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Prague, Czech Republic

Acting upon my appointment by the Social Sciences Council of the Gdańsk University of Technology (Resolution No. RD/44/09/2025 of 25 September 2025), I have been requested to prepare a review of the doctoral dissertation written by Mr Eljas Johansson, M.Sc., entitled "(Un)disclosed Sustainability: A Critical Analysis of Airline Climate Disclosures," submitted in the field of social sciences, in the discipline of management and quality sciences. My detailed review and evaluation of the dissertation are presented below.

Character of the Dissertation

The submitted doctoral dissertation by Eljas Johansson, entitled *"(Un)disclosed Sustainability: A Critical Analysis of Airline Climate Disclosures,"* examines the transparency and credibility of environmental disclosures in the airline industry, with a particular focus on how airlines report their greenhouse gas emissions and how such information is linguistically framed. The work operates at the intersection of critical accounting, environmental communication, and discourse analysis, seeking to combine a quantitative assessment of compliance with international standards (GRI) with a qualitative interpretation of the linguistic strategies used by companies to justify or obscure their environmental impacts. The dissertation comprises approximately 210 pages of main text (plus references and appendices). It is supported by an extensive reference list, primarily from peer-reviewed journals in accounting, environmental communication, critical management studies, and linguistics. The bibliography is international, up-to-date, and balanced between theoretical and empirical studies. The structure of the dissertation is logically organised into six main chapters that reflect the traditional structure of academic papers and dissertations.

Research Aims and Research Questions

The author situates the dissertation within the critical accounting tradition and identifies a research gap in the limited understanding of how far declared environmental disclosures align with international standards (GRI) and which linguistic mechanisms companies employ to justify their environmental impacts. The author argues that existing studies are often normative or descriptive, accepting sustainability data at face value. In contrast, the critical perspective, which explores language, power relations, and greenwashing, remains underdeveloped in the aviation sector.

Relevance and Research Value

The research problem is clearly defined and relevant from the current literature standpoint. It combines a timely empirical context (aviation as a high-impact, high-reputation industry) with a theoretical framework drawing on impression management and neutralisation theory. Methodologically, the study is also valuable, as it seeks to integrate quantitative and qualitative approaches within a unified research framework. The thesis also includes a structured mapping of methods and industry contexts (see Appendices 5–7), CDA/SFG applications in airline sustainability reporting could be more highlighted within the main text.

Formulation and Consistency of Aims and Questions
The introduction sets out two research aims:
1. To analyse the extent and quality of airlines' emission disclosures in relation to GRI Standards.
2. To examine the linguistic and discursive strategies airlines employ when constructing their environmental communications.

Two clearly linked research questions follow these:
- **RQ1:** To what extent are emissions disclosed in the global airline industry's sustainability reporting?
- **RQ2:** How is the communication surrounding emissions disclosures constructed to justify the industry's adverse climate impact?

Both questions are clearly formulated, researchable, and methodologically consistent with the chosen design. Quantitative content analysis (Phase 1) addresses RQ1, while qualitative reflexive thematic analysis, complemented by CDA/SFG (Phase 2), corresponds to RQ2. The logical connection between aims and questions is complete and remains consistent throughout the dissertation. The author does not alter or expand them later, and they are explicitly revisited and answered in the final chapters.

It is commendable that the author does not conflate aims and questions, as is common in dissertations. The text demonstrates high internal coherence, as the research aims remain stable from the introduction to the conclusion, and no hidden or reformulated questions are presented.

The chosen methods appropriately correspond to the research questions. RQ1 is answered through a quantitative assessment of compliance with GRI, with the coding framework and alignment criteria clearly described. RQ2 is addressed through a qualitative analysis of linguistic constructions, revealing the presence of neutralisation techniques and ceremonial conformity. Both questions are answered directly, with conclusions grounded in empirical evidence. The author demonstrates a deliberate effort to triangulate and integrate both research phases in the final discussion.

