Opportunities and challenges
with the GDPR implementation

A study of how the GDPR has
affected business processes in Sweden

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Abstract

The General Data Protection Regulation is a relatively new law that is applied to all companies within the member states of the European Union. The law is established to protect individual's personal rights and privacy from being misused. The purpose of this qualitative study is to investigate how businesses based in Sweden have complied with their internal and external processes in alignment with the GDPR. The gap that was found was that limited research has been made regarding how businesses have complied in alignment with the law after the implementation. To investigate this problem area, semi-instructed interviews were conducted with five large companies in Sweden. The results that were found was that the General Data Protection Regulation has contributed to different challenges for businesses as well as opportunities. Nevertheless, a major finding from the empirical presentation together with previous research was that the businesses need to standardise their processes to align with the standards of the General Data Protection Regulation.

Acknowledgement

Table of Content

i) List of Figures and Tables

Figures

Tables

ii) List of Abbreviations

Abbreviation	Explanation
B2C	Business-to-customer
CEO	Chief Executive Officer
CFO	Chief Financial Officer
DPD	Data Protection Directive
DPO	Data Protection Officer
EDPB	European Data Protection Board
EEA	European Economic Area
EU	European Union
GDPR	General Data Protection Regulation
HR	Human Resources
IT	Information Technology
NGO	Non-Governmental Organisation
PUL	Personuppgiftslagen
SEC	Securities and exchange commission
SOX	Sarbanes-Oxley Act

1. Introduction

The first chapter will introduce the background, problematization, purpose and the research question of the study. The following sections will present the thesis outline, which demonstrates the structure of the study.

The information age, also known as the digital age, has brought on tremendous amounts of opportunities and possibilities to improve various aspects of life, however, new challenges have also been on the rise as a result (Degeling, Utz, Lentzsch, Hosseini, Schaub & Holz, 2018). One of the challenges that have been brought on by digital technology specifically, is the issue of data privacy. Data privacy, also known as information privacy, refers to information technology (IT) that handles individuals or organisation's ability to establish what type of data composed in a computer system can be shared and distributed with third parties. The importance of data privacy lies within keeping the personal information of customers that needs to be protected, private (Spataru-Negura & Lazar, 2018). This enables the customer's identity to be safe as well as keeping the reputation of the company that manages the data untarnished. As the fast pace of digital technology continues to unfold, the matter of privacy and integrity of people is an ongoing and current debate. The root of the problem lies within how businesses accumulate personal data of individuals without their consent or consciousness on the internet (Degeling, et al., 2018). Personal data can be described as information akin to an identified or an identifiable individual. An identifiable individual is a person who can be either directly or indirectly identified for instance by their name, email address or personal number (European Commission, n.d). To accommodate this issue, the European Union (EU) introduced a new law that would run through businesses regarding how they handle, store and process personal data, the General Data Protection Regulation (Degeling, Utz, Lentzsch, Hosseini, Schaub & Holz, 2018). All member states within the EU are obligated to adhere to the General Data Protection Regulation and adapt their processes internally and externally to be in alignment with the new law. In the cases where businesses are not complying with the new law, consequences in the form of immense fines can result as an outcome (European Commission, n.d).

Furthermore, with the implementation of a new law, comes new routines, new procedures, new ways of working and adapting and thus complying with the General Data Protection Regulation has been a challenge for some businesses whilst other businesses have accustomed more smoothly (Li & He, 2019). For some businesses, an extensive preparation before the law was performed to have a smooth transition and therefore these businesses have for the most part avoided challenges that the other businesses faced. Whether the implementation of the General Data Protection Regulation has been a pleasant transition or not, all businesses within the borders of the EU have had to adjust to the law and the procedures it contains in some way or another (Spataru-Negura & Lazar, 2018). This paper will, therefore, consider the challenges that have arisen with the implementation of the General Data Protection Regulation for businesses as well as the opportunities that have resulted simultaneously. This will be achieved with the help of the institutional theory, which will work as an underlying framework throughout this paper. The businesses investigated are businesses from the food retail industry; Lidl, ICA and Willys as well as from the interior design industry, specifically; Hemtex and IKEA.

1.1. Background

Before the General Data Protection Regulation, the EU had a law regarding data protection that had existed over a long period called the Data Protection Directive (DPD), established in 1995. The purpose of the DPD regarded personal data of individuals and protecting the individual's rights and was an essential component of EU privacy law as well as the international human rights law. However, due to the rapid transformation of technology, the law needed to be reassessed and the outdated DPD needed to be replaced since it was no longer current in today's evolved and modern world. A new law regarding data protection was formed as a result to replace the DPD as well as the national laws that had altered the directive such as the Personuppgiftslagen (PUL) in Sweden. The PUL was based on the joint rules that were determined in the EU, however, this law, as well as the DPD, was replaced with what we call today the General Data Protection Regulation (GDPR) (Rossow, 2018).

The GDPR was approved in April 2016 by the European Parliament and by May 2018 the legislation was implemented all across the EU (European Data Protection Supervisor, n.d). The purpose of the GDPR is to provide businesses with legal guidelines to protect the privacy and the

personal data of the citizens within the borders of the EU. The law applies to all businesses that handle the data of the citizens in different ways, all from insurance companies to banks. The GDPR encompasses 99 articles surrounding businesses obligations and the rights of the people when it comes to how their personal data is collected, transferred, processed and stored (Rossow, 2018). The GDPR consists of seven fundamental principles; lawfulness, fairness and transparency, purpose limitation, data minimisation, accuracy, storage limitation, integrity and confidentiality and lastly accountability. The GDPR principles will be discussed in more detail in the later chapters.

The legislation provides people with new digital rights to control and access their personal data that takes place on the internet but also in analogue documents. People also have the right now, thanks to the GDPR, to request how businesses use their personal data and how the business collects and stores the data as well as demand that data gets deleted. The legislation also requests from the businesses to be more transparent with how they use personal data and explain it thoroughly (Krystlik, 2017). The main purpose of the implementation of the GDPR and the differences to the prior laws is that the GDPR has stricter restrictions when it comes to handling personal data. The former laws were interpreted differently and more freely within the EU. The GDPR aims to unify the regulation within the EU to simplify the international business environment. In some countries, the restrictions of the prior laws were tougher like for instance, in Spain where penalties were served to those who did not abide by the laws of the data management. Whilst other countries such as France, the restrictions were not as tough and penalties were rarely given for those not following the rules (Tankard, 2016). Thus, the GDPR intends to provide tougher restrictions which are regulated throughout the countries within the EU to establish standardised processes applied to all businesses that manage personal data. The businesses within the member state of the EU are required to comply with the GDPR and all the processes and routines it consists of (Krystlik, 2017).

