESG Disclosure

Sustainability reporting is closely associated with ESG disclosure frameworks, which provide structured guidelines for measuring and reporting sustainability performance (Hahn & Kühnen, 2013). These frameworks focus on environmental, social, and governance dimensions, enabling organizations to assess and communicate their sustainability performance in a standardized manner (Burritt & Schaltegger, 2010). As sustainability reporting has become more widespread, these frameworks have contributed to improving the comparability and

transparency of sustainability information across organizations (Traxler et al., 2020). At the same time, regulatory developments have further reinforced the importance of ESG disclosure by establishing more formal requirements for sustainability reporting (European Commission, 2022).

Several studies suggest that sustainability reporting can enhance organizational performance by facilitating the integration of sustainability considerations into management systems (Adams & Frost, 2008; Adams, 2017). By monitoring sustainability indicators, organizations can identify inefficiencies, track progress, and support decision-making processes related to sustainability objectives (Burritt & Schaltegger, 2010). Nevertheless, the extent to which sustainability reporting leads to actual improvements in operational practices remains debated. While some scholars argue that reporting contributes to more effective sustainability management (Adams & Frost, 2008), others suggest that reporting practices may remain symbolic and primarily serve legitimacy purposes without leading to substantive changes (Hahn & Kühnen, 2013). This tension highlights the importance of examining how sustainability reporting is translated into operational practices, particularly in industries characterized by high complexity.

2.1.2 Regulatory Frameworks and Compliance Requirements

In recent years, sustainability reporting has increasingly been shaped by regulatory frameworks aimed at standardizing disclosures and enhancing accountability (European Commission, 2022). Governments and regulatory bodies have introduced various directives and standards that require organizations to provide detailed and verifiable information about their sustainability performance (Traxler et al., 2020). This action mirrors a larger transition from voluntary sustainability reporting to more required compliance-based systems (European Commission, 2022; EFRAG, 2023). As a result, sustainability reporting is no longer solely driven by stakeholder expectations but is increasingly influenced by formal regulatory requirements.

One of the most significant regulatory developments in the European context is the Corporate Sustainability Reporting Directive (CSRD), which expands the scope and rigor of sustainability reporting for companies operating within the European Union (European Commission, 2022). The CSRD requires organizations to disclose detailed information on environmental, social, and governance issues, including sustainability risks, impacts, and performance indicators. In addition, the introduction of the European Sustainability Reporting Standards (ESRS) aims to ensure consistency and comparability of sustainability disclosures across organizations (EFRAG, 2023). These developments illustrate the increasing formalization of sustainability reporting and the growing importance of compliance in organizational practices.

However, complying with regulatory sustainability reporting requirements presents significant challenges for organizations. Research indicates that organizations often face difficulties in aligning regulatory requirements with operational practices, particularly in complex and globalized industries (Traxler et al., 2020). While regulatory frameworks provide structured guidelines for reporting, their implementation often requires substantial organizational adjustments, including the development of new data collection systems and coordination across multiple departments (Adams, 2017). Moreover, the increasing complexity of reporting

requirements may create additional challenges in ensuring data accuracy and consistency (Burritt & Schaltegger, 2010). These challenges highlight the need to better understand how sustainability reporting and compliance requirements are implemented within operational contexts, which is central to the purpose of this study.

2.2 Sustainability in Logistics and Supply Chains

Sustainability has become a critical concern within logistics and supply chain management due to the significant environmental and social impacts associated with transportation, warehousing, and distribution activities (McKinnon et al., 2015). Supply chains involve complex networks of organizations, processes, and resource flows, all of which contribute to environmental challenges such as greenhouse gas emissions, energy consumption, and resource depletion (Seuring & Müller, 2008). As a result, logistics and supply chain operations are increasingly recognized as key areas for achieving sustainability objectives within organizations (McKinnon et al., 2015; Traxler et al., 2020). This growing importance is driven not only by regulatory pressures but also by increasing stakeholder expectations, which require organizations to adopt more sustainable practices across their operations (Jazairy & von Haartman, 2020).

While sustainability is widely recognized as a priority within supply chains, implementing sustainability practices in logistics remains particularly challenging due to the complexity and global nature of logistics operations. Logistics companies operate across multiple regions and involve numerous stakeholders, which complicates coordination and the implementation of sustainability initiatives (Evangelista et al., 2018). In addition, the fragmented structure of supply chains often limits the ability of individual organizations to fully control sustainability outcomes, as performance depends on multiple actors within the network (Seuring & Müller, 2008; Carter & Rogers, 2008). Consequently, achieving sustainability in logistics requires not only technological improvements but also organizational coordination and collaboration across supply chain partners (Jazairy & von Haartman, 2020). This complexity highlights the importance of understanding how sustainability requirements are implemented within operational contexts, particularly in industries characterized by high levels of interdependence.

2.2.1 Environmental Impact of Logistics Operations

Logistics activities contribute significantly to environmental impacts, particularly through transportation-related emissions and energy consumption (McKinnon et al., 2015). Freight transportation is one of the major sources of greenhouse gas emissions, especially in road, air, and maritime transport sectors, which are essential components of global supply chains (McKinnon et al., 2015). In addition to emissions, logistics operations involve resource-intensive processes such as packaging, warehousing, and inventory management, which further contribute to environmental damage (Evangelista et al., 2018). These environmental impacts have attracted increasing attention from regulators and stakeholders, who demand greater transparency and accountability from logistics companies regarding their sustainability performance (Lambrechts et al., 2019).

However, measuring and managing the environmental impact of logistics operations remains a complex task. While some studies emphasize the importance of advanced monitoring systems and data-driven approaches for tracking emissions and resource use (Traxler et al., 2020; Epstein & Rejc Buhovac, 2014), others highlight persistent challenges related to data availability, data quality, and consistency across different operational activities (Lambrechts et al., 2019). The global and interconnected nature of supply chains further complicates these efforts, as organizations must coordinate data collection across multiple partners and geographical regions (Seuring & Müller, 2008). As a result, logistics companies often face difficulties in obtaining reliable and comparable sustainability data, which is essential for both internal management and external reporting purposes.

2.2.2 Sustainable Logistics Practices

To address these challenges, organizations have increasingly adopted sustainable logistics practices aimed at reducing environmental impacts while maintaining operational efficiency (McKinnon et al., 2015). These practices include optimizing transportation routes, improving fuel efficiency, adopting alternative energy sources, and enhancing warehouse operations through better resource management (Evangelista et al., 2018). In addition, digital technologies and data-driven solutions are increasingly used to monitor sustainability performance and support decision-making in logistics operations (Jazairy & von Haartman, 2020). Such practices demonstrate that sustainability can be integrated into logistics operations through both technological and managerial approaches.

Despite these developments, the implementation of sustainable logistics practices remains uneven across organizations. While some companies successfully integrate sustainability into their operations, others struggle due to barriers such as high costs, lack of expertise, and limited access to reliable data (Evangelista et al., 2018). Furthermore, sustainability initiatives are often driven by external pressures, including regulatory requirements and stakeholder expectations, rather than purely internal motivations (Jazairy & von Haartman, 2020). This suggests that the adoption of sustainable practices is not always accompanied by deep organizational integration, which may limit their effectiveness in improving sustainability performance.

Moreover, sustainability reporting plays an important role in shaping sustainable logistics practices by requiring organizations to measure and disclose their environmental performance (Lambrechts et al., 2019). Reporting frameworks encourage companies to track key sustainability indicators, which can influence operational decision-making and drive improvements in logistics processes (Adams & Frost, 2008; Burritt & Schaltegger, 2010). However, the relationship between sustainability reporting and actual operational changes remains complex and sometimes inconsistent. While reporting can promote transparency and accountability, it does not always result in substantive improvements in operational practices (Lambrechts et al., 2019). This gap between reporting and implementation is particularly relevant for this study, as it highlights the need to examine how sustainability reporting and compliance requirements are translated into operational practices within logistics organizations.

2.3 Integration of Sustainability Reporting into Operational Practices

The integration of sustainability reporting into operational practices represents a critical challenge for organizations seeking to align external reporting requirements with internal processes. While sustainability reporting frameworks provide structured guidelines for disclosing environmental and social performance, their effective implementation requires the translation of these requirements into daily operational activities (Adams & Frost, 2008; Traxler et al., 2020). This process involves embedding sustainability considerations into organizational systems, decision-making processes, and performance management practices, which can be particularly complex in organizations with diverse and geographically distributed operations (Gond et al., 2012).

Previous research highlights that sustainability reporting can function as a management tool by supporting the integration of sustainability objectives into operational processes (Adams, 2017). In this context, reporting is not limited to external disclosure but also serves as a mechanism for internal control, enabling organizations to monitor performance and guide decision-making (Burritt & Schaltegger, 2010; Gond et al., 2012). However, while some studies emphasize the potential of sustainability reporting to drive organizational change, others suggest that its integration into operations is often incomplete or inconsistent, particularly in complex organizational environments (Traxler et al., 2020; Lambrechts et al., 2019). This indicates that the relationship between sustainability reporting and operational practices is not straightforward and depends on how reporting requirements are implemented within organizational systems.

2.3.1 Sustainability KPIs and Management Systems

A key mechanism through which sustainability reporting is integrated into operations is the use of sustainability performance indicators, often referred to as sustainability KPIs. These indicators enable organizations to measure and monitor environmental and social performance across different operational activities (Adams & Frost, 2008). By translating reporting requirements into measurable indicators, organizations can incorporate sustainability considerations into performance management systems and operational decision-making processes (Kaplan & Norton, 1992; Gond et al., 2012). This approach allows organizations to align sustainability objectives with operational targets and evaluate performance in a structured manner.

The integration of sustainability KPIs into management systems is often associated with broader performance management frameworks, such as the Balanced Scorecard, which links strategic objectives to operational performance indicators (Kaplan & Norton, 1992). Several studies suggest that incorporating sustainability indicators into such frameworks can enhance organizational performance by improving transparency and accountability (Epstein, 2008; Adams, 2017). However, the effectiveness of these systems depends on the quality and availability of data, as well as the extent to which sustainability indicators are embedded within organizational processes (Burritt & Schaltegger, 2010).

Despite the potential benefits of sustainability KPIs, research indicates that organizations often face challenges in implementing and using these indicators effectively. While some organizations successfully integrate sustainability metrics into their management systems, others struggle with issues related to data collection, measurement, and consistency (Traxler et al., 2020). In addition, the integration of sustainability KPIs may be limited by organizational resistance, lack of expertise, or insufficient alignment between sustainability objectives and operational priorities (Gond et al., 2012). These challenges suggest that the integration of sustainability reporting into operational practices requires not only technical solutions but also organizational commitment and coordination.

2.3.2 Operational Implementation Challenges

The implementation of sustainability reporting and compliance requirements within operational practices is associated with several challenges that can hinder effective integration. One of the main challenges relates to the complexity of organizational structures and processes, particularly in large and global organizations (Traxler et al., 2020). In such contexts, sustainability reporting often requires coordination across multiple departments, including operations, finance, and sustainability teams, which can complicate the implementation process (Adams, 2017). This complexity may lead to inconsistencies in data collection and reporting practices, reducing the reliability of sustainability information.