A minor weakness lies in the asymmetry between the two parts: the quantitative analysis is methodologically precise, while the qualitative section, though rich in interpretation, is less transparent regarding sample selection and interpretive criteria. Nevertheless, the questions are answered appropriately, given the methods used.

Literature Review
Chapters 2 and 3 form the theoretical backbone of the dissertation, covering roughly 70 pages. The author draws on a broad and international body of literature – particularly from critical accounting, environmental communication, impression management, and social theory.

The review is comprehensive and academically competent, although it reads more as synthetic and descriptive than argumentative. It provides a comprehensive overview of the significant research streams in CSR and ESG reporting, effectively relating key theories to one another. The result is a well-informed introduction rather than a sharply defined research controversy leading directly to the identified gap.

The opening subsections (2.1–2.3) broadly cover CSR, ESG, and sustainability reporting, defining common terms such as accountability, transparency, and stakeholder engagement. These are factually correct but somewhat elementary for an expert reader, and they delay the move toward the core issue – the credibility of emissions disclosures. The discussion becomes more focused in the second half of Chapter 2, where greenwashing, ceremonial conformity, and symbolic legitimacy are analysed. Hence, the review is informative but lacks early analytical tension. The reader gains context but reaches the sense of research necessity only later in the chapter.

The author identifies key concepts – impression management, neutralisation techniques, legitimacy theory, and ceremonial conformity – and effectively illustrates their interrelations. The synthesis is strong, but theoretical boundaries sometimes blur; for example, the transition between legitimacy theory and critical accounting is not clearly marked, and it is unclear whether these serve as main paradigms or complementary perspectives.

The author repeatedly notes the importance of the topic, citing high emissions in aviation and growing demands for transparent reporting. These arguments are valid, but they are presented more declaratively than analytically, mainly through references to IATA or IPCC reports, rather than through an explicit analysis of how this problem translates into research or stakeholder decision-making.

The dissertation presents a systematic literature review that maps previous studies on airline sustainability reporting, encompassing both methodological and sectoral dimensions. This mapping provides a solid descriptive foundation. However, the specific absence of critical discourse analysis or Systemic Functional Grammar approaches is not quantitatively highlighted or explicitly contrasted with other analytical methods. Consequently, the research gap is convincingly argued on conceptual grounds but could be strengthened by an explicit numerical or tabular summary illustrating how few prior studies applied CDA/SFG in this sector. Such a visualised comparison would make the identified gap more transparent and empirically grounded.

Although the review begins broadly, it gradually narrows towards theoretical frameworks directly supporting the dissertation's aims. The discussion of impression management and neutralisation techniques provides a solid foundation for RQ2. At the same time, Chapter 3 effectively links these to the critical accounting perspective, clearly positioning the work in opposition to mainstream ESG research.

The synthesis of main ideas at the end of the literature section smoothly leads to the formulation of RQ1 and RQ2. Despite the broad opening, the overall coherence between theory, aims, and questions is maintained.

Methodology
Chapter 4 is a key and relatively strong element of the dissertation. The author adopts a mixed-methods design, combining quantitative content analysis of GRI compliance (Phase 1) with reflexive thematic analysis complemented by critical discourse analytical methods based on Systemic Functional Grammar (Phase 2). This design aligns with the two research questions and effectively integrates objective measures of alignment with interpretive analysis of meaning and legitimation.

The chosen methodology is well-grounded in the theoretical context. The author explains that the quantitative phase critically examines formal claims of GRI compliance, while the qualitative phase explores discursive constructions of responsibility and legitimacy. The argument draws on critical accounting and discourse analysis in the context of ESG communication. The theoretical justification is adequate and not merely declarative.

However, the connection between neutralisation techniques and specific linguistic categories of SFG (such as transitivity, modality, or appraisal) remains mostly implicit and could have been elaborated more explicitly. The overall structure of the research design is clearly explained, and the sequential nature of the two phases is well justified.

