



**Title of doctoral dissertation:** (Un)disclosed sustainability: a critical analysis of airline climate disclosures

**The Author of the doctoral dissertation:** Eljas Johansson

**Summary of the doctoral dissertation in English:**

This dissertation critically assesses the airline industry's accountability in the context of 2019 GRI-based emissions reporting through two research questions: 1) To what extent are emissions disclosed in the global airline industry's sustainability reporting? 2) How is the communication surrounding emissions disclosures constructed to justify the industry's adverse climate impact? To provide a more balanced view of disclosure, a counter-accounting study using content analysis was conducted to assess compliance with GRI Standards. The second question was addressed by combining thematic analysis with an examination of the text's grammatical meanings. The findings indicate that emissions disclosures were largely noncompliant with GRI, suggesting actual disclosure was less than claimed. In light of impression management, this may represent a form of concealment aimed at creating the impression of full disclosure and ceremonial conformity to GRI despite limited implementation. These findings question the quality of GRI-based reporting and challenge quantitative studies using GRI that overlook impression management. Additionally, the reports used neutralisation techniques to justify emission-intensive operations. When viewed as socially accepted arguments, these techniques may, from a critical perspective, contribute to perpetuating the emissions problem rather than solve it.

**Keywords:** Airline industry, emissions reporting, GRI, impression management, counter-accounting, neutralisation techniques.