Another significant challenge concerns the availability and quality of sustainability data. Accurate and consistent data are essential for both reporting and operational decision-making; however, organizations often face difficulties in collecting and standardizing data across different operational units (Burritt & Schaltegger, 2010). While digital technologies and data management systems can support data collection and analysis, their implementation requires substantial investment and organizational capabilities (Gond et al., 2012). As a result, many organizations struggle to establish reliable systems for monitoring sustainability performance at the operational level.

Furthermore, the integration of sustainability reporting into operations may be influenced by organizational priorities and resource constraints. While sustainability is increasingly recognized as an important strategic objective, it may compete with other operational priorities, such as cost efficiency and service performance (Lambrechts et al., 2019). This can lead to trade-offs between sustainability goals and operational efficiency, particularly in industries such as logistics where cost and time pressures are significant. Consequently, sustainability initiatives may be implemented selectively or inconsistently across different parts of the organization.

In addition, Previous research highlight that sustainability reporting requirements do not automatically lead to changes in operational practices. While reporting frameworks provide guidelines for measuring and disclosing sustainability performance, their impact on operations depends on how organizations interpret and implement these requirements (Traxler et al., 2020). In some cases, organizations may focus on compliance and reporting without fully integrating sustainability into their operational processes, resulting in a gap between reported performance and actual practices (Lambrechts et al., 2019). This gap is particularly relevant for

this study, as it reflects the challenges associated with translating sustainability reporting and compliance requirements into operational practices.

Overall, the integration of sustainability reporting into operational practices is a complex and multifaceted process that involves both technical and organizational dimensions. While reporting frameworks and management systems provide tools for integrating sustainability into operations, their effectiveness depends on factors such as data availability, organizational structure, and internal capabilities (Adams & Frost, 2008; Gond et al., 2012). Understanding these factors is essential for analyzing how sustainability reporting and compliance requirements are implemented within logistics organizations and for identifying potential opportunities for improvement.

2.4 Organizational Implementation of Sustainability Requirements

The implementation of sustainability reporting and compliance requirements within organizations is not solely a technical process but also a social and organizational one. While reporting frameworks and regulatory standards define what organizations are expected to disclose, they do not prescribe how these requirements should be implemented in practice (European Commission, 2022; Traxler et al., 2020). As a result, organizations must interpret and translate external sustainability requirements into internal practices, which can vary significantly depending on organizational structures, resources, and strategic priorities (Czarniawska & Joerges, 1996; Wedlin & Sahlin, 2017). This highlights the importance of theoretical perspectives that explain how organizations respond to external pressures and implement new practices.

2.4.1 Institutional Pressures and Organizational Responses

Institutional theory provides a useful framework for understanding why organizations adopt sustainability reporting and compliance practices. According to institutional theory, organizations are influenced by external pressures that shape their structures and behaviors, often leading to the adoption of similar practices across organizations (DiMaggio & Powell, 1983; Scott, 2014). These pressures are typically categorized into regulatory, social, and imitation pressures, each of which can influence organizational decisions in different ways (DiMaggio & Powell, 1983).

Coercive pressures arise from formal regulations and legal requirements, such as sustainability reporting directives and compliance standards (European Commission, 2022). In the context of sustainability reporting, regulatory frameworks like the CSRD create obligations for organizations to disclose sustainability-related information, thereby influencing how organizations design their reporting and operational processes (Traxler et al., 2020). Normative pressures, on the other hand, stem from professional norms and industry standards, which encourage organizations to adopt sustainability practices to align with accepted norms and expectations (Scott, 2014). Mimetic pressures occur when organizations imitate the practices of other organizations, particularly those perceived as successful or legitimate, to reduce uncertainty and enhance legitimacy (DiMaggio & Powell, 1983).

While institutional theory explains why organizations adopt sustainability practices, it also highlights that such adoption does not necessarily lead to uniform implementation. Organizations may respond to institutional pressures in different ways, depending on their internal capabilities and strategic priorities (Oliver, 1991). For example, some organizations may fully integrate sustainability requirements into their operations, while others may adopt these practices in a more symbolic manner to maintain legitimacy without significant operational changes (Hahn & Kühnen, 2013). This distinction is particularly relevant for understanding the gap between sustainability reporting and actual operational practices, as organizations may comply with reporting requirements without fully embedding sustainability into their daily activities.

2.4.2 Translation of Sustainability Requirements into Practice

While institutional theory explains the external pressures that drive the adoption of sustainability practices, translation theory provides insights into how these practices are implemented within organizations. Translation theory suggests that ideas, practices, and requirements are not simply adopted as they are but are interpreted, adapted, and modified as they are implemented in different organizational contexts (Czarniawska & Joerges, 1996; Røvik, 2007). This perspective emphasizes that implementation is an active process in which organizations shape external requirements to fit their internal structures and processes.

In the context of sustainability reporting, translation theory helps explain why similar reporting requirements can lead to different operational outcomes across organizations. While regulatory frameworks provide standardized guidelines, organizations interpret these guidelines in different ways, leading to variations in how sustainability practices are implemented (Wedlin & Sahlin, 2017). For example, some organizations may integrate sustainability indicators into core operational processes, while others may treat sustainability reporting as a separate activity with limited impact on operations (Traxler et al., 2020).

Furthermore, translation processes are influenced by organizational factors such as culture, resources, and existing practices. Organizations with strong sustainability capabilities may be better able to integrate reporting requirements into their operations, while others may face challenges in adapting these requirements to their existing systems (Gond et al., 2012). This suggests that the implementation of sustainability reporting is not a linear process but rather a dynamic and context-dependent one, shaped by both external pressures and internal organizational factors.

In addition, translation theory highlights that implementation often involves compromises and adjustments, which can lead to differences between intended and actual practices (Røvik, 2007). This is particularly relevant in complex industries such as logistics, where operational constraints and performance requirements may limit the extent to which sustainability practices can be fully implemented. As a result, organizations may adopt hybrid approaches that balance sustainability objectives with operational efficiency, leading to variations in implementation outcomes (Jazairy & von Haartman, 2020).

2.4.3 Implications for Sustainability Implementation in Operations

The combination of institutional and translation perspectives provides a comprehensive understanding of how sustainability reporting and compliance requirements are implemented within organizations. Institutional theory explains the external pressures that drive the adoption of sustainability practices, while translation theory explains how these practices are adapted and implemented within organizational contexts (DiMaggio & Powell, 1983; Czarniawska & Joerges, 1996). Together, these perspectives highlight that implementation is influenced by both external and internal factors, which can lead to variations in how sustainability requirements are translated into operational practices.

This combined perspective is particularly relevant for this study, as it addresses the complexity of implementing sustainability reporting within logistics operations. Logistics organizations operate in dynamic and resource-intensive environments, where operational efficiency and cost considerations play a significant role in decision-making (McKinnon et al., 2015). As a result, the implementation of sustainability requirements may involve trade-offs between sustainability objectives and operational performance (Lambrechts et al., 2019). Understanding these trade-offs is essential for identifying the challenges and opportunities associated with integrating sustainability reporting into operational practices. Such integration also requires organizations to consider how external sustainability expectations can be incorporated into established operational processes and responsibilities. The translation perspective is therefore useful for understanding why sustainability requirements may be implemented differently depending on the organizational and operational context. Considering these differences provides a more complete understanding of how external sustainability pressures are transformed into workable practices within logistics operations.

Moreover, the theoretical perspectives discussed in this chapter provide a foundation for analyzing how sustainability reporting and compliance requirements are implemented in practice. By examining both the external pressures and internal processes that shape implementation, this study aims to contribute to a deeper understanding of how sustainability requirements are translated into operational activities within logistics organizations. This theoretical foundation also supports the examination of how external requirements are interpreted, how responsibilities are distributed across organizational functions, and how reporting expectations become incorporated into existing processes. It further provides a basis for understanding the challenges that may emerge when formal sustainability requirements interact with practical operational conditions. Examining these elements together allows implementation to be understood as a process shaped by both external expectations and internal organizational responses. This, in turn, can help identify potential areas for improvement and support the development of more effective sustainability practices.

3 Methods

This chapter presents the methodological approach adopted in this study. It explains the research design, research approach and data collection methods used to address the research questions. Furthermore, the chapter describes the sampling strategy, data analysis method and considerations related to trustworthiness and ethical aspects. The aim is to provide a clear understanding of how the study was conducted and to ensure the transparency and credibility of the research process.

3.1 Connection between research questions and methodology

The methodological choices of this study are closely aligned with its purpose and research questions. The case study aims to analyze how sustainability reporting and compliance requirements are translated into operations within a global logistics company, as well as to identify the challenges and potential improvements associated with this process. Given the exploratory nature of the research questions, a qualitative approach is considered appropriate. The case study does not aim to measure relationships between variables, but rather to understand processes, interpretations and organizational practices in depth. This is particularly relevant in the context of sustainability reporting, where the translation of regulatory requirements into practice involves multiple actors, interpretations and contextual factors.

The use of a single case study design further supports this objective, as it enables a detailed examination of how sustainability reporting and compliance requirements are handled within a specific organizational setting. By focusing on one global logistics company, the case study can capture the complexity of internal processes, cross-functional coordination and interactions with external partners, which are central to the research questions. In addition, semi-structured interviews are selected as the primary data collection method, as they allow for in-depth insights into participants' experiences and perspectives regarding the translation of sustainability requirements into practice. This method is particularly suitable for addressing the research questions related to challenges and operational implications, as it provides flexibility to explore emerging themes and clarify complex processes.

Finally, the inclusion of document analysis complements the interview data by providing contextual information on how sustainability reporting and compliance requirements are formally structured and communicated within the organization. The reviewed documents provide an additional source for understanding the formal reporting framework surrounding the processes and practices described during the interviews. They also allow the interview findings to be considered alongside publicly available information concerning the organization’s sustainability reporting practices, reporting structures, and regulatory responsibilities. This combination strengthens the methodological approach by providing both detailed insights from the interviews and formal organizational context from the document analysis. Together, these methodological choices enable a comprehensive understanding of the research problem and ensure alignment between the research questions, the collected empirical material, and the overall research design.

3.2 Research Process

The research process of this study followed a structured yet iterative approach, combining both theoretical and empirical work throughout the different stages of the thesis. The process began with an initial exploration of the research topic, focusing on sustainability reporting, compliance requirements, and their implications within logistics and supply chain operations. During this phase, a preliminary review of academic literature was conducted in order to identify relevant concepts, theoretical perspectives, and existing research gaps related to sustainability reporting and operational implementation.

The literature review played an important role in shaping the direction of the study. It contributed to the formulation of the research purpose and research questions and provided the foundation for the theoretical framework. Particular attention was given to literature concerning sustainability reporting, sustainability in logistics and supply chains, ESG compliance, and the implementation of sustainability-related requirements within organizational contexts. This theoretical foundation also supported the identification of key themes that later guided the empirical investigation.