Furthermore, even though the GDPR applies within the borders of the EU, the law also has a significant effect globally (Li & He, 2019). For instance, some businesses find it more effective to apply the law for all of their customers (not only those from the EU), instead of having two different policies for their range of customers. Also, businesses outside of the EU have to apply the GDPR in the cases where they store data regarding individuals from the member states of the EU. Thus, under specific conditions, the GDPR applies to businesses outside of the EU as well. The GDPR

poses both potential opportunities and new challenges for organisations operated all over the world. Therefore, it can be advantageous for companies outside of the EU to make changes and adjustments in their organisations to comply with the GDPR. The GDPR only protects citizens of the EU, however, the impact that the law has can affect any organisation all around the world that targets the European market (Li & He, 2019).

1.2. Problematization

The problem under investigation for this paper is how businesses comply with the GDPR and the changes that have occurred as a result of the new regulation. The lack of clarity, uncertainty and changed processes both internally and externally has been a challenge for businesses all over the EU and many businesses have struggled to adapt and comply in alignment with the GDPR (European Commission, n.d).

May 25th, 2018 was an important day in the EU and the European Economic Area (EEA), the new regulation, the GDPR was applied to all businesses within the EU member states. The goal with the GDPR was and still is to protect the privacy and personal data of the citizens of the EU by providing businesses with legal guidelines that they are obligated to comply with. The GDPR guidelines are structured with 261 pages, including 99 articles and within these articles, there are 173 recitals (Foulsham, Hitchen & Denley, 2019).

The GDPR has affected businesses in different ways as they face strict conditions when obtaining consent from their customers as well as managing their personal data. According to previous research, businesses struggled to implement the GDPR in their organisations by the intricacy and limited knowledge with the law (Brodin, 2019). Since the GDPR covers many aspects that businesses need to adjust to, researchers have found the importance of clarifying the means for the law individually for each business, as every business function differently. It is strongly emphasized to understand the GDPR meticulously, specifically for each business, since not complying with the law could lead to major consequences, such as high fines (Pyle, Manyé, Swerdloff, Sharp, Irvin, Koziol & Goodloe, 2018). The new regulation required the businesses to adapt and change according to the GDPR, these requirements are not necessarily only external challenges as in obtaining consent. They are also requirements regarding internal processes, systems and interoperability that have to be adjusted and coordinated according to the GDPR (Böhmecke-

Schwafert & Niebel, 2018). Research shows that due to the GDPR being based on transparency and ethics, the GDPR implementation sets higher demands and standards for businesses and changes the standards according to best practices. Therefore, business processes and functions have to standardise throughout the organisation (Goddard, 2017).

Furthermore, just as the GDPR has changed the structure and processes of business-to-business (B2B) relations, it also affected business-to-consumer relation (B2C) (Goddard, 2017). Researchers have investigated the impact of technology on B2B and B2C, the article further emphasises that the customer buying processes are usually seen in the patterns of three phases. The first phase, *information gathering,* indicates the establishing and identifying of the need or alternatives needed, the second phase is *product negotiation* and pinpoints the budget evaluation and setting budgets, the third and last phase is *purchase and* illustrates the usage and purchase of the buying process. The article further discusses that the B2B buying processes have changed and much is influenced by the change and advancement in technology and communication technologies (Grewal, Lilien, Bharadwaj, Jindal, Kayande, Lusch, & Sridhar, 2015). The GDPR also requires that data can only be stored as long as it fulfils a purpose for the business, which in other terms means that it cannot be stored for immeasurable time (Datainspektionen, n.d A).

Moreover, the GDPR consists of fundamental principles that businesses need to align with (Datainspektionen, n.d A). The principles are very precise, and for any business that handles personal information and personal data are obligated to follow and impose the principles on their business procedures and standards. The principles will be further discussed in the next chapter. The principles are as follow (Datainspektionen, n.d A):

- Lawfulness, fairness and transparency
- Purpose limitation
- Data minimisation
- Accuracy
- Storage limitation
- Integrity and confidentiality
- Accountability

1.3. Purpose & Research Question

The purpose of this qualitative study is to investigate how businesses based in Sweden have complied with their internal and external processes in alignment with the GDPR. The businesses investigated are businesses from the food retail industry; Lidl, ICA and Willys as well as from the interior design industry specifically; Hemtex and IKEA. Therefore, the paper will evaluate the effects the law has had on the investigated businesses and what kind of challenges and opportunities that the law has resulted in terms of the effects from the internal and external processes.

This paper will specifically focus on two aspects of change; challenges and opportunities. Additionally, to fulfil the purpose of the paper and identify the specific intention that the study will address, the following research question "how does the implementation of a new coercive mechanism in the form of GDPR affect institutions in retail based on the regulative, normative and cultural-cognitive pillar of institutional theory" will be examined based on the described problematization above. In order to break down the research question and analyse it thoroughly, two sub-questions have been derived.

Sub-question 1:

- **What type of internal and external challenges are businesses faced with regarding the GDPR?**

Sub-question 2:

- **What type of opportunities are presented for the businesses regarding the GDPR?**

The literature review conducted will underline previous findings in regard to challenges with the GDPR, however not much research has focused on the GDPR post its implementation. Therefore, this research aims to investigate how businesses have faced the transformation since the implementation of the GDPR. Hence, the approach of the research question is primarily to understand and acknowledge the processes of the GDPR in businesses and fill the gap in the academic field of the GDPR. The gap in the research that was found was that since the GDPR is a new law, not much research has been done regarding how businesses have complied to the law after its implementation. The first sub-question seeks to investigate the internal and external challenges that businesses have faced due to the GDPR. A study of both internal and external challenges will enable the authors to achieve a comprehensive contextual perception of the

challenges. The internal challenges will revolve around processes within each company, specifically data management and internal business operations. Whilst the external challenges will revolve around, for instance, how each business enlightens their customers of how they manage and handle the GDPR management. The second sub-question seeks to investigate how businesses have embodied the GDPR by seizing opportunities through the implementation of the legislation.

