

## **(Un)disclosed sustainability: a critical analysis of airline climate disclosures**

Author of the doctoral dissertation: Eljas Johansson

Faculty: Management and Economics, Gdańsk University of Technology

Field: Social Sciences

Discipline: Economics and Finance

### **Summary of the evaluation**

The dissertation investigates how passenger airlines report on their climate impact and the extent to which their disclosures demonstrate accountability. It analyses emissions reporting practices with a specific focus on compliance with GRI Standards and on the communicative strategies airlines use to explain and justify their emission-related impacts. The study is timely, as it examines reporting behavior in airline industry with significant environmental implications and increasing expectations for transparent climate-related disclosure.

The work addresses a research problem that lies at the intersection of sustainability reporting, corporate accountability, and critical discourse studies, offering an assessment of how a high-impact industry, as airline industry, communicates its climate performance. By focusing on both the substance and the narrative framing of emissions disclosures, the dissertation contributes valuable insights to ongoing debates about the reliability and credibility of voluntary reporting mechanisms such as the GRI Standards. Drawing on a comprehensive mapping of 339 global passenger airlines and a final sample of 19 FY2019 sustainability reports that explicitly claimed GRI compliance, the dissertation situates its analysis in a representative cross-section of industry leaders. This grounding in delimited empirical corpus strengthens the study's contribution to debates about the credibility, completeness, and accountability of climate-related disclosures.

The dissertation demonstrates methodological consistency through its dual-phase structure, combining a systematic counter-accounting approach with a qualitative analysis. The dual-phase methodology, beginning with a counter-accounting assessment of GRI emissions disclosures and followed by a qualitative analysis identifying eight distinct neutralization techniques, provides a coherent analytical structure for addressing the research questions. The candidate's detailed comparison between declared and actual compliance with GRI 305 disclosures and general disclosures shows the systematic gaps between formal reporting claims and substantive transparency. This design enables the study to uncover deeper patterns of selective disclosure, symbolic conformity, and legitimizing rhetoric that are not visible through quantitative indicators alone.

The findings reveal patterns of incomplete reporting, selective omission, and ceremonial conformity that have significant implications for stakeholders who must rely on sustainability reports to assess organizational accountability. By showing, for instance, that several airlines reported emissions reductions without providing underlying methodological transparency or boundary definitions, and by demonstrating how linguistic choices dilute responsibility or emphasize self-proclaimed excellence, the dissertation contributes important insights for regulators, standard setters, and assurance providers seeking to enhance the reliability of climate disclosures. In my view, the dissertation covers a clear gap in the literature and has relevant managerial implications for improving organizational accountability practices.

The thesis makes contributions to the field, is well structured, and demonstrates the candidate's ability to conduct independent scientific work. The empirical analyses are rigorous and grounded in recognized methodological approaches.

In view of these considerations, I underline several points that demonstrate the relevance of the dissertation:

### **1. Scientific novelty and contribution to the discipline**

The dissertation contributes new knowledge by offering a multidimensional analysis of airline sustainability reporting that integrates both quantitative verification and qualitative interpretation. A first contribution lies in the counter-accounting assessment of GRI 305 emissions disclosures, which provides independent and empirically grounded evidence of how 19 GRI-reporting airlines align with the standards they reference. Such systematic verification remains uncommon in previous research and adds substantive depth to the analysis. A second major contribution arises from the study's examination of narrative strategies, where the combination of thematic analysis, neutralization techniques, and elements of systemic functional grammar reveals how airlines linguistically negotiate responsibility, agency, and legitimacy in their sustainability reports. This integration of linguistic and critical accounting perspectives extends prior work by moving beyond what is disclosed to analyze how disclosure is strategically framed. A relevant contribution lies in demonstrating the persistent gap between declared GRI alignment and substantive compliance, providing timely empirical evidence for ongoing debates about the limitations and credibility of voluntary sustainability frameworks.

The findings on non-compliance with GRI indicators, the presence of concealment and ceremonial conformity, and the use of neutralization mechanisms highlight how reporting practices in an emission-intensive industry are shaped by the tension between external accountability expectations and internal operational constraints. Together, these contributions demonstrate the candidate's capacity to formulate a relevant research problem, select and integrate rigorous methodological approaches, and generate findings that meaningfully advance both academic understanding and practical debates within the discipline.

### **2. Definition and approach to objectives**

The thesis defines the key concepts used in the study, sustainability reporting, accountability, emissions disclosure, and impression management, and applies these definitions consistently throughout the analysis. The research aim is stated clearly, and the two research questions follow directly from it: one addressing the extent of emissions reporting against GRI requirements, and the other examining how airlines explain their climate impact.