Following the theoretical phase, the research process moved into the empirical stage, where data collection was initiated through semi-structured interviews and document analysis. Rather than following a strictly linear process, the study developed iteratively, meaning that empirical insights continuously influenced the direction of subsequent data collection and analytical focus. This iterative approach is common in qualitative research, particularly in exploratory case studies where understanding develops progressively throughout the research process (Bryman & Bell, 2007).

The first interviews focused on establishing a broad understanding of the organization's sustainability reporting structure, including organizational responsibilities, reporting processes, and general operational challenges. As recurring themes emerged from the interviews, the focus of the case study became progressively more specific. Later stages of the research therefore concentrated more deeply on issues such as data quality, Scope 3 emissions, external partner dependency, organizational coordination, and the practical challenges involved in translating sustainability requirements into operational practices.

At the same time, document analysis was conducted in parallel with the interviews. Publicly available company documents, including sustainability reports, ESG disclosures, and annual reports, were reviewed continuously throughout the research process. These documents provided contextual understanding of the company's formal sustainability structures and reporting methodologies, while also helping to validate and contextualize interview findings.

An important characteristic of the research process was the continuous interaction between theory and empirical data. Theoretical concepts informed the design of interview questions and supported the interpretation of empirical findings, while insights obtained from interviews contributed to refining the analytical focus of the case study. In this way, the research process evolved dynamically as understanding of the research phenomenon developed over time.

The iterative nature of the research also contributed to increased depth in the empirical investigation. Earlier interviews generated insights that informed later interviews, allowing for clarification of ambiguities, validation of emerging interpretations, and deeper exploration of specific themes. This process enabled the research to move beyond descriptive observations and develop a more nuanced understanding of how sustainability reporting and compliance requirements are interpreted and operationalized within the organizational context.

Finally, the collected empirical material was systematically organized and prepared for analysis using a thematic qualitative approach. The analysis focused on identifying recurring patterns, themes, and relationships across interviews and documents in order to answer the research questions and address the overall purpose of the study.

3.3 Research Design

This study adopts a qualitative single case study design to explore how sustainability reporting and compliance requirements are translated into operational practice within a global logistics company. A qualitative approach was selected because the study seeks to understand organizational processes, interpretations, and practices rather than measure relationships between variables (Bryman & Bell, 2007; Creswell & Creswell, 2018). A single case study was considered appropriate because it enables an in-depth investigation of a contemporary phenomenon within its real-life organizational context (Yin, 2018; Eisenhardt, 1989). This approach is particularly suitable for examining the implementation of sustainability reporting, where organizational processes are influenced by multiple internal and external factors.

The selected case company operates globally and relies extensively on external logistics partners, creating challenges related to coordination, sustainability data collection, and reporting implementation. These characteristics make the company a relevant case for investigating how sustainability reporting requirements are interpreted and operationalized in practice. The unit of analysis is the organizational process through which sustainability reporting and compliance requirements are interpreted, adapted, and translated into operational practice. This includes internal coordination between compliance, sustainability, and data management functions, as well as interactions with external logistics partners where direct operational control is limited.

3.3.1 Case Company

The case study focuses on DSV A/S, a global transport and logistics company headquartered in Denmark and operating in more than 80 countries. The company provides logistics services through its Air & Sea, Road, and Contract Logistics divisions.

A key characteristic of DSV is its asset-light business model, where transportation is primarily performed by third-party carriers rather than company-owned assets. This creates significant dependence on external partners and increases the complexity of sustainability reporting, particularly regarding emissions data and supplier-related information.

DSV was selected because its global operations, complex organizational structure, and reliance on external logistics providers make it a suitable case for examining how sustainability reporting and compliance requirements are translated into operational practice.

3.4 Data Collection

The empirical data for this study were collected through two qualitative methods: semi-structured interviews and document analysis. Interviews served as the primary source of empirical data, while publicly available company documents provided contextual information and supported methodological triangulation. The combination of these methods enabled a comprehensive understanding of how sustainability reporting and compliance requirements are translated into operational practice within the case company (Bryman & Bell, 2007; Creswell & Creswell, 2018).

Methodological triangulation was supported through the combination of interviews and document analysis (Bryman & Bell, 2007). While the interviews constituted the primary source of empirical data, the reviewed company documents provided contextual information regarding sustainability reporting structures, governance, and reporting practices. Rather than validating the interview findings, the documents were used to support their interpretation and provide a broader organizational context for understanding how sustainability reporting requirements are translated into operational practice.

3.4.1 Interviews

The primary source of empirical data consisted of semi-structured interviews with one key informant from the sustainability and compliance function at DSV. Four interviews were conducted between March and May 2026, each lasting approximately 50–60 minutes, resulting in more than four hours of interview material. Semi-structured interviews were selected because they provide a balance between consistency and flexibility, allowing prepared questions to be complemented with follow-up questions as new topics emerged (Brinkmann & Kvale, 2018; Rowley, 2012). The interview process was iterative, meaning that insights from earlier interviews informed the focus of later interviews. Initially, the interviews explored DSV's sustainability reporting process, while later interviews focused on emerging topics such as Scope 3 emissions, data quality, regulatory interpretation, coordination challenges, and improvement opportunities.

All interviews were conducted via Microsoft Teams, recorded with the participant's consent, and transcribed to support systematic analysis. The participant was selected because of their direct involvement in sustainability reporting and compliance activities, providing relevant insights into regulatory implementation, ESG data management, and coordination across internal functions and external logistics partners. An overview of the interviews is presented in Table 3.1.

Table 3.1 Overview of the empirical interview

Interview	Focus	Role	Format	Time
19-Mar-26	Introduction to sustainability reporting processes and organizational structure	Compliance Manager	Online (Teams)	60 min
23-Apr-2026	Data collection challenges, coordination, and operational complexities	Compliance Manager	Online (Teams)	60 min
01-May-2026	Scope 3 emissions, data limitations, and improvement opportunities	Compliance Manager	Online (Teams)	60 min
06-May-2026	Validation of findings, trade-offs, future developments, and final reflections	Compliance Manager	Online (Teams)	45-60 min

3.4.2 Document Analysis

Document analysis was used as a secondary source of empirical data to complement the semi-structured interviews and provide additional context for understanding DSV's sustainability reporting practices. Publicly available company documents, including sustainability reports, annual reports, ESG disclosures, and other sustainability-related publications, were reviewed to obtain information about the company's reporting structure, sustainability priorities, governance, and reporting methodologies. The documents also supported methodological triangulation by allowing findings from the interviews to be compared with formally reported organizational practices and disclosures (Yin, 2018). Particular attention was given to information concerning Scope 3 emissions, ESG data management, sustainability reporting methodologies, and regulatory compliance, as these topics emerged repeatedly throughout the empirical investigation.

The document analysis was limited to publicly available material, as confidential internal documents were outside the scope of the study. Consequently, the documents were primarily used to establish the formal organizational context surrounding the processes described during the interviews rather than as a substitute for the interview data. Comparing the two sources made it possible to examine how sustainability reporting practices are formally communicated by DSV alongside the practical implementation processes and challenges described by the participant. This combination provided a broader empirical basis for understanding the relationship between formal reporting structures and their implementation within the organization. An overview of the publicly available organizational documents reviewed as part of the study is presented in Table 3.2.

Table 3.2 Publicly available organizational documents reviewed.

Document Type	**Content**	**Purpose in Study**
Sustainability Reports	ESG performance, emissions data, sustainability targets	Understand reporting structures and sustainability priorities
Annual Reports	Financial and sustainability integration	Provide organizational and strategic context
ESG Disclosures	Definitions, accounting policies, Scope3 methodologies	Understand how sustainability data is calculated and reported
Other Public Materials	Sustainability policies, frameworks, and website disclosures	Support and triangulate interview insights

3.4.3 Methodological Triangulation

The combination of interviews and document analysis supported methodological triangulation by providing complementary perspectives on the research topic (Bryman & Bell, 2007). While the interviews constituted the primary source of empirical data, the reviewed company documents provided contextual information regarding DSV's sustainability reporting structures, governance, and reporting practices. Rather than serving as an independent source for validating the interview findings, the documents were used to contextualize and support the interpretation of the participant's experiences. This allowed the processes described during the interviews to be considered in relation to the organization's formally communicated reporting practices. The use of both sources was particularly useful for developing a broader understanding of the organizational setting in which sustainability reporting and compliance activities take place.

Consequently, the integration of interviews and document analysis enabled the empirical findings to be considered alongside DSV's publicly available sustainability reporting and helped position the interview data within its broader organizational context. The two sources therefore served different but complementary purposes, with the interviews providing detailed insights into implementation processes and the documents providing information about the formal reporting context surrounding those processes. This contributed to a more comprehensive understanding of how sustainability reporting and compliance requirements are translated into

operational practice while enhancing the credibility of the study through the use of complementary qualitative data sources.

3.5 Data Analysis

The empirical material collected in this study was analyzed using a qualitative thematic analysis approach. The purpose of the analysis was to identify and interpret recurring patterns, organizational practices, and implementation challenges related to how sustainability reporting and compliance requirements are translated into operational practice within the case company.

A qualitative analytical approach was considered appropriate because the study seeks to understand organizational processes and context-dependent practices rather than measure relationships between variables. This enabled an in-depth examination of how sustainability reporting requirements are interpreted, coordinated, and operationalized within a complex logistics environment (Miles & Huberman, 1994).

The analysis was based on empirical material obtained through semi-structured interviews and document analysis. While the interviews constituted the primary source of empirical data, publicly available company documents provided contextual understanding and supported methodological triangulation throughout the analytical process.

3.5.1 Qualitative Thematic Analysis

The study applies a thematic analysis approach inspired by Braun and Clarke (2006). Thematic analysis was considered appropriate because it enables the systematic identification, organization, and interpretation of recurring patterns within qualitative data. The flexibility of the approach also made it suitable for exploring the interconnected organizational, operational, and regulatory dimensions of sustainability reporting.

The analysis followed a primarily inductive logic, allowing themes to emerge progressively from the empirical material rather than being fully predefined in advance (Thomas, 2006). At the same time, the analysis remained guided by the research purpose and research questions, ensuring that the identified patterns were directly related to the translation of sustainability reporting and compliance requirements into operational practice.

3.5.2 Thematic Analysis Procedure

The analytical process followed the six phases of thematic analysis proposed by Braun and Clarke (2006). The interview transcripts were first read repeatedly alongside the interview recordings to develop familiarity with the empirical material and identify preliminary observations relevant to the research purpose.

The empirical material was then manually coded by identifying meaningful statements related to sustainability reporting, regulatory interpretation, organizational coordination, ESG data management, Scope 3 emissions, external partner dependency, and implementation challenges. The analysis generated 20 initial codes, which were subsequently grouped into seven analytical categories based on conceptual similarities.

The seven categories were regulatory interpretation, organizational coordination, sustainability data management, external partner dependency, operational implementation, implementation challenges, and continuous improvement. Through an iterative review process, these categories were refined into four overarching themes presented in the findings chapter. Throughout this process, earlier interpretations were continuously reviewed and refined as additional empirical material became available from subsequent interviews.