1.4. Thesis Outline

This thesis is divided into eleven chapters.

The first chapter includes the introduction of the research paper, the chapter continues with the background, problematization, purpose and research question. The chapter introduces the intentions of the paper and what the reader will expect from the paper. The second chapter covers in-depth information about the GDPR. The third chapter covers a literature review that covers previous findings, this is to enlighten the reader about the chosen topic and the background research that is available. Chapter four includes a theoretical approach, which will be applied later in the paper to support the study. The fifth chapter discusses the methodology of the paper, this includes research design and research method that is applied as techniques and processes to conduct the study. The sixth chapter covers the empirical presentation and the seventh chapter analyses the empirical presentation. Chapter eight covers a discussion and conclusions that includes the previous chapters that present comprehensive arguments based on the research topic and findings. Chapters nine to eleven, features the ending of the paper; contributions, limitation and further research.

2. The General Data Protection Regulation

This chapter covers the transition from the previous Swedish law, the PUL into the GDPR. The chapter further discusses in-depth information and clarifications regarding the GDPR and how the GDPR is constructed and applied to businesses.

2.1. From the Personuppgiftslagen to the General Data Protection Regulation

All information that is associated with a person, directly or indirectly is personal information, for instance; name, address, picture and voice recording (Datainspektionen, n.d B). The GDPR replaced the PUL, a former Swedish law that regulated personal information in purpose of protecting an individual's information and integrity from being misused and abused (Datainspektionen, n.d C).

Although the PUL was a Swedish law, it followed common grounds and regulations that was established within the EU (Datainspektionen, n.d C). As much as this sounds similar to the GDPR, there are substantial differences, and the major difference is that they serve various purposes. The PUL was not strict at the same level as the GDPR, in regard to individual's rights to their personal information that has been collected regarding the data operability. With the PUL, businesses were obligated to state "we have registered your information" however, they were not obliged to inform the customers of what the data they stored, managed and collected was used for (GDPR, 2019). This differs greatly from the GDPR.

The GDPR is a regulation that is applied and is enforced on all member states within the EU and serves the purpose of protecting individuals' freedom and rights of their personal information and privacy. The GDPR has a unitary and equal purpose to favour the mobility of managing data across the EU. Everything from data collection, usage, processing, storage to obliterating data must comply with the GDPR (Datainspektionen, n.d D).

The GDPR consists of seven core principles that were mentioned in the background and problematization sections that businesses are obligated to comply by, the principles are as follow;

Lawfulness, fairness and transparency

The processing of personal data needs to be on lawful grounds, the collected data should be reasonable and fair for businesses to benefit from, also the data management has to be transparent and understandable to the registered data subject. An individual that is a part of the member states of the EU is a data subject in the GDPR terminology and an individual that has consented to a business as well signed a contract is a registered data subject (Datainspektionen, n.d A).

Purpose limitation

To collect data from individuals, a legitimate, clear and specific purpose has to be made, also the limitation remarks how long the data should be stored, what to do and not do with the collected data.

Data minimisation

The collected data should only be collected to achieve and serve a relevant purpose and not store data for undefined causes.

Accuracy

The collected and processed data should be accurate, inaccurate data must be erased and updated if necessary, it is strongly emphasized for businesses to have routines that they can follow so that these procedures can be corrected immediately.

Storage limitation

The collected data may only be stored for the time it is filling a purpose and the data must be erased when it is no longer necessary, regular routines for disposal of data must be established.

Integrity and confidentiality

The collected data is to be protected in confidence so that only authorised individuals have access to it, the data should be responsible, secure and not risk the accidental loss of data and data damage. It is required to have security and technical procedures to assure the protection of data, these procedures may be securing the computers firewalls and back-ups systems.

Accountability

Businesses are responsible for being accountable and follow the principles of the GDPR, therefore, they should validate their accountability of following and complying with the principles.

Furthermore, businesses that want to process personal data must have lawful grounds to comply with the GDPR. The lawful grounds for businesses are; "*consent*", the data subject must consent to give their personal information, "*contract*", a contract between the data subject and the data

controller, "*legal obligation*", the data controller has legal obligations to process certain data. Moreover, "*weighing of interest"*, is when the processing of data is necessary to be processed without the registered data subjects consent, this is when weighing of interest outweigh the registered data subjects interest, in the means of the necessity for the business purpose (Datainspektionen, n.d E).

Finally, businesses that are not in compliance with the GDPR or violate the regulation may face high administrative fines up to 20 million Euros, or 4% of the company's global revenue. However, for less severe infringements, the administrative fines are set up to maximum 10 million Euros, or 2% of the company's global revenue.

Although in Sweden, warnings can be issued by the Swedish data protection authority, and the authority can also order reprimands on businesses that violate the GDPR (Datainspektionen, n.d F).