The objectives are specific and operationalized through a two-phase research design. The first phase assesses the completeness of GRI-based emissions disclosures, and the second analyzes the narrative strategies used in the reports. This structure ensures alignment between theoretical framing, methodological choices, and interpretation of findings.

In my view, the candidate maintains this alignment throughout the thesis, demonstrating coherence between objectives, methodology, and results.

### **3. Theoretical framework and background**

The thesis builds on a well-selected body of literature that includes foundational texts and recent studies in sustainability reporting, accountability, and critical accounting. The framework defines the key concepts used in the study and situates them within established theoretical perspectives, including agency, legitimacy, stakeholder, and institutional theories. It also incorporates prior research on disclosure practices, impression management, and the use of GRI Standards. The integration of the counter-accounting perspective is relevant, as it links the theoretical discussion on accountability with a method designed to verify the substance of reported information rather than its formal presentation. This connection explains why it is appropriate to use both quantitative and qualitative analysis.

This literature review forms a clear basis for the empirical work. It supports the analysis of both the completeness of emissions reporting and the narrative strategies used in the reports. Overall, the theoretical framework is well developed and addresses the research questions and justifies the methodological choices.

#### **4. Methodology**

The dissertation employs a two-phase research design that is appropriate for addressing the stated aim and research questions. The first phase applies a counter-accounting approach to assessing the completeness of GRI-based emissions disclosures. This involves mapping 339 airlines, selecting 19 that report under the GRI framework, and conducting a structured content analysis using explicit coding procedures and intercoder checks to verify the degree of compliance with relevant indicators. The second phase examines how airlines justify their climate impact by combining thematic analysis with elements of systemic functional grammar to identify patterns in the construction of agency, responsibility, and neutralization strategies in the narrative sections of the reports. The methods are clearly defined, implemented consistently, and provide a link between empirical evidence and the theoretical framework and research questions.

#### **5. Relevance of the results, discussion and conclusions**

The results address the research questions directly by showing that reported compliance with GRI emissions indicators often diverges from the disclosures provided, showing systematic inconsistencies in the way airlines report their climate impact. In addition, the qualitative phase of the study reveals eight distinct neutralization strategies, such as minimization of harm, appeals to technical or regulatory constraints, comparative justifications, or self-promotional framing, that airlines use to legitimize or soften their climate impact.

The discussion places these findings in the context of existing research on sustainability reporting and impression management, clarifying their implications for understanding the limitations of voluntary disclosure in emission-intensive sectors.

The conclusions follow naturally from the results of the study and clearly set out its theoretical, methodological, and practical implications, as well as the limitations of the dissertation, highlighting their relevance for future developments in regulation, assurance, and non-financial reporting.

#### **6. Formal aspects**

In addition to the significant contributions, the dissertation also meets the formal standards expected at the doctoral level, as outlined below.

The thesis is clearly written, logically organized, and presents relevant concepts.

The structure of chapters and sub-chapters supports coherent progression from theoretical background to empirical analysis.

Tables, figures, and appendices are used appropriately.

Referencing is accurate and based on recognized academic standards.

The formal presentation meets the expectations for a doctoral dissertation and facilitates the evaluation of the scientific argument.

## **7. Conclusion and recommendation**

The dissertation meets all formal and substantive requirements of a doctoral dissertation and makes an original and well-substantiated contribution to the field of sustainability reporting and accountability in emission-intensive industries. The research questions are clearly formulated, the methodology is rigorous, and the empirical findings are analytically strong and relevant for both academic and practitioner audiences.

On this basis, I conclude that the work meets the required scientific criteria in the domain of Social Sciences, discipline of Economics and Finance, and I recommend that it be accepted for public defense at the Faculty of Management and Economics of Gdańsk University of Technology

## **8. Question for the candidate**

And to complement this review, I include below a selection of questions for the PhD candidate, which could serve as a basis for scholarly discussion:

- What were the main challenges you faced when operationalizing the counter-accounting assessment, and how did you ensure the reliability of the coding process?
- In your counter-accounting assessment, which GRI 305 indicators showed divergence between reported compliance and actual disclosure, and why do you think this occurs?
- How do you interpret the implications of inconsistent GRI alignment for stakeholders who rely on emissions data for investment or policy decisions?

Signed at Universidad Politécnica de Cartagena, on 5 of December 2025

Prof. Aurora Martínez-Martínez