To strengthen the credibility of the analysis, interview findings were continuously compared with publicly available company documents, including sustainability reports and ESG disclosures. This methodological triangulation enabled the comparison of formal reporting structures with operational experiences and contributed to a more comprehensive understanding of how sustainability reporting requirements are translated into practice (Bryman & Bell, 2007).

Finally, the themes were interpreted in relation to the theoretical framework and the research questions, enabling the study to move beyond descriptive observations and explain how sustainability reporting and compliance requirements are operationalized within a global logistics organization.

3.6 Research Quality

Research quality in qualitative research is commonly assessed through concepts such as credibility, dependability, transparency, and trustworthiness rather than solely through traditional quantitative measures of validity and reliability (Bryman & Bell, 2007). Throughout this study, several measures were taken to enhance the quality and credibility of the research process.

One important aspect contributing to the quality of the study is the use of a qualitative single case study design, which enabled an in-depth exploration of sustainability reporting practices within their real-life organizational context (Yin, 2018). This approach provided a detailed understanding of the organizational processes and implementation challenges associated with sustainability reporting.

Another factor contributing to research quality was the combination of interviews and document analysis. While the interviews served as the primary source of empirical data, publicly available company documents provided contextual information regarding sustainability reporting structures, governance, and organizational practices. Rather than serving as an independent source for validating the interview findings, the documents were used to support the interpretation of the participant's experiences and position the findings within their broader organizational context.

The iterative nature of the research process also enhanced credibility. Conducting four interviews over time enabled the researcher to revisit earlier discussions, clarify ambiguities, and refine emerging interpretations. This iterative approach contributed to a deeper understanding of the research topic while maintaining consistency throughout the empirical investigation.

Transparency was promoted by systematically documenting the research design, data collection procedures, and analytical process. The use of thematic analysis further enhanced transparency by explaining how the empirical material was manually coded, grouped into seven analytical categories, and subsequently refined into four overarching themes, enabling readers to understand how the findings were developed.

Despite these measures, several limitations should be acknowledged. As a single case study, the findings are not intended for statistical generalization but rather to provide analytical insights into sustainability reporting practices within a complex logistics context (Flyvbjerg, 2006). In addition, the study relied on one key informant as the primary interview participant. Although the participant possessed extensive knowledge of sustainability reporting and compliance processes, additional perspectives from other organizational functions could have provided a broader understanding of the phenomenon. This limitation was partly addressed through iterative interviews and the use of publicly available company documents to provide organizational context.

As with all qualitative research, the analysis is influenced by the researcher's interpretation. To reduce subjectivity, the analysis followed a systematic thematic analysis procedure and remained closely connected to the empirical material throughout the research process. This systematic approach helped maintain consistency between the collected data, the identified themes, and the interpretation of the findings. Overall, the selected methodological approach was considered appropriate for addressing the research purpose while providing a credible, transparent, and contextually grounded understanding of how sustainability reporting and compliance requirements are translated into operational practice.

3.7 Use of Artificial Intelligence

Artificial intelligence (AI) tools, including ChatGPT (OpenAI), Microsoft Copilot, Grammarly, and Canva AI, were used during the research process as supportive tools for language improvement, text structuring, brainstorming, presentation preparation, and organizational assistance. These tools were primarily used to improve grammar and sentence structure, enhance the clarity of academic writing, organize sections of the thesis, support the development of interview questions, and assist with the preparation of presentation materials.

AI was not used to generate empirical findings, conduct interviews, collect or analyze empirical data independently, or draw the study's conclusions. All interviews, coding, thematic analysis, interpretation of the findings, and methodological decisions were carried out and critically evaluated by the researcher. The researcher remained fully responsible for the selection of sources, interpretation of the empirical material, and the overall academic quality of the thesis.

The use of AI was therefore limited to supportive writing, language, organizational, and presentation-related tasks and served as a complementary tool rather than a substitute for independent academic work.

4 Results, Findings

This chapter presents the empirical findings based on four semi-structured interviews with the Senior Compliance Manager for Sustainability Compliance at DSV, supported by the analysis of publicly available organizational documents. The thematic analysis resulted in seven analytical categories, which were further consolidated into four overarching themes. These themes are: (1) Translating Sustainability Reporting and Compliance Requirements into Organizational Practice, (2) Organizing Sustainability Reporting Implementation, (3) Implementing Sustainability Reporting in a Global Logistics Context, and (4) Constraints on Sustainability Reporting Implementation. The four themes are directly reflected in Sections 4.1–4.4 and structure the presentation of the empirical findings.

The themes are presented in an order that reflects the implementation process described by the participant, beginning with the translation of external reporting requirements into organizational practice, followed by the organizational mechanisms through which reporting is implemented, implementation within a global logistics context, and the practical constraints affecting this process. The findings are presented descriptively, while their interpretation in relation to the theoretical framework is discussed in the following chapter.

4.1 Translating Sustainability Reporting and Compliance Requirements into Organizational Practice

The findings show that implementing sustainability reporting and compliance requirements involves more than preparing sustainability disclosures. External reporting requirements must first be interpreted, translated into internal organizational guidance, and subsequently embedded into everyday reporting practices. Rather than representing a single activity, implementation emerged as a structured and sequential process involving multiple organizational functions. This theme describes how DSV translates external sustainability reporting requirements into operational practice.

4.1.1 Interpreting External Reporting and Compliance Requirements

The findings indicate that the implementation of sustainability reporting requirements begins with the interpretation of external legislation rather than the collection of sustainability data itself. The participant explained that the Sustainability Compliance function serves as the link between regulatory developments and the organization by analysing new reporting requirements and determining what they mean in practice for DSV. This role extends beyond monitoring legislation, as regulatory texts often contain technical and legal terminology that must be interpreted before they can be implemented within the organization.

During the interview, the participant described this responsibility as translating regulatory requirements into actions that can be understood and applied internally. Rather than expecting employees throughout the organization to interpret complex sustainability legislation independently, this responsibility is centralized within the Sustainability Compliance function. As the participant explained:

"I'm responsible for translating the requirements in the regulation to specifically what DSV needs to do… translating that really technical legal text into specific actions that are implemented across the organization."

The interviews further showed that regulatory interpretation is an ongoing process. As sustainability reporting requirements evolve, the Sustainability Compliance function continuously monitors legislative developments, evaluates their relevance to DSV, and incorporates new requirements into the reporting framework.

Another important finding concerns the role of the double materiality assessment during the early stages of implementation. The participant explained that this assessment determines which sustainability topics are material and therefore require reporting under the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). Rather than treating all sustainability issues equally, the assessment evaluates both the financial effects of sustainability issues on the company and the company's impacts on society and the environment. The outcome of this process influences reporting priorities and establishes the scope of sustainability reporting activities.

The interviews also revealed that new reporting requirements may initially be identified by operational departments, legal specialists, or subject matter experts before being evaluated by the Sustainability Compliance function. This demonstrates that implementation begins through collaboration between several organizational functions rather than relying solely on one department.

The participant also emphasized that regulatory interpretation is guided by practicality. While compliance remains essential, implementation should also be realistic and manageable within the organization's operational environment. As the participant stated:

"We try to implement the requirements in a pragmatic way."

4.1.2 Translating Requirements into Internal Organizational Guidance

Once external reporting requirements have been interpreted, they are translated into internal guidance that reflects DSV's organizational structure, reporting processes, and operational responsibilities. Rather than relying on employees to interpret legislation individually, DSV develops internal documentation explaining how regulatory obligations should be applied within the organization.

One of the most prominent findings concerned the development of a sustainability compliance manual. After regulatory requirements have been analysed, they are converted into an internal document explaining what the legislation means specifically for DSV and how it should be reflected in organizational processes. During the interview, the participant explained:

"What he has done is basically to take the standards, translate them to what that means for our processes and systems and put it in a compliance manual… We've done the same for sustainability."

The compliance manual acts as a bridge between external legislation and internal implementation by providing a common understanding of reporting expectations across the organization.

The interviews also showed that the compliance manual forms the basis for more detailed accounting policies developed by the Sustainability Insights, controlling, and data teams. These policies define how sustainability information should be collected, documented, measured, and verified before being included in external reporting. As the participant explained:

"...with that manual we've given that manual to our data team, to our controlling team who then have translated the manual... into specific accounting policies."

The participant further described implementation as a sequential process:

"We have translated the regulation into a manual. The manual has then been translated into accounting policies and these accounting policies are then implemented into the reporting structure."

The findings also indicate that centralized interpretation contributes to consistency throughout the reporting process. Although implementation involves multiple departments, the interpretation of sustainability reporting requirements remains centralized within the Sustainability Compliance function, while standardized guidance and accounting policies ensure consistent reporting across business units.

Finally, the interviews showed that internal guidance is continuously reviewed and refined as reporting requirements evolve. Communication between Sustainability Compliance, Sustainability Insights, controlling teams, and subject matter experts ensures that reporting procedures remain aligned with both regulatory developments and organizational needs.

4.1.3 Embedding Reporting Requirements into Organizational Practice

The findings indicate that the implementation continues after internal guidance has been established. While the compliance manual and accounting policies provide the organizational framework, implementation ultimately depends on how reporting requirements are incorporated into daily activities across the organization. Reporting responsibilities are therefore distributed among different business functions rather than remaining solely within the Sustainability Compliance function.

The participant explained that accounting policies become part of DSV's reporting structure and guide how sustainability information is collected, analysed, and controlled. The sustainability report itself reflects this process, with accounting policies describing how reported information has been produced and ensuring consistency across reporting areas.

The interviews also revealed that DSV uses Enablon as its central sustainability reporting platform. Reporting requests are distributed through the system to employees responsible for individual indicators before being reviewed by the controlling function and incorporated into sustainability reporting. Rather than relying on separate process maps, the reporting requirements are largely embedded within the reporting platform and supported by the accounting policies.

Implementation also depends on collaboration between Sustainability Compliance teams, Sustainability Insights, controlling teams, operational experts, and data owners. While Sustainability Compliance develops the reporting framework, operational functions contribute sustainability data, maintain accounting policies, validate reported information, and ensure reporting quality.

The findings further indicate that data validation forms an integral part of implementation. Reported information is continuously reviewed, and unusual values or inconsistencies are investigated with the relevant data providers before being included in external reporting.

Although standardized reporting procedures have been established, certain sustainability data remain difficult to verify. Waste-related data were highlighted as one example where reporting challenges persist despite existing procedures. These findings illustrate that implementation remains an ongoing process requiring continuous communication, follow-up activities, and improvements in reporting quality.

Overall, Theme 1 demonstrates that sustainability reporting and compliance requirements are translated into organizational practice through a structured process consisting of regulatory interpretation, internal organizational guidance, and operational implementation. Figure 4.1 summarizes this implementation process.