2.2. The Structure of the General Data Protection Regulation

The 261 pages long guidelines of the GDPR are demanding and complex, and the 99 articles and recitals are key requirements to comply with the GDPR (Axinte, Petrică & Bacivarov, 2018). The GDPR is structured with an information flow that emphasizes several involved parties (*see figure 1*); The *European Data Protection Board (EDPB)* is responsible for the application of the GDPR. The *lead supervising authority* is responsible for regulating data protection. A *Data Controller* is in the centre of the information flow, the data controller is an essential role at an organisation since he/or she will be submitted with the equitable material and guidance from the EDPB. The *Data processor* is not at the centre of the flow as the data controller; however, the data processor will also be submitted with equitable material and guidance to the EDPB. *Third countries* indicate that personal data is handled either by being stored or processed in a country which is not a member state of the EU. *Data subjects (individuals)* are individuals who are based in the member states of the EU. *Third parties* indicate someone other than the data subject, controller or the processor, for instance, an authority, or a legal person that has the permissions to process the data. The information flow under the GDPR briefly defines how the organisation is supported by the EDPB and demonstrates the structure of all parties and how the communication blows between them (Axinte et al. 2018).
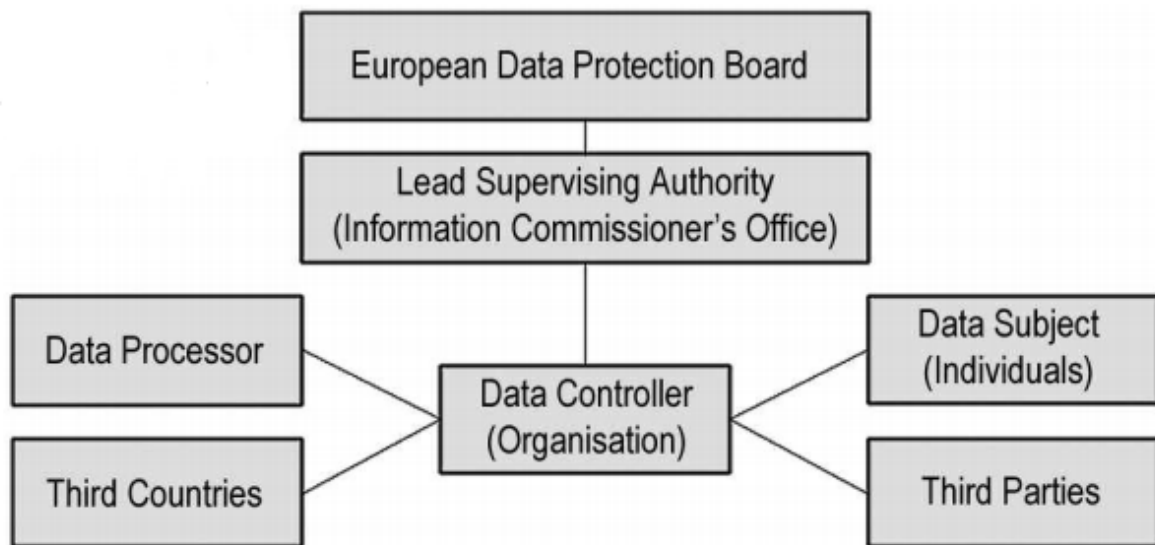
Figure 1. Information flow under the General Data Protection Regulation (Axinte et al. 2018)

3. Literature Review

In this chapter, a literature review has been carried out from previous research regarding the GDPR and the effects it has had on businesses operating within the EU. Two recurring topics were found; data privacy associated with the GDPR and internal and external challenges with the GDPR. Thereafter, a section regarding related research in the form of the Sarbanes-Oxley Act, will be discussed. The articles that have been used in this literature review were accessed from three primary sources; Uppsala university library, Google scholar and Digitala vetenskapliga arkivet (DIVA). To make the review as accurate for this study as possible, filtering and keywords were used to find relevant articles.

3.1. Data Privacy Associated with the General Data Protection Regulation

A recurring theme that was found in the review of the literature was data privacy associated with the GDPR. Since the GDPR is all about protecting personal data (European Commission, n.d), the subject of privacy is inevitably and was therefore found frequently throughout the literature. Data privacy and data security are terms that are often mixed up; however, they are not the same. Data privacy refers to the compliance with data regulations and data protection laws and has a focus on how to share, delete, process, archive and collect the data. Data security, on the other hand, measures an organisation's ability to hinder any third parties from unauthorized entry when it comes to digital data. Even though the data privacy and the data security differ in meaning, they are both needed to correctly protect data as well as comply with data protection laws such as the GDPR (Ooijen & Vrabec, 2019).

The implementation of the GDPR aims to enhance the data privacy of the consumer in today's evolved world, where technological developments have brought on phenomena such as Big Data to the surface, where enormous amounts of data are analysed and also protected in some cases (Russom, 2011). The GDPR has updated data privacy regulations that were previously existing, before social media and cloud platforms and so forth. The integrity of personal data collected from individuals by businesses is now thanks to the GDPR, enhanced, where the GDPR assures that personal data is gathered legally and under rigid conditions (Truong, Sun, Lee & Guo, 2020). As mentioned earlier in this paper, the integrity of personal data was protected before the GDPR through other laws such as the PUL and the DPD, however, the GDPR has taken privacy and

integrity to another level (Krystlik, 2017). A study shows that increased data privacy and security as a result of the GDPR, since it has been beneficial for not only the consumer but also the business that handles and stores the consumer's personal data (Ooijen & Vrabec, 2019). The trust from the consumer to the business increases substantially when the consumer is offered more transparency and clarity as to where and how their data is managed. The GDPR has also worked as a stepping-stone for governments outside of the EU to reassess their laws and regulations when it comes to data privacy. The GDPR has worked as a framework for organisations to take responsibility for their management of personal data and how they process it (Ooijen & Vrabec, 2019).

The privacy aspect within the GDPR is established by the assumption that the right to privacy and security when it comes to the protection of personal data are fundamental human rights. In 2010, Facebook sparked a lot of controversy on the issue of data privacy when they introduced to their 350 million users a new default privacy setting. This privacy setting was accused of decreasing the users' control and at the same time, it was allegedly intended to push the users of the platform to reveal more personal data about themselves. The founder, Mark Zuckerburg tried to legitimize this privacy setting by saying: "people have really gotten comfortable not only sharing more information and different kinds, but more openly and with more people. That social norm is just something that has evolved over time" (Sobolewski, Mazur & Palińsk, 2017, pp. 211). Zuckerberg also commented on the user-privacy crisis that Facebook endured by admitting to the company's mistakes and how they are working on rebuilding their users' trust again. Whether privacy in today's digital era is of the past or not can be debatable, however, the role of the GDPR is to not let digital privacy be of the past but rather improve existing rules and regulations to benefit the consumer and protect their privacy (Sobolewski, Mazur & Palińsk, 2017).