Yet, regarding replicability, the methodological detail is uneven. For Phase 1, the coding framework is clearly described in the methods chapter (including Tables 5–6) and further detailed in Appendix 11. However, as the full codebook is largely relegated to the appendices, the transparency of the coding rules would benefit from a more concise summary in the main text. Inter-coder reliability is assessed using percentage agreement (around 83 %), but no coefficient, such as Cohen's κ, is reported. For Phase 2, the analytic steps (coding, theme development, and linguistic interpretation) are described and supported by thematic maps and illustrative extracts. Phase 2 provides a clear tabular overview of themes and codes (Table 8) but frequencies across airlines are reported just as an Appendix (8). As a result, the transparency of how widespread each neutralisation strategy is, remains somewhat limited.

Overall, the methodology allows (partial) replication of the quantitative phase, while the qualitative part remains interpretive and less transparent. The choice of 2019 as the latest comparable pre-COVID year is reasonable and linked to literature documenting the disruptive impact of the pandemic on aviation, but the justification could be made more explicit (e.g. by further discussing why 2019 is preferred over 2018 or 2020). The sample is adequately defined, though its representativeness is debatable (e.g., over-representation of Asian carriers, exclusion of smaller or non-English firms). These limitations are acknowledged but could have been discussed more thoroughly when interpreting results.

Validity and reliability are primarily discussed for the quantitative part (dual coding, coder discussion), while for the qualitative part, the author refers to the reflexivity and transparency of analytic steps. These reflections are correct but remain general rather than evidenced (e.g., by audit trails or peer debriefing). As the study relies exclusively on publicly available corporate reports, no issues requiring formal ethics approval arise, and the author does not report seeking such approval, which is reasonable in this context. Research limitations are clearly stated in the Discussion.

A more fundamental methodological limitation arises from the sampling design. The author includes only airlines that publicly declare compliance with the GRI Standards and whose reports are available in English. While this choice ensures comparability and data accessibility, it also narrows the analytical scope to companies already adopting the framework under evaluation. Consequently, the quantitative phase effectively measures the internal consistency of GRI-aligned reports rather than assessing the broader prevalence or quality of GRI disclosure across the industry. This introduces a selection bias that limits the external validity of the findings and renders the conclusion of "moderate to low compliance" partly self-referential. Including at least a small control group of non-GRI reporters or explicitly reframing

the aim as an audit of self-declared GRI compliance, would have strengthened the interpretive robustness of the results.

Analysis and Results

The empirical part is divided into two clearly structured sections. Both are logically connected, each with an introduction, analysis, and synthesis, which improves clarity.

The author follows the declared method of content analysis, assessing for each GRI 305 indicator whether and to what extent requirements are met in the reports. The analysis is conceptually sound and internally consistent. Tables in the results summarise alignment levels by category and by company. The results indicate moderate to low compliance, with substantial variation across indicators, which is interpreted as evidence of ceremonial conformity: formal declarations of GRI alignment often do not align with the actual content. The procedure is clearly described, although the notion of partial compliance is only defined in the results chapter rather than ex ante in the methodology, and the full list of disclosure components is relegated to the appendices rather than being summarised in the main text. Although inter-coder agreement is said to reach 83 per cent, no statistical reliability coefficient (e.g., Cohen's κ) is reported. The analysis aligns with the declared method and yields meaningful results.

Phase 2 relies on reflexive thematic analysis, complemented by CDA/SFG, to examine how linguistic constructions realise neutralisation and legitimation strategies. The analysis is rich and persuasive, supported by authentic excerpts that are linguistically annotated (modal verbs, passives, nominalisations). The author effectively moves from micro-linguistic to macro-discursive interpretation. As weaker aspects of this part, I consider unclear criteria for selecting "representative extracts"; absence of a table summarising frequencies of strategies across airlines; and transitions between SFG categories and neutralisation strategies are more illustrative than systematic.

Nonetheless, the interpretations are logically consistent, empirically grounded, and entirely in line with the critical discourse approach.