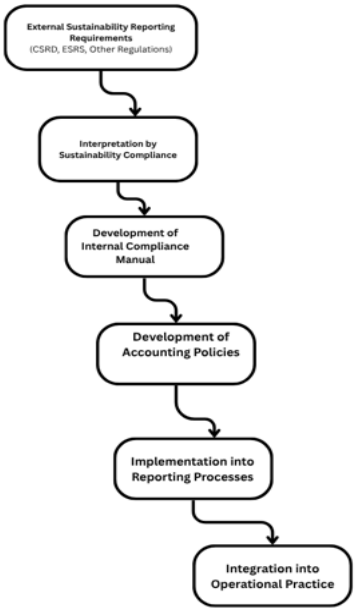

Figure 4.1 Translating sustainability reporting and compliance requirements into operational practice
Source: Author's own illustration based on empirical findings.

4.2 Organizing Sustainability Reporting Implementation

The findings can indicate that sustainability reporting implementation is supported by an organizational structure that distributes responsibilities across several specialized functions rather than concentrating them within a single department. While the Sustainability Compliance function provides strategic direction and ensures compliance with reporting requirements, implementation depends on collaboration between organizational units with distinct areas of expertise. This coordinated structure enables DSV to manage increasingly complex sustainability reporting requirements while ensuring that responsibilities remain aligned with specialized knowledge.

4.2.1 Organizational Structure and Distribution of Responsibilities

One of the clearest findings was that sustainability reporting implementation is supported through a specialized organizational structure in which different functions are responsible for different aspects of sustainability. Rather than establishing one centralized sustainability department, DSV distributes responsibilities according to professional expertise and operational needs. The Sustainability Compliance function interprets regulatory requirements, establishes reporting standards, and provides the overall framework for implementation across the organization. The interviews further showed that Operational Sustainability managers are responsible for implementing environmental sustainability initiatives within DSV's Road, Air & Sea, and Solutions divisions. Their primary role is to support progress toward the company's net-zero target while adapting sustainability initiatives to the operational conditions of each business area.

Another organizational function identified during the interviews is the Business Ethics team, which is responsible for governance-related sustainability issues, including responsible sourcing, supplier governance, human rights, anti-corruption, and business conduct. The team develops policies, monitors implementation, and supports sustainability reporting within its area of responsibility, demonstrating that sustainability reporting extends beyond environmental issues. The interviews also highlighted the role of the Sustainability Insights function, which is responsible for ESG data management rather than regulatory compliance. The participant explained that the team owns the ESG accounting policies, validates sustainability data, maintains reporting quality, and provides sustainability information to both senior management and the Sustainability Compliance function. This separation of responsibilities allows reporting quality to be managed independently while ensuring that decisions are based on reliable ESG data.

Finally, the findings indicate that sustainability reporting has become increasingly specialized. Rather than relying on one department, DSV has established dedicated functions with expertise in climate, governance, compliance, business ethics, and ESG data management to address the growing complexity of sustainability reporting.

4.2.2 Cross-Functional Coordination

Beyond the distribution of responsibilities, the interviews revealed that successful sustainability reporting depends on continuous coordination between specialized organizational functions. Rather than working independently, the Sustainability Compliance function, Sustainability Insights, Business Ethics, controlling teams, operational managers, and subject matter experts collaborate throughout the reporting process.

One of the strongest findings concerned the interaction between Sustainability Compliance and Sustainability Insights. While Sustainability Compliance interprets regulatory requirements and establishes reporting expectations, Sustainability Insights develops accounting policies, manages ESG data, validates reported information, and supports reporting quality. Their complementary responsibilities enable regulatory expertise and technical reporting knowledge to be integrated throughout implementation.

This coordination was also emphasized directly by the participant, who explained:

"We need the controlling team to ensure that the data that we base our decisions on is correct. So, in that sense we collaborate and we have ongoing meetings."

This demonstrates that coordination between sustainability-related functions is continuous and supports the use of reliable data during implementation. The interaction between operational sustainability and the controlling team allows sustainability activities to be supported by data that has been reviewed and validated. It also shows how different functions contribute their own expertise while remaining connected throughout the implementation process. In this way, coordination supports both operational implementation and the quality of the sustainability information used within the organization.

The interviews also showed that implementation extends beyond sustainability-related functions. Depending on the reporting topic, operational managers, legal specialists, procurement, finance, and other business functions contribute information within their areas of expertise. This approach keeps reporting closely connected to operational knowledge while maintaining consistency across the organization. Another important finding was that coordination is supported through continuous communication rather than being limited to the annual reporting process. As reporting requirements evolve or implementation challenges arise, the relevant functions collaborate to clarify responsibilities, resolve uncertainties, and refine reporting procedures.

Although operational responsibilities are distributed across several functions, strategic decisions regarding regulatory interpretation remain centralized within the Sustainability Compliance function. Standardized guidance is then communicated throughout the organization, enabling different departments to operate within a common reporting framework while maintaining consistency.

4.2.3 Global and Local Implementation

The interviews also revealed that sustainability reporting implementation extends beyond the corporate level and is coordinated across DSV's global organization. While the overall reporting

framework is developed centrally, implementation relies on business divisions and local operations working under different regulatory and operational conditions.

Operational Sustainability managers are embedded within DSV's business divisions and are responsible for translating corporate sustainability objectives into initiatives suited to their respective operational environments. Corporate sustainability targets are established centrally, while local business units determine how these objectives can be implemented most effectively within their own operational context.

The participant also described how operational sustainability responsibilities are distributed across DSV's global organization:

"We have our group operational sustainability and these guys, of course, most of them are spread around the world. [...] So all of these divisions have their own operational sustainability managers."

This shows that sustainability implementation is distributed across different parts of DSV's global organization rather than being managed only at the corporate level. Having operational sustainability managers within the divisions allows sustainability responsibilities to remain connected to the specific operational conditions of each business area. At the same time, these divisional roles operate within the broader sustainability structure of the organization, supporting implementation across different geographical and operational contexts.

The participant also emphasized that DSV's global operations require specialized knowledge from different parts of the organization. Rather than relying on one department, implementation depends on collaboration between corporate reporting functions and operational experts who understand the practical conditions within their own business areas.

Overall, the findings demonstrate that sustainability reporting implementation combines centralized governance with decentralized execution. Strategic direction, regulatory interpretation, and reporting standards are coordinated centrally, while implementation relies on collaboration across specialized functions, business divisions, and geographical locations. Figure 4.2 summarizes the organizational elements supporting the implementation of sustainability reporting identified in the empirical findings.

Figure 4.2 Organizing sustainability reporting implementation
Source: Author's own illustration based on empirical findings.

4.3 Implementing Sustainability Reporting in a Global Logistics Context

The interviews revealed that the implementation of sustainability reporting is influenced by the operational characteristics of a global logistics organization. Although DSV has established standardized reporting procedures and centralized governance, implementation takes place across multiple business divisions, geographical locations, and operational activities. Consequently, sustainability reporting must balance consistency with the flexibility required to accommodate different operational contexts.

4.3.1 Operational Diversity and Reporting Requirements

One of the main findings was that DSV's business divisions operate under different conditions, creating varying sustainability reporting needs. The participant explained that Road, Air & Sea, and Solutions differ in their operations, environmental impacts, and sustainability priorities. Although the overall reporting framework remains consistent, each division contributes data and expertise reflecting its specific operational context. This enables standardized reporting while accommodating operational differences across the organization.

The interviews also showed that sustainability reporting extends beyond environmental performance to include governance, responsible sourcing, business ethics, and social topics. As no single department possesses expertise across all sustainability areas, implementation depends on collaboration between specialists responsible for different reporting topics. This multidisciplinary approach supports both reporting quality and consistency

4.3.2 Data Collection and Reporting Challenges

Another important finding concerns the challenges of collecting sustainability information across a global organization. Sustainability data originate from numerous operational units and are submitted through DSV's reporting system before being reviewed and validated by Sustainability Insights in accordance with the organization's accounting policies.

"...reviewed and validated by Sustainability Insights in accordance with the organization's accounting policies."

The participant directly connected this challenge to the scale of DSV's global operations:

"As soon as you become a global player, like DSV, then everything becomes difficult because [...] data quality suffers because it's just too big, there's too much of it."

This shows that data quality challenges are closely connected to the scale and complexity of DSV's global operations. Sustainability information must be collected and managed across a large organization involving different business areas, geographical locations, and operational activities. As the amount of information increases, maintaining consistent and reliable data becomes more difficult, creating additional challenges for sustainability reporting and its implementation.

Despite these standardized procedures, some sustainability data remain difficult to collect and verify. The participant identified waste-related reporting as one example where data quality continues to present challenges due to the involvement of multiple operational units and external parties. Continuous communication with data owners and ongoing validation activities were described as important mechanisms for improving reporting quality over time.

4.3.3 Adapting Implementation to a Global Organization

The findings further demonstrate that sustainability reporting implementation requires balancing centralized governance with decentralized execution. While reporting standards, regulatory interpretation, and accounting policies are developed centrally, implementation relies on employees across different business divisions who contribute operational knowledge within their respective areas. The participant also emphasized that sustainability reporting continues to evolve as regulatory requirements, organizational experience, and reporting systems develop. Rather than representing a completed process, implementation is continuously refined through organizational learning, improved coordination, and ongoing enhancements to reporting procedures and data quality.

Overall, the findings indicate that sustainability reporting implementation is shaped by the characteristics of DSV's global logistics operations. While centralized governance provides consistency, successful implementation depends on adapting reporting activities to different operational contexts and coordinating expertise across business functions and geographical locations. Figure 4.3 summarizes how sustainability reporting implementation is embedded across the organization.

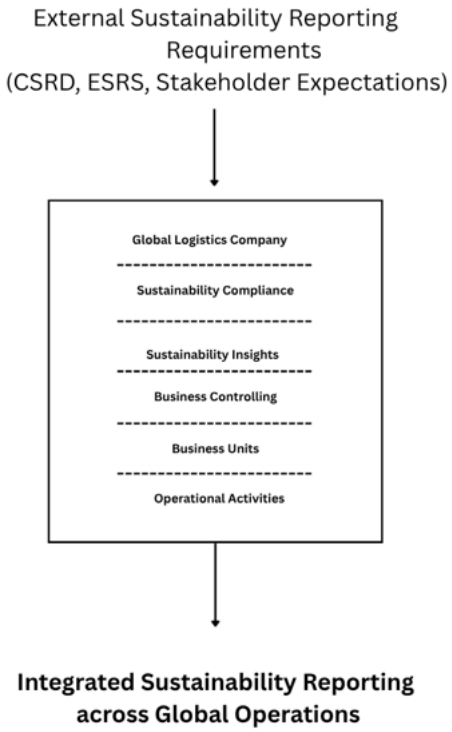

Figure 4.3. Implementing sustainability reporting within a global logistics company. *Source: Author's own illustration based on empirical findings.*

4.4 Constraints on Sustainability Reporting Implementation

The interviews revealed that, despite DSV's structured governance and reporting framework, sustainability reporting implementation continues to face practical constraints. These challenges were not described as weaknesses of the organization's reporting system but as natural consequences of implementing increasingly comprehensive sustainability reporting requirements within a large multinational logistics company. The participant highlighted that data quality, evolving regulations, organizational coordination, and operational practicality all influence how sustainability reporting is implemented and continuously refined.