Moreover, privacy associated with the GDPR can also be viewed from a user-centric approach. A study from 2017, examined whether the GDPR is a step towards an internet that is user-centric. The article mentions the origins of the internet, and that the internet was founded with the basis of transparency and openness as well as user-centricity. The authors move on to the user-centric aspect and the two elements it consists of; the ability to have control over one's activities online and the freedom of selection. The two elements of user-centricity are then related to the GDPR and the basis of what the law stands for, where the authors found a correlation among the two concepts (Sobolewski, Mazur & Palińsk, 2017). Another article also examines the GDPR in correlation to the internet, where the authors examine the impacts that the GDPR has on web privacy. The study

was carried out through examining 500 of the most popular websites across the world. The conclusion that was drawn from the results was that the GDPR contributed to the web being more transparent. However, the authors argue that there are still adjustments that need to be made because of lack of both usable and functional tools for the users to deny or agree to processing their own personal information (Degeling, Utz, Lentzsch, Hosseini, Schaub & Holz, 2018).

3.2. Internal and External Challenges with the General Data Protection Regulation

The last recurring theme of this literature review will cover literature findings on internal and external challenges with the GDPR. The legislation of the GDPR took place in May 2018 (European Data Protection Supervisor, n.d), and by that time many businesses had not yet been accustomed to the new regulation (Sirur, Nurse & Webb, 2018). As the GDPR has brought on many possible opportunities to the businesses, the law has also given rise to new challenges. A study from 2019 mentions the lack of competence from businesses when it comes to truly understanding the process of the GDPR and all it comes with (Li & He, 2019). The authors go on with explaining that businesses all over the world need to make adjustments in their business to comply with the GDPR. Even though the GDPR is applied within the borders of the EU, the law also has an impact globally and affects all the businesses that aim at the European market (Li & He, 2019).

Furthermore, as the GDPR is aimed to protect people's personal data, the law also brings challenges to the businesses area of work. Previous research shows that internal challenges such as, lack of awareness and vague clarification of what is allowed have been a significant challenge for businesses. Further, this indicates greater challenges since businesses are in questionable positions of not knowing how to act based on their uncertainties (Tikkinen-Prir, Rohunen & Markkula, 2018).

Moreover, the GDPRs purpose is initially to have unitary mobility of data in the EU, previous studies and findings have stated the lack of unitary harmonisation, and the holistic standard across the EU is still unsettled and a unitary approach is not fulfilled (Svenskt näringsliv, 2019). Researchers have found that interoperability and harmonisation are fundamental so that data sharing regulation could reach its effectiveness. The issue of data sharing regulation and jurisdiction is that they are not harmonised and show a lack of consensus within the member states

of the EU/EEA (Townend, 2018). It is further discussed that the initial goal of the GDPR is to harmonise one standard all over Europe however, which is still an ongoing process (European Commission, n.d).

Moreover, researchers have criticized the uncertainty and the lack of guidance that member states of the EU have failed to provide, such as the clarification of some principles and technicalities. Hence, the dissension and the uncertainty to understand how to undertake the GDPR compliance (Cvik, Pelikánová & Maly, 2018). An article from 2018 states that "one of the main reasons for this is that GDPR is mostly a legal document, providing little if any technical guidance to the entities that are obliged to implement it" (Politou, Alepis & Patsakis, 2018, pp. 15), the researchers indicates that the reason to why the GDPRs implementable guidelines were not good enough was due to an initial action by the EU. The intentions of imprecise implementable guidelines were based on that the EU did not want to assist conclusive assessments and technologies to not create competitive advantages, hence businesses faced internal challenges to align with the GDPR (Politou, Alepis & Patsakis). Another author evaluates the design principles of the GDPR and sees them as very inconclusive and complex dimensions, the author further argues that the GDPR is still lacking formalisations, not enough has been completed yet (Tamburri, 2020).

Other challenges in regards to the implementation of the GDPR is tension between two approaches mentioned in a study from 2017 (Sobolewski, Mazur & Palińsk, 2017), the first approach indicates that protected personal data are fundamental human rights, whilst the other approach describes privacy as an asset that is tradable and in today's modern world has become a type of online currency. This tension has been an ongoing debate in the online world, where the two approaches collide in their view of personal and protected data that is brought on by the GDPR (Sobolewski, et al., 2017). The first approach which indicates that personal data are individuals' fundamental right is a significant challenge since that individuals have the right to be forgotten from the system (Datainspektionen, n.d G). This implies that the GDPR has enabled individuals' the power to request the data that is being stored about them and they have the right to demand that a business no longer store or process their personal information (Shah, Banakar, Shastri, Wasserman & Chidambaram, 2019). Therefore, this has set challenges within the internal and external data management, data has to be handled with considerate and effective procedures and ensure that the data is handled with extended techniques and security to erase data with automated functions (Li, Yu & He 2019).

Furthermore, the internal and external management of personal data had to be altered since the GDPR required changes in how the businesses handled personal data. This implies that the ordinary internal and external processes have changed to comply with the GDPR (Tzolov, 2018). Changing internal and external management is crucial since it can determine the success factors of B2Bs and B2Cs, therefore, it is crucial for sustaining the relationship with external sources (Eid, Trueman & Ahmed, 2002). Further, an article argues that "it takes a village" (Mendoza, 2018, pp. 1155) for a business to comply with the GDPR. To modify and change the processes of a business, it requires a lot of alteration in the groundwork (Mendoza, 2018). The internal and external processes must since the implementation of the GDPR change and maintain processes according to the GDPR with a primary focus to protect personal data (Tzolov, 2018).

3.3. Related Research

To understand the GDPR on a deeper level, research regarding similar laws can be of use. By researching corresponding laws and the effects, challenges and outcomes that the law has had, one can compare it with the GDPR and analyse the results of introducing a new law that is enforced on companies regardless of whether they businesses agree to the changes or not.