Results are presented clearly and logically. Tables and graphs in Phase 1 are well-explained, accompanied by textual commentary. The qualitative findings are organised thematically by identified strategies, each illustrated with a quotation and linguistic comment. The writing is fluent and stylistically controlled.

A minor issue is that the interpretative passages are dense and assume familiarity with CDA/SFG terminology; a short metalinguistic summary for each strategy would make the findings more accessible to a broader academic audience.

The results directly answer both research questions:

- **RQ1 (GRI alignment):** The author demonstrates quantitatively that the actual content of reports only partially aligns with GRI requirements.
- **RQ2 (Language and Legitimation):** The discourse analysis reveals that airlines utilise language to project legitimacy and justify their negative environmental impacts.

In the Discussion chapter, the author integrates both phases, arguing that low factual compliance (Phase 1) is accompanied by a high level of legitimation discourse (Phase 2). This integrative reasoning effectively closes the research framework.

Discussion and Conclusions

In the discussion, the author clearly links empirical findings with the theoretical perspectives outlined in Chapters 2 and 3, particularly impression management, ceremonial conformity, legitimacy theory, and critical accounting. The transition from results to discussion is smooth: findings on limited factual compliance (Phase 1) and the use of neutralisation strategies (Phase 2) are interpreted through theories of symbolic reporting. The author convincingly argues that GRI compliance claims often serve legitimating rather than transparent purposes.

The discussion does not simply repeat the literature but engages with it critically –contrasting its assumptions (that reporting enhances accountability) with the study's evidence (that it may reproduce legitimation discourse). This returns to the original research gap and effectively closes the theoretical loop. From a formal standpoint, the discussion handles sources well – citations are used not to decorate but to develop the argument.

The theoretical contributions are well articulated and appropriate for a critical dissertation. Combining quantitative compliance assessment and qualitative CDA allows a more holistic understanding of corporate sustainability reporting as a discursive practice. Many existing studies confuse declared compliance with substantive content, leading to methodological naïvety in ESG research. The findings extend the notion of impression management by showing that greenwashing is not only deliberate manipulation but can also reflect structural institutional pressures. These implications are well-reasoned, directly derived from the findings, and provide clear added theoretical value. The author avoids empty formulas such as "the study extends the literature" and instead specifies how it does so.

The dissertation also formulates realistic, practical implications for regulators, companies, and researchers. The implications are proportionate to the study and remain within its empirical and theoretical scope.

The author also identifies the main limitations of the research, presenting them constructively, as directions for further inquiry rather than excuses. Suggestions include longitudinal designs, expansion to other sectors, and inclusion of interviews with sustainability managers. This section is factual, self-critical, and reinforces the researcher's credibility.

The concluding chapter summarises the main findings, explicitly returns to both research questions, and states that they have been fully addressed. The summary is concise, focused, and logically links empirical results to theoretical conclusions. No new arguments are introduced, and the dissertation ends where it should – once its objectives have been fulfilled.

Conclusion

Based on a comprehensive evaluation of the dissertation's theoretical framework, methodological design, empirical analysis, and discussion, I conclude that the doctoral dissertation by Mr Eljas Johansson, M.Sc., entitled "(Un)disclosed Sustainability: A Critical Analysis of Airline Climate Disclosures," meets the requirements set out in Article 187(1) and (2) of the Act on Higher Education and Science.

The dissertation presents a solid level of general theoretical knowledge in the discipline of management and quality sciences and convincingly demonstrates the candidate's ability to conduct independent and methodologically sound research.

Questions for the thesis defence:

1. Your dataset includes only airlines that publicly declare compliance with the GRI Standards. How do you justify drawing conclusions about the overall state of airline sustainability reporting from such a restricted sample, and how might including non-GRI reporters have altered your findings?

2. In your qualitative phase, you combine Systemic Functional Grammar with neutralisation theory. Could you explain in precise analytical terms how specific linguistic categories (e.g., transitivity or modality) were mapped onto particular neutralisation strategies? How did you ensure consistency in that interpretive process?

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