4.4.1 Data Availability and Reporting Quality

One of the most prominent constraints concerns the availability, consistency, and quality of sustainability data. Unlike financial reporting, sustainability reporting relies on information generated across numerous operational units, making it more challenging to ensure that reported values are complete, accurate, and comparable before external disclosure. Consequently, maintaining data quality becomes an integral part of the implementation process.

The interviews further demonstrated that the quality of sustainability data varies across reporting areas. While some indicators are supported by well-established reporting procedures, others require more extensive manual verification. Waste-related reporting was identified as one example where obtaining complete and reliable information remains challenging because the required data originate from multiple operational activities and external service providers.

The participant described this challenge particularly clearly when discussing activities that extend beyond DSV's direct control:

"Anything that [...] goes outside of our scope of control, it becomes a black box, right? Because you don't know whether, even though you have everything in place [...] from your side, [...] that's how it's effectuated."

This shows that reporting quality is affected not only by DSV's internal processes but also by the organization's ability to obtain and verify information from activities outside its direct control. Even when internal procedures and expectations are clearly established, DSV may have limited visibility over how external parties carry them out in practice. This creates additional challenges for maintaining reliable and consistent sustainability information across the organization's wider operational network.

The participant explained that validation is performed continuously throughout the reporting cycle rather than immediately before publication. Sustainability Insights reviews reported information, investigates inconsistencies, and contacts data owners whenever unusual values or missing information are identified. This ongoing process supports reporting quality while improving organizational understanding of reporting requirements.

The findings also suggest that reporting quality improves as organizational experience increases. Lessons learned from one reporting cycle contribute to clearer accounting policies, improved communication with operational units, and more consistent reporting practices during subsequent reporting periods.

4.4.2 Regulatory Complexity and Continuous Change

Another important constraint concerns the continuously evolving regulatory landscape surrounding sustainability reporting. The participant explained that reporting requirements continue to develop through new legislation, updated standards, and additional implementation guidance, requiring organizations to review and adapt their reporting practices on an ongoing basis.

The interviews further revealed that interpreting new reporting requirements is challenging because regulatory documents are often written in technical and legal language. Before new requirements can be implemented, they must be assessed to determine their relevance and translated into organizational procedures that are both compliant and practical within DSV's operational context.

The participant also explained that the organization frequently need to make implementation decisions while regulatory expectations are still evolving. As additional guidance becomes available, existing reporting procedures may require revision, making implementation an iterative rather than a one-time process.

In addition, new reporting requirements often affect several organizational functions simultaneously. Their implementation therefore requires coordination between Sustainability Compliance, Sustainability Insights, controlling functions, and subject matter experts to ensure consistent application throughout the organization.

4.4.3 Data Maturity and System Development

Another constraint concerns the varying maturity of sustainability data and the continuous development of reporting systems. While some reporting areas are supported by well-established procedures and reliable data sources, others continue to develop as sustainability reporting requirements become more comprehensive. The participant explained that reporting systems are continuously updated to accommodate new reporting obligations and indicators. As organizational experience increases, accounting policies, reporting procedures, and communication between operational functions also improve, contributing to greater consistency and reporting capability over time. This indicates that reporting maturity is not uniform across all sustainability areas but develops gradually as the organization gains experience with different reporting requirements and strengthens the processes supporting them.

The findings further indicate that improvements in reporting systems and data quality reinforce one another. More structured reporting systems support better data collection, while improved data quality enables further refinement of reporting procedures and accounting policies. This relationship creates an ongoing development process in which experience from previous reporting activities can be used to identify weaknesses and improve subsequent reporting cycles. Reporting maturity therefore depends not only on the technical development of reporting systems but also on the organizational procedures, data practices, and experience that support their effective use.

4.4.4 Balancing Compliance with Operational Practicality

Throughout the interviews, the participant emphasized that sustainability reporting implementation involves balancing regulatory compliance with operational practicality. Rather than introducing unnecessarily complex reporting procedures, DSV seeks to implement reporting requirements in ways that satisfy regulatory expectations while remaining practical for employees responsible for applying them.

The participant explained that regulatory requirements frequently require adaptation before they can be integrated into existing organizational processes. Consequently, implementation involves evaluating how reporting obligations can be incorporated without creating unnecessary administrative complexity or placing excessive demands on operational functions.

The interviews also suggest that practical and well-communicated reporting procedures contribute to the long-term effectiveness of the reporting framework. Reporting practices that are integrated into existing organizational routines are more likely to be applied consistently across different business functions while reducing the need for clarification and coordination.

Overall, the findings indicate that the main constraints affecting sustainability reporting implementation include data quality, regulatory complexity, system maturity, and balancing compliance with operational practicality. Rather than preventing implementation, these constraints were described as ongoing challenges that require continuous refinement, collaboration, and organizational learning. Figure 4.4 summarizes the principal constraints identified in the empirical findings.

Figure 4.4 Constraints on sustainability reporting implementation.
Source: Author's own illustration based on empirical findings.

5 Analysis

This chapter analyses the empirical findings presented in Chapter 4 in relation to the theoretical framework and previous research. The analysis is structured around the three research questions and focuses on explaining how the findings contribute to understanding sustainability reporting implementation within DSV.

5.1 How are sustainability reporting and compliance requirements implemented within the operations of a global logistics company?

This section addresses the first research question by analyzing how external sustainability reporting and compliance requirements become integrated into DSV's operational practices. Particular attention is also given to regulatory translation, organizational integration, and implementation across a multinational logistics organization.

5.1.1 Translating External Sustainability Requirements into Organizational Practice

The findings indicate that DSV approaches sustainability reporting implementation as a process of organizational translation rather than simple regulatory compliance. External reporting requirements are first interpreted by the Sustainability Compliance function and subsequently transformed into compliance manuals, accounting policies, and practical reporting guidance. This demonstrates that external regulations are adapted to the organizational context before becoming part of everyday reporting practices.

This finding corresponds closely with translation theory. Czarniawska and Joerges (1996) argue that external ideas and requirements are rarely implemented exactly as originally formulated but are interpreted and adapted to organizational structures and practices. DSV's development of internal compliance manuals and ESG accounting policies illustrates this process, as complex regulatory requirements are converted into guidance that can be consistently applied across the organization.

The findings also reflect institutional theory, according to which organizations respond to external pressures by developing internal structures and procedures (DiMaggio & Powell, 1983). In DSV, regulatory requirements such as the CSRD act as external drivers that lead to new governance mechanisms, reporting procedures, and accounting policies. Institutional pressure therefore influences not only compliance but also the development of internal management practices.

This implementation process is also consistent with Adams and Frost (2008), who argue that sustainability reporting is more effective when integrated into organizational management rather than treated solely as an external disclosure activity. Similarly, Gond et al. (2012) emphasize the role of management control systems in embedding sustainability into organizational routines. DSV's compliance manuals, accounting policies, reporting procedures, and validation mechanisms demonstrate how sustainability reporting becomes incorporated into formal organizational processes.

The findings therefore provide empirical evidence of how translation occurs in practice within a global logistics organization. Regulatory interpretation is followed by the development of internal guidance and standardized procedures, allowing external sustainability requirements to become embedded within organizational routines.

5.1.2 Organizational Integration of Sustainability Reporting

The findings further demonstrate that implementation depends on integrating sustainability reporting into the organization's governance structure. Responsibilities are distributed across Sustainability Compliance, Sustainability Insights, operational sustainability managers, controlling functions, and subject matter experts. Rather than concentrating responsibility within one department, implementation combines specialized expertise across several functions.

This supports previous research suggesting that sustainability becomes more effective when integrated into existing management systems rather than treated as a separate organizational activity (Burritt & Schaltegger, 2010). DSV's reporting structure reflects this approach through clearly defined responsibilities, standardized reporting procedures, and coordination between regulatory, operational, and data-related functions.

Epstein and Rejc Buhovac (2014) similarly emphasize that sustainability performance depends on governance structures capable of coordinating activities across organizational functions. At DSV, Sustainability Compliance provides regulatory interpretation, while Sustainability Insights manages accounting policies, ESG data, and reporting quality. This division of responsibilities combines regulatory knowledge with technical reporting expertise.

The findings also support Gond et al. (2012), who argue that sustainability becomes institutionalized through formal management control mechanisms. DSV's compliance manuals, accounting policies, validation procedures, and reporting systems provide such mechanisms and contribute to consistent sustainability reporting across the organization. An important finding is that governance alone is insufficient. Its effectiveness depends on continuous communication, clearly defined procedures, and cooperation between functions. Governance therefore operates through everyday organizational practices rather than solely through formal organizational structures.

Overall, sustainability reporting at DSV is integrated into existing management and reporting processes through specialized responsibilities, centralized guidance, and cross-functional coordination. This supports consistent implementation while allowing individual functions to contribute their specific expertise.

5.1.3 Implementing Sustainability Reporting Across a Global Logistics Organization

The empirical findings also demonstrate that implementation within a global logistics organization requires balancing standardized reporting requirements with operational diversity. DSV operates across different countries, business divisions, and operational environments while maintaining a common sustainability reporting framework.

This reflects the challenges identified by Seuring and Müller (2008), who emphasize that global supply chains require governance mechanisms capable of maintaining common sustainability expectations while accommodating different operational conditions. At DSV, centralized reporting guidance provides consistency, while implementation depends on operational functions applying these requirements within their specific contexts.

The findings are also consistent with Evangelista et al. (2018), who highlight the complexity of sustainability implementation in logistics due to decentralized operations and diverse activities. Sustainability information at DSV typically originates from different business functions and geographical locations, making coordination and standardized reporting procedures particularly important.

Translation theory further helps explain this balance. Czarniawska and Joerges (1996) suggest that organizational practices are adapted as they move across different contexts. DSV similarly applies common reporting principles while allowing individual business units to contribute operational knowledge relevant to their activities. Centralized governance supports this process by maintaining consistent regulatory interpretation and reporting guidance, while Sustainability Insights supports data quality and validation. This combination allows reporting expectations to remain standardized without requiring identical operational practices throughout the organization. The findings therefore indicate that sustainability reporting implementation within a global logistics company depends on the interaction between centralized governance and operational adaptability. Common reporting standards provide consistency, while specialized functions and local operational knowledge enable these requirements to be applied across diverse business environments.

Overall, the first research question can be answered by concluding that sustainability reporting and compliance requirements at DSV are implemented through three interconnected processes: regulatory requirements are translated into internal guidance, embedded within organizational governance and reporting systems, and applied across global operations through coordinated and standardized practices. Sustainability reporting therefore functions as an organizational process rather than only as a periodic compliance or disclosure activity.

5.2 What challenges arise when implementing sustainability reporting and compliance requirements within operations?

This section addresses the second research question by analyzing the main challenges associated with implementing sustainability reporting and compliance requirements within operations. The findings identified three closely related challenges: sustainability data quality, continuously evolving regulatory requirements, and differences in the maturity of reporting processes and systems.