Throughout time, there have been other laws similar to the GDPR, laws that were enforced on organisations that had to comply with new legislation. An example of such law is the Sarbanes-Oxley Act (SOX), also known as the Public Company Accounting Reform and Investor Protection Act. The SOX is a law that was applied by the United States Congress in 2002, a bill was written by representative Michael G. Oxley and Senator Paul Sarbanes in response to previous corporate scandals (Coates, 2007). The intention behind the implementation of the law was to reassure transparency in corporate governance and financial reporting in public companies and in turn protect the public as well as investors against mismanagement and corporate financial frauds (Ramos, 2006). The SOX was a result of a wave of accounting scandals at corporations such as Enron and WorldCom to name a few, these accounting frauds resulted in investor and corporate losses of billions of dollars. These losses created negative impacts in the financial market as well as on the general trust of the investors. The purpose of SOX, among other things, was thus to restore investors' faith again by enforcing stricter regulations of how publicly traded companies in the United States handled their accounting, financial procedures and regulated auditing and so forth. The companies are now, for instance, obligated to submit annual assessments to the Securities and

Exchange Commission (SEC) of the performance and effectiveness of their internal auditing controls. The internal controls allows the public to take part in and gain insight into the procedures of the different companies (Coates, 2007).

According to previous research, the SOX provided the area of corporate governance stricter laws that were more effective than before. Prior to the implementation of the SOX, other laws also were intended to fight theft and fraud, however, these laws were not as effective and strict. Thus, the enforcement of the SOX was needed to minimize and diminish corporate financial frauds and mismanagement, since a wave of scandals were occurring prior to the law, drastic actions needed to be taken (Coates, 2007). Corporations that do not comply with the SOX, are faced with fines up to 5 million dollars as well as jail time up to 10 years depending on the severity of their actions (Compliance Guidelines, 2020). Another study mentioned the issues of standardisation, and that companies that were enforced to comply with the SOX, needed to standardise their key financial processes, exclude redundant information and reduce inconsistencies in data definition and so forth. However, the study also discusses unexpected benefits that have arisen as a result of the SOX, for instance, the legislation has resulted in some companies developing better information regarding company operations to avoid making poor decisions (Wagner & Lee, 2006).

Previous research has suggested that regulators ought to learn from previous laws, such as the SOX (Otter, 2019). Just like the SOX, the GDPR is also an enforced law that has limited organisations from processing and operating according to their previous routines, and it is further discussed that both laws regulate the organisation's data management and the integrity of processing the data (Otter, 2019). To increase transparency and to make sure that organisations are in compliance with the law and protect all the involved parties, both the SOX and the GDPR require reporting documents to be demonstrated (Satyaketu & Stewart, 2018). Equivalent to a data controller who determines the data processing in regard to the GDPR, the SOX requires accuracy of internal control reports which are the Chief Executive Officers (CEOs) and Chief Financial Officers (CFOs) responsibilities (Blume, 2018). The laws demand these reports to ensure that the companies are obeying the legislation, therefore, the documents are obtainable by investors and consumers. In this way, the laws facilitate the transparency of the processed data to the investors and the public (Blume, 2018).

Previous research has also found that when a new law is applied, organisations need to carry out steps and measures to implement and maintain processes that are necessary and effective. Thus, organisations can ensure that they are able to disclose appropriate acts in order to comply with the law. A study discusses; "SOX, GDPR, and other laws and regulations amplify the fiduciary duty of care upon organizations to properly protect assets and maintain the value of IP. Executing the aforementioned steps will align an organization towards compliance, protecting the value of assets, and mitigating risk" (Tersteeg, 2018, pp. 485). With the term "IP", the author refers to intellectual property. Additionally, the research shows that organisations must be engaged and proactive so they can establish reasonable strategies and processes in order to standardise their routines, and in turn, organisations can be in compliance with the law (Tersteeg, 2018).

Other researchers further analyse the experiences of implementing the SOX by using institutional theory, since that institutions have an important role in the implementation of a law (Braganza & Desouza, 2006). Whereas organisations experience pressure when a law is implemented by an institution, it is argued by researchers that it is important to understand the actions the organisation takes (Braganza & Desouza, 2006).

3.4 Summary of Literature Review

To sum up the literature review, previous research and literature findings show the strict conditions and regulations of the GDPR that are implemented in European businesses and the expensive costs resulting in cases where businesses are not complying with the law. The GDPR is grounded on the privacy terms of an individual and their right to their personal information, hence the GDPR has facilitated transparency and clarity of the personal data processed to protect the individual's rights to their personal data. Additionally, the literature findings showed challenges with the GDPR, specifically internal and external challenges that included uncertainty of the GDPR guidelines and challenges to change business procedures. Related research in the form of similar laws to the GDPR, the SOX specifically, have also been reviewed in this chapter in order to understand the contrast between them as well as review how previous enforced laws have changed organisations. The literature review has provided a more in-depth understanding of the previous research of the GDPR. The literature review will also benefit the study by adding academic relevance through the research regarding the GDPR and the procedures it contains, and the effects resulted from the

implementation of the law. By conducting the literature review the authors have gained more knowledge in this field as well as understanding the existing gaps in the research.

4. Theoretical Approach

This chapter will revolve around institutional theory and the three pillars that it consists of. The concept of institutional theory permeates throughout the entire paper and works as a guideline for the interview template. The first section will provide an overview of the theory and the second section will provide a more thorough description of the theory through the three pillars.

4.1. Institutional Theory

The institutional theory is based on organisations behaviour and perception of their environment and is a theory that is derived from other disciplines such as political science and economics. Organisations are entities that are dynamic, and focus is thereby based on how the institutions evolve for the better by embracing and interacting with the social system (Eriksson-Zetterquist, 2009). Scott defines institutions as "Institutions are composed of regulative, normative and cultural-cognitive elements that, together with associated activities and resources, provide stability and meaning to social life" (Scott, 2014, pp. 48). Scott indicates that the theory elevates institutions that are resistant to change and therefore the framework constitutes elements within the pillars for social behaviour. Institutional theory is based on a more resilient and deeper aspect of social structure. It acknowledges procedures by which structures, containing schemes, norms, routines and rules are created as guidelines that are authoritative for social behaviour (Tina, Goodstein & Richard Scott, 2002).

The word institution is defined in various ways by different researchers, most researchers perceive institution as a term that consists of normative, regulative and cultural-cognitive activities and structures that contribute to meaning and stability to social behaviour (Scott, 2014). The three pillars are fundamental since their aim is to support or/and construct the institutions. The three pillars can be seen as fundamental elements in order for institutions to find stability in the social life (Scott, 2014). The table 1 shows that the pillars consist of dimensions which indicates to the pillars features. The pillars and their dimensions will be further discussed in this chapter.

	Regulative	Normative	Cultural-Cognitive
Basis of compliance	Expedience	Social obligation	Taken-for-grantedness Shared understanding
Basis of order	Regulative rules	Binding expectations	Constitutive schema
Mechanisms	Coercive	Normative	Mimetic
Logic	Instrumentality	Appropriateness	Orthodoxy
Indicators	Rules Laws Sanctions	Certification Accreditation	Common beliefs Shared logics of action Isomorphism
Affect	Fear Guilt/ Innocence	Shame/Honor	Certainty/ Confusion
Basis of legitimacy	Legally sanctioned	Morally governed	Comprehensible Recognizable Culturally supported

Table 1. Pillars of the institution (Lopes, Guarda & Oliveira, 2019).

4.2. Regulative Pillar

The first pillar is the regulative pillar and is distinguished by the appearance of explicit regulatory procedures such as monitoring, sanctioning activities and rule-setting that the organisations must follow. The table 1 indicates that the mechanism is coercive which generates the effect of fear/guilt since it is legally sanctioned which results in expediency (Scott, 2014). In other words, the regulative pillar and the processes it includes establishes rules, manipulates sanctions, punishments or rewards among other things in an attempt to influence and impact future behaviour. The regulative pillar aspect is covered by legislators, where institutions regulate and limit behaviour. A lot of emphasis is put on the rule creation, sanctions and monitoring, which later instrument the legally regulative sanctions (Trevino, Thomas & Cullen, 2008).

The approach of the regulative pillar underlies the written and unwritten laws and moulds and limits the actions of the organisations. The laws are believed to advance the individuals interest within an organisation, and the rules and laws are conformed to by the individuals since they seek rewards and wish to avoid sanctions and so forth (Phillips, Tracey & Karra, 2009). Scott further argues that

a system as such that enforces sanctioning and at the same time evokes feelings of fear and guilt is predominant for organisations, since emotional reactions will stimulate response and actions (Scott, 2014).

4.3. Normative Pillar

The second pillar is the normative pillar that formulates the foundation of the norms, ethics, values, rights and obligations that an institution demands. Institutions are based on the structured factors of the normative pillar, which in terms are the main rules for organisations to comply by (Scott, 1995). The indication of the normative pillar is to emphasize that organisational behaviour will change in terms of corresponding to the pressures and requirements from the law (Johnsson, 2002). Therefore, in social situations, the organisation's actions will be based according to the normative standards that they have to meet based on the pressure that is put on them from the institutions. Hence, the normative institutional pressure enables organisations to operate in terms of integration, accuracy and transparency, it is fundamental to understand that this is not a requirement, it is rather a demand from the institutions (Scott, 1995). The normative pillar emphasizes and encourages certain behaviours, however, at the same time, it pressures and pushes for certain changes. The study further defines the normative pillar by stating: "normative structures serve to legitimate the existence of organizations but "more specifically, they legitimize the main functional patterns of operation which are necessary to implement the values" (Scott, 1995, pp. 20). The normative pillar seeks to enable a standard and stable social behaviour, by following the common grounds that are set by the institutions. Since the normative pillar is grounded on norms and ethics, it pressures organisations towards the apprehension of good behaviour (Scott, 1995). Revisiting table 1 the mechanism is normative which generates the effect of shame/honor since it is morally governed which results in social obligation (Scott, 2014).

4.4. Cultural-Cognitive Pillar

The third institutional pillar is the cultural-cognitive pillar that structures the means to make sure that certain processes are completed correctly, since previous experience has shown that it has been taken for granted (Scott, 1995). The study further discusses that: "behaviour must be attended to, and with some exactness, because it is through the flow of behavioural, more precisely, social action that cultural forms find articulation" (Scott, 1995, pp. 41). Social actions must be attended to since they are misprocessed and taken for granted, hence an organisation's behaviour is

accustomed to its own perceptions and routines, since they have created their social reality (Scott, 1995). Therefore, the social construction is an important factor since the cultural-cognitive pillar controls the behaviour to enable social actions that are specific for organisations to be completed correctly and not taken for granted (Scott, 1995). The norms and ethics that are set by the institution are expected to be obeyed, the cultural-cognitive pressures set the standards and social constriction to make sure that the organisations change their perception and habits (Scott, 1995).

Revisiting table 1 the mechanism is mimetic which generates the effect of certainty/confusion since it is taken-for-grantedness which results in comprehension and recognition (Scott, 2014).

Criticism towards the Institutional Theory

As with any theory, even though the institutional theory has many benefits, it can also be criticised. Critics believe that the theory can be too general since it does not take many variables of society into account. However, even though the theory can be criticized for being too abstract, it should not be ruled out when trying to explain the behaviours of society (Kjörling, 2019). The theory can also contribute to a perspective that demonstrates how organisations develop in a certain direction (DiMaggio & Powell, 1991). Hence, since this study researches the effects that the GDPR has had on organisations and the challenges with the internal and external factors, the institutional theory is relevant for the study.

4.5. Summary of Theoretical Approach

The main purpose of the institutional theory and the three pillars consisting of; the regulative pillar, the normative pillar and the cultural-cognitive pillar, is to research the GDPR based on the aim of this paper to investigate how businesses based in Sweden have complied with their internal and external processes in alignment with the GDPR. The institutional theory is aimed to address attention towards different external factors that in some way or another affect the organisations and use the theory as an underlying framework throughout the paper. The GDPR is a major transformation and businesses have been affected and reacted differently and thus using institutional theory can provide perspective and deeper understanding of the problem. To bring clarity to the study, this will, later on, be incorporated in the analysis chapter based on the performed interviews as well as in the discussion chapter.

5. Methodology

The following two sections in this chapter will be regarding the research design of the paper and why the specific methodology is considered most appropriate for the study as well as a research method section where the chosen methodology is explained more thoroughly.