5.2.1 Data Availability and Reporting Quality

The empirical findings indicate that one of the main implementation challenges is ensuring the availability, consistency, and reliability of sustainability data. Sustainability information originates from several operational activities and organizational functions, which means that

data quality can vary between reporting areas. Some indicators are supported by established reporting routines, while others require additional verification and communication with data owners before they can be used for external reporting.

This finding supports Adams and Frost (2008), who emphasize that integrating sustainability information into organizational management depends on reliable systems for collecting and using non-financial information. In DSV, the quality of the final sustainability report is therefore closely connected to the quality of information generated within operational activities.

The findings also correspond with Burritt and Schaltegger (2010), who argue that sustainability management requires systematic information processes capable of producing reliable sustainability information. However, the interviews demonstrate that reporting systems alone are insufficient. Validation, clarification, and communication with data owners remain necessary when inconsistencies or unexpected values are identified.

This is particularly relevant within a global logistics company, where sustainability information may originate from transportation, facilities, waste management, energy use, and other operational activities across multiple locations. Greater operational diversity increases the difficulty of ensuring that sustainability information is collected and interpreted consistently. At the same time, the existence of data-quality issues should not automatically be interpreted as ineffective reporting. The participant's description of repeated validation and clarification shows that quality assurance forms part of the reporting process itself. Data quality is therefore both an implementation challenge and an area where organizational control mechanisms become particularly important.

5.2.2 Regulatory Complexity and Continuous Change

A second major challenge concerns the complexity and changing nature of sustainability reporting regulation. The empirical findings show that sustainability reporting requirements continue to evolve through legislation, reporting standards, implementation guidance, and subsequent clarification. Reporting procedures therefore cannot remain static but must be reviewed and adapted as regulatory expectations develop.

This can be interpreted through institutional theory. DiMaggio and Powell (1983) explain that organizations respond to pressures from their external institutional environment, including regulation. At DSV, sustainability reporting requirements act as external pressures that influence internal governance, reporting procedures, and accounting policies. Because these requirements continue to change, organizational adaptation must also be ongoing.

Translation theory provides a complementary explanation. Czarniawska and Joerges (1996) argue that external requirements must be interpreted and adapted before becoming organizational practice. When regulatory guidance changes, earlier interpretations may need to be reconsidered, which can lead to revisions of manuals, accounting policies, and reporting procedures.

The analysis therefore indicates that the main difficulty is not only understanding regulation but maintaining organizational processes that can accommodate change while preserving

consistency. Regulatory complexity becomes an operational challenge because changes in external requirements can affect several stages of the internal reporting process simultaneously.

5.2.3 Reporting Maturity and System Development

A third challenge concerns differences in reporting maturity and the ongoing development of systems supporting sustainability reporting. The interviews indicate that some reporting areas are supported by established data sources and procedures, while others still require improvements in data collection, guidance, and system support. This finding is consistent with Epstein and Rejc Buhovac (2014), who describe sustainability management as a process that develops through organizational experience, measurement, and continuous refinement. The empirical findings similarly show that repeated reporting cycles contribute to stronger routines and a clearer understanding of reporting requirements.

A further challenge is that external reporting expectations may develop faster than internal reporting systems. New indicators or disclosure requirements may require organizations to modify existing systems, establish new data sources, or develop additional accounting policies before reporting can be carried out consistently. The findings also show that digital systems alone cannot resolve implementation difficulties. Their effectiveness depends on reliable underlying data, clearly defined reporting requirements, and employees who understand how information should be reported. Reporting maturity therefore develops through the interaction of technical systems, organizational procedures, and accumulated experience.

Overall, the second research question can be answered by identifying three principal challenges: reliable sustainability data, continuous regulatory change, and uneven reporting maturity. These challenges are interconnected, as changing requirements create new data needs, which place additional demands on reporting systems and organizational capabilities.

5.3 How can the implementation of sustainability reporting and compliance requirements within operations be improved?

This section addresses the third research question by analysing how the implementation of sustainability reporting and compliance requirements can be strengthened. The analysis is based on the empirical findings and the participant's reflections on the continued development of sustainability reporting within DSV. The findings suggest that implementation can be improved through continuous organizational learning, the refinement of reporting processes and systems, and maintaining organizational readiness for future regulatory developments.

5.3.1 Continuous Organizational Learning as a Driver of Improvement

The empirical findings suggest that one of the most important opportunities for improving sustainability reporting implementation lies in continuous organizational learning. The participant consistently described implementation as an evolving process in which each reporting cycle contributes to greater organizational experience, clearer reporting procedures, and a better understanding of sustainability reporting requirements. Rather than considering implementation complete once reporting systems have been established, DSV strengthens its

reporting capability through accumulated knowledge and practical experience. This is particularly important because sustainability reporting involves employees and subject matter experts from different organizational functions who contribute information to the reporting process. As reporting requirements develop, maintaining a shared understanding of what information should be reported and how it should be reported becomes an important part of improving implementation.

A concrete improvement identified in the empirical material is therefore the continued training of and communication with subject matter experts (SMEs) and other employees responsible for collecting and reporting sustainability data. When discussing practical improvements to data quality, the participant specifically emphasized continued training and dialogue with the people entering information into DSV's reporting systems to ensure that they remain aligned regarding what should be reported. This provides a more operational form of organizational learning: knowledge gained at the reporting level can be communicated to the individuals responsible for producing the underlying information. Continued communication with these data contributors can also provide opportunities to clarify reporting expectations when requirements change and to address uncertainties identified during the reporting process. The improvement does not require the creation of a new organizational structure, as the participant indicated that this type of communication and training is already taking place within DSV. Instead, the opportunity lies in continuing and strengthening an existing practice and using it systematically to support greater consistency in sustainability data collection and reporting.

This finding aligns with Epstein and Rejc Buhovac (2014), who argue that sustainability management should be viewed as a continuous learning process in which organizations evaluate performance, refine management practices, and improve decision-making over time. In DSV, the findings show that such learning can occur through the interaction between reporting functions and the employees who provide sustainability information, as well as through lessons accumulated across reporting cycles. The participant described how previous reporting experience contributes to adjustments in reporting routines, accounting policies, and communication between organizational functions. Continuous learning can therefore support implementation at two connected levels: organizational reporting procedures can be refined based on previous experience, while the employees responsible for providing data can develop a clearer understanding of reporting expectations. This creates a feedback process in which experience from reporting activities can contribute to improvements in subsequent reporting cycles.

The findings also support Burritt and Schaltegger (2010), who emphasize that sustainability management systems should facilitate organizational learning rather than merely support external reporting. In DSV, sustainability reporting contributes not only to regulatory compliance but also to the development of internal reporting capability. More specifically, continued training and communication with SMEs and other data contributors can strengthen alignment regarding reporting expectations, while experience from previous reporting cycles can be used to refine the procedures through which sustainability information is collected and communicated. Overall, the findings indicate that implementation quality can improve progressively through accumulated organizational experience and the systematic transfer of this

experience to those involved in the reporting process. Continuous organizational learning therefore represents a practical improvement mechanism rather than only a general organizational objective, because it connects lessons from previous reporting cycles with the employees and subject matter experts responsible for producing sustainability information.

5.3.2 Refining Reporting Processes and Organizational Systems

The findings further indicate that sustainability reporting implementation can be strengthened through the continuous refinement of existing reporting processes and supporting systems. The participant explained that reporting procedures, accounting policies, and digital reporting systems are reviewed and adjusted as organizational experience increases and reporting requirements evolve. Rather than replacing established structures, improvement within DSV primarily involves identifying areas where existing processes can become more efficient, consistent, and easier to manage. This is particularly relevant in a global reporting process where sustainability information passes through several organizational functions before being validated and incorporated into the final report. Process improvement therefore concerns not only the reporting systems themselves but also how information is collected, validated, and transferred between the functions involved.

One concrete improvement identified by the participant concerns the qualitative reporting process. DSV is examining opportunities to optimize this process because repetition can occur between the original reporting requirements and the information subsequently prepared for the sustainability report. Reducing unnecessary repetition therefore represents a specific opportunity to improve efficiency without changing the overall reporting structure. Data validation represents another area for continued refinement. When information appears incomplete, inconsistent, or unusual, the responsible functions follow up directly with the source, while the controlling function checks whether reported information follows established accounting policies. Further strengthening these existing validation and follow-up practices can support earlier identification of data-quality problems and improve consistency throughout the reporting process.

The need for refinement is particularly visible in areas where information remains difficult to verify. Waste-related data was identified as one example where data flows can be challenging, especially when information depends on activities outside DSV's direct control. At the same time, the participant indicated that obtaining data directly from DSV's large number of suppliers would not currently represent a practically manageable improvement for Scope 3 reporting. This demonstrates that improvement must consider organizational feasibility rather than simply increasing the amount of data collected. Focusing refinement on existing validation procedures and difficult data flows therefore provides a more practical approach to strengthening reporting quality while avoiding unnecessary complexity.

This finding supports Adams and Frost (2008), who argue that sustainability reporting becomes more effective when integrated into management systems and continuously refined as organizational needs evolve. It also reinforces the translation perspective proposed by Czarniawska and Joerges (1996), as reporting requirements are continuously interpreted and adjusted to fit established organizational processes. In DSV, this is reflected in the optimization

of qualitative reporting, continued data validation, and refinement of procedures for addressing inconsistencies. The findings therefore indicate that targeted adjustments to existing reporting processes can strengthen efficiency and data reliability while maintaining established reporting structures and regulatory compliance.

5.3.3 Strengthening Organizational Readiness for Future Sustainability Reporting Requirements

The empirical findings indicate that improving sustainability reporting implementation requires the organization to remain prepared for future regulatory and organizational developments rather than focusing only on existing requirements. The participant emphasized that sustainability reporting continues to evolve through new legislation and revised reporting standards. This finding can be interpreted through institutional theory, which suggests that organizations continuously respond to changing institutional pressures to maintain legitimacy (DiMaggio & Powell, 1983). In DSV, organizational readiness is reflected in the ability to interpret new requirements, determine which organizational function should take responsibility, and translate regulatory standards into requirements relevant to existing processes and systems. The participant explained that different regulations may require different organizational responses and that new requirements can move between functions before responsibility is established. Maintaining this flexibility is therefore particularly important as DSV seeks to implement requirements in what the participant described as a pragmatic way while keeping implementation as simple as possible within a large global organization.

At the same time, the findings emphasize that organizational readiness must be balanced with operational practicality. This reflects the organizational translation perspective, whereby external sustainability requirements are interpreted and adapted into internal practices rather than applied without considering the organizational context. A concrete example identified in the empirical material is the use of internal compliance guidance, through which regulatory standards are translated into requirements relevant to DSV's processes and systems. The participant also emphasized that some sustainability requirements can be highly technical or difficult to implement in practice, making this translation particularly important. Readiness for future requirements therefore depends not only on monitoring regulatory developments but also on having established mechanisms for interpreting new requirements, assigning organizational responsibility, and incorporating them into existing procedures. Overall, the findings indicate that DSV can strengthen its readiness by continuing to develop these existing translation and coordination mechanisms while maintaining a pragmatic approach to implementation.

6 Discussion

This chapter discusses the findings by considering their theoretical and practical significance. Building on the analysis presented in Chapter 5, it reflects on how the findings contribute to understanding the implementation of sustainability reporting and compliance requirements within a global logistics company. The chapter also discusses the study's implications and methodological limitations.

6.1 Discussion of Results

The purpose of this study was to explore how sustainability reporting and compliance requirements are implemented within a global logistics company, the challenges that arise during implementation, and how implementation can be strengthened. The findings demonstrate that sustainability reporting extends beyond regulatory compliance and depends on the integration of governance structures, organizational processes, and continuous organizational development.

A central finding is that sustainability reporting should be understood as an organizational capability rather than a reporting activity performed solely to satisfy regulatory obligations. Successful implementation depended on the organization's ability to interpret external sustainability requirements, translate them into internal organizational practices, and continuously refine these practices as reporting requirements evolve. This highlights sustainability reporting as an ongoing organizational process embedded within everyday operational activities.

The findings also demonstrate that implementation, its implementation challenges, and improvement opportunities are closely interconnected. Effective implementation strengthens the organization's ability to manage reporting challenges, while organizational learning and continuous improvement contribute to overcoming many implementation difficulties. Sustainability reporting implementation should therefore also be viewed as a dynamic organizational system in which governance, reporting processes, organizational learning, and continuous adaptation operate together.

The study further highlights the strategic importance of sustainability reporting within global logistics organization. Increasing regulatory expectations require organizations not only to produce sustainability disclosures but also to establish governance mechanisms that ensure reporting quality, consistency, and long-term adaptability. Embedding sustainability reporting within existing organizational management therefore appears more effective than treating it solely as a compliance function.

Overall, the findings indicate that sustainability reporting implementation is a continuous organizational process that is supported by governance, standardized reporting procedures, organizational learning, and the ability to adapt to changing regulatory requirements.

6.2 Theoretical and Practical Implications

The study contributes to the sustainability reporting literature by providing empirical evidence of how sustainability reporting and compliance requirements are implemented within a multinational logistics company. While previous research has emphasized reporting frameworks, institutional pressures, and management systems, this study illustrates how these concepts operate in practice through governance structures, organizational translation, continuous learning, and operational integration. From a theoretical perspective, the findings reinforce organizational translation theory by demonstrating that external sustainability reporting requirements are interpreted and adapted before becoming internal reporting procedures, accounting policies, and organizational practices. The findings also extend this perspective by showing that translation continues throughout implementation as reporting procedures evolve in response to regulatory developments and organizational experience.

The study also contributes to institutional theory by demonstrating that regulatory pressure alone cannot explain successful implementation. While external legislation creates the need for sustainability reporting, effective implementation depends on organizational capabilities such as governance, coordination, reporting systems, and continuous improvement. From a practical perspective, the findings suggest that sustainability reporting should be integrated into existing organizational management rather than managed solely as a compliance activity. Organizations benefit from distributing reporting responsibilities across specialized functions while maintaining centralized governance and clear reporting procedures.

The findings also emphasize that successful implementation depends not only on digital reporting systems but equally on employee competence, organizational learning, standardized procedures, and continuous communication. Finally, organizations should develop reporting frameworks that remain sufficiently flexible to accommodate future regulatory developments without requiring fundamental organizational restructuring. Overall, the study demonstrates that effective sustainability reporting implementation depends on combining governance, organizational capability, and continuous adaptation rather than focusing solely on regulatory compliance.

6.3 Discussion of Method

This study has several limitations that should be considered when interpreting the findings. First, the research was conducted as a single case study within one global logistics company. Consequently, the findings reflect DSV's organizational context and are intended to provide analytical rather than statistical generalization.

Second, the empirical findings were primarily based on one key informant with extensive knowledge of sustainability reporting and compliance. Although this provided valuable insight into implementation, additional perspectives from operational functions such as procurement, transportation, or warehouse management could have broadened the understanding of implementation across the organization.

Finally, sustainability reporting regulations continue to evolve. The findings therefore represent the organization's implementation practices at a particular stage of regulatory development and

should be interpreted within that context. Despite these limitations, the study provides valuable empirical insights into how sustainability reporting and compliance requirements are translated into operational practice within a global logistics company.

6.4 Suggestions for Future Research

This study provides an in-depth understanding of how sustainability reporting and compliance requirements are implemented within a global logistics company. However, further research could broaden this understanding by examining implementation across different organizational and industrial contexts. Future studies could adopt a multiple-case study approach by comparing logistics companies of different sizes, geographical locations, and levels of reporting maturity. Such comparisons could identify which implementation practices are common across the logistics sector and which are more dependent on company-specific conditions. They could also provide greater insight into whether organizational size, operational complexity, or reporting maturity influences how external sustainability requirements are translated into internal processes. Extending the research beyond a single organization would therefore provide a stronger basis for understanding similarities and differences in sustainability reporting implementation across different operational settings.

Future research could also include participants from a wider range of organizational functions, such as transportation, warehousing, procurement, and information technology. This would provide additional perspectives on how sustainability reporting requirements influence operational activities throughout the organization and how different functions contribute to data collection, implementation, and reporting processes. Including employees working closer to operational activities could also provide further insight into whether reporting requirements are understood and implemented consistently across organizational levels. In addition, longitudinal research could examine how these processes develop over several reporting cycles as sustainability regulations and organizational practices continue to evolve. Such research would make it possible to study changes in organizational learning, reporting maturity, internal coordination, and system development over time rather than examining implementation at a single point.

Finally, quantitative or mixed-methods studies involving a larger number of organizations could complement the qualitative findings of this research by examining whether similar implementation patterns occur across different organizational contexts. Future studies could examine challenges related to data quality, regulatory change, cross-functional coordination, and reporting maturity across a broader sample of logistics companies. Combining quantitative and qualitative evidence could provide a broader understanding of these challenges and the organizational processes behind them. Overall, future research should continue examining how sustainability reporting requirements are translated into organizational and operational practice across different contexts.

7 Conclusion

The purpose of this study was to explore how sustainability reporting and compliance requirements are implemented within the operations of a global logistics company, the challenges that arise during implementation, and how implementation can be strengthened. To achieve this purpose, a qualitative case study was conducted at DSV using semi-structured interviews supported by company documentation and publicly available sustainability reports. The findings demonstrate that sustainability reporting implementation extends beyond regulatory compliance. Instead, it represents an organizational process in which external sustainability reporting requirements are translated into internal governance structures, reporting procedures, accounting policies, and operational routines. Successful implementation depends on integrating sustainability reporting into existing organizational processes while supporting collaboration between specialized organizational functions.

Regarding the first research question, the study found that sustainability reporting and compliance requirements are implemented through a structured process that begins with the interpretation of external regulations and continues through the development of internal guidance, governance mechanisms, and standardized reporting procedures. Rather than applying reporting requirements directly, the organization translates them into operational practices that can be implemented consistently across different business functions. Regarding the second research question, the findings indicate that the main implementation challenges relate to ensuring reliable sustainability data, responding to evolving regulatory requirements, and developing reporting processes and systems capable of supporting increasingly comprehensive reporting. These challenges are closely interconnected and require organizations to balance regulatory compliance with operational practicality.

Regarding the third research question, the study found that implementation can be strengthened through continuous organizational learning, the refinement of reporting processes and systems, and maintaining organizational readiness for future regulatory developments. Improvements are achieved primarily through incremental development, accumulated experience, and continuous adaptation rather than major organizational restructuring. Overall, this study contributes to a better understanding of how sustainability reporting and compliance requirements are implemented within a global logistics company. The findings demonstrate how external reporting requirements are translated into operational practice through governance structures, cross-functional collaboration, and continuous organizational development.

Although the findings are based on a single case study and should not be statistically generalized, they provide analytical insights that may be transferable to organizations operating under similar conditions. As sustainability reporting requirements continue to evolve, organizations will increasingly benefit from combining effective governance, organizational learning, and operational flexibility to support high-quality sustainability reporting. Overall, the study shows that sustainability reporting implementation is a dynamic organizational capability that develops through governance, organizational learning, cross-functional collaboration, and the continuous refinement of reporting practices. It is hoped that the findings will contribute to

both future research and the continued development of sustainability reporting implementation within the logistics sector.

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Appendices

Appendix A. Semi-Structured Interview Guide

The following interview guide was used during the semi-structured interview conducted with the participant. The questions were designed to explore how sustainability reporting and compliance requirements are implemented within the operations of DSV, the challenges encountered during implementation, and opportunities for improvement.

Introduction

1. Could you briefly introduce your role and responsibilities within DSV, particularly in relation to sustainability reporting and compliance?

Sustainability Reporting Implementation

2. How are sustainability reporting and compliance requirements implemented within DSV?
3. How are external sustainability reporting requirements translated into internal organizational practices?
4. Which organizational functions are involved in implementing sustainability reporting, and what are their respective responsibilities?
5. How is collaboration coordinated between different departments during the implementation process?
6. How are sustainability reporting activities integrated into the company's operational processes?

Implementation Challenges

7. What are the main challenges encountered when implementing sustainability reporting requirements?
8. Which sustainability reporting areas are currently the most difficult to manage, and why?
9. How do changing sustainability reporting regulations influence implementation?
10. How do data availability and reporting quality affect the implementation process?

Opportunities for Improvement

11. How could sustainability reporting implementation be further improved within DSV?
12. What role do organizational learning and previous reporting experience play in improving implementation?
13. How do reporting systems and organizational processes continue to evolve over time?
14. How does DSV prepare for future sustainability reporting requirements and regulatory developments?

Closing Question

15. Is there anything else you believe is important for understanding how sustainability reporting and compliance requirements are implemented within DSV that we have not discussed?

Appendix B. Publicly Available Organizational Documents Reviewed for Context

The following publicly available organizational documents were reviewed to provide contextual information about DSV's sustainability reporting practices, organizational structure, and governance framework. These documents supported the interview data by providing background information and a broader understanding of the organizational context. The empirical findings presented in this study were developed primarily from the semi-structured interview, while the documents were used as supplementary background material.

DSV Annual Report 2024

The DSV Annual Report 2024 was reviewed to obtain background information regarding the company's business operations, organizational structure, corporate governance, and overall sustainability strategy. The report provided general organizational context that supported the interpretation of the interview findings.

DSV Sustainability Report 2024

The DSV Sustainability Report 2024 was reviewed to understand the company's sustainability reporting framework, ESG priorities, reporting practices, and publicly disclosed sustainability information. The report was used to support the contextual understanding of sustainability reporting implementation within DSV.

DSV Corporate Website

The official DSV corporate website was reviewed to obtain publicly available information regarding the company's sustainability initiatives, governance structure, business operations, and organizational background. The website complemented the interview data by providing up-to-date contextual information about the organization.