5.1. Research Design

In this paper, a qualitative method of semi-structured interviews is chosen as a method for this research, semi-structured interviews will thus be conducted on the chosen businesses that collected personal data before the GDPR and after. The aim with semi-structured interviews is to collect necessary and relevant data to investigate this study based on the research question; "how does the implementation of a new coercive mechanism in the form of GDPR affect institutions in retail based on the regulative, normative and cultural-cognitive pillar of institutional theory?". The approach of the semi-structured questions will be performed in the form of "open-ended questions", this indicates that the questions will start with for instance "what do you think…? what is your opinion about…?" etc. Yes/no questions will be asked when there is a need for confirming information/question. This style of questions will allow the authors to have a more natural type of conversation, as the informants will be able to answer with more details. Accordingly, the authors will be able to ask supplementary questions that are relevant to the informant's answers, this will enable new perspectives to the surface and enable more depth into the conversation. For this research, sending out surveys are less preferred since surveys will limit the elaboration of the answers, therefore, interviews are more subjective and as mentioned before, more flexible, and the results of the interviews are more definitive with open-ended questions (O'Leary, 2017).

The semi-structured interviews will be performed on multiple businesses and the stop criterion will be fulfilled when the collected data demonstrates a pattern. This indicates that several interviewed businesses present similar answers, thereafter additional interviews will not be necessary.

The interviews are developed to answer different questions, themes and topics regarding the GDPR, internal and external challenging factors and also other general questions to get an overview of the companies' state regarding the GDPR. The main focus is to emphasize the authors aim with the research and to outline the most relevant key aspects.

To do so, the institutional theory was applied to construct the interview questions, since organisations are entities that are dynamic, and focus is thereby based on how the institutions evolve for the better by embracing and interacting with the social system. These pillars are applied to understand each business individually, based on their experience with the GDPR. The pillars will support the constructed interviews as well as the chapter that covers the analysis and discussion. The constructed interview questions are supported by the institutional theory where organisations change according to the demand of the institutions for instance, in this case, the government. In this paper, the government (institutions) has enforced the implementation of a new law, the GDPR, that organisations must oblige by.

5.2. Research Method

After four semi-structured interviews, a pattern of the results from the answers retrieved from the informants was apparent, however, another interview was performed for added certainty. Thus, five semi-structured interviews were conducted in total, all of which were managed online. Due to the ongoing pandemic as a result of the Covid-19 virus, the interviews could no longer be performed face-to-face as initially planned, and thus, an alternative way of interviewing needed to take place. Three out of the five interviews were performed through email, and the remaining two interviews were conducted on Microsoft Teams Meeting. Another obstacle that occurred because of the Covid-19 virus was getting in contact with businesses in the first place, and thus the authors' initial idea of interviewing solely food retailers was no longer possible. The reason behind the author's initial idea of interviewing solely food retailers was to reach consensus and similarities between the business within the food retail industry. Instead of limiting the study to only food retailers, interior design businesses were also contacted to broaden the possibility of receiving replies.

The interviews conducted on Microsoft Teams Meeting lasted between 21 - 32 minutes and were recorded with the permission of the informants to simplify the transcription process in the later stages. With the Microsoft Teams Meeting interviews, the camera together with audio was used to emulate a real face-to-face interview, which was beneficial for the interview process since facial expressions and body language could be read and that would allow a more in-depth comprehensive

understanding. Also, by using the visuals, the interview can be viewed as more pleasant and respectful for both the interviewers as well as the informants. The Microsoft Teams Meeting interviews also allowed the interview to become more reminiscent of a dialogue instead of a monologue which was the case with the interviews performed on email.

This chapter will go into more depth on how the research method was conducted and the reasoning behind each chosen decision. The chapter will continue with explaining the selection of the companies that were interviewed and the selection of informants for the interviews. The following section will be in regard to the data that was selected and collected from the interviews, and after that, the coding of the data will be explained by clarifying the transcription process of the interviews conducted on Microsoft Teams Meeting. Lastly, a section where the data was analysed followed. Criticism towards the chosen method will be discussed in the next section and finally ending the chapter with ethical groundings that were considered during the interview process.

5.2.1. Selection of Companies

As mentioned above, before the ongoing pandemic the selection of informants was solely directed towards food retailers. However, since the Covid-19 virus has had a tremendous effect on businesses in Sweden as well as all around the world and their survival on the market, the majority of companies that were contacted did not have the time to set up for an interview. This was, of course, something that was understandable and anticipated, especially when it comes to food retailers since there is exceptional pressure on them at the moment. Thus, when contacting the companies, the authors made it very clear that the interview could instead of occurring face to face (due to social distancing), occur on email, phone or Skype to facilitate the interview processes as much as possible. Unfortunately, many companies still did not find the time to set up for an interview, since they had other more substantial things to prioritize. To solve this problem, the authors had to reassemble the method and direct the study to other companies and industries as well, other than food retailers, interior design businesses were also contacted. Five interviews were conducted in total with; Hemtex, Lidl, ICA, Willys and IKEA. All of the mentioned companies collect personal data from their customers and have a customer loyalty program which was necessary for this research. For the study, it was important to interview companies that had customer loyalty programs since they collect personal data from their customers and thus are directly affected by the GDPR. Below will be short descriptions of each company interviewed.

Hemtex is the leading retailer for home textiles in the Nordic region and was founded in 1973. Their aim is to have functional home textile with unique designs and high quality and at the same time at a good price. Today they have over 160 stores around Scandinavia, whereof 133 of the stores are located in Sweden. They have a customer loyalty program where they provide their customers with inspiration, tips and offers directly through email. Their customer loyalty program also provides their customers with bonus points for each SEK that they shop with (Hemtex, 2017).

Lidl was founded in 1930 in Germany, and in 2003 they opened their first store in Sweden. Today they have around 170 stores in Sweden and over 9000 stores in Europe. In 2019, Lidl in Sweden was titled Sweden's best store chain in the category of food. The concept of the business is to provide the best quality for the best price. Lidl also focuses a lot on the quality of their products and where their products are manufactured and leading the way in different fields for sustainability (Lidl, n.d).

In 1938, ICA was founded in Sweden. Their history is based on allowing individual retailers with stores to come together in purchasing to achieve the same economies of scale as a chain company. In Sweden, ICA has around 1300 stores. ICA strives to achieve profitability and growth and strengthen the relationships and trust with their customers. ICA is also very clear in their websites about the work that they do to be good enforcement in society by working with non-governmental organisations (NGOs) that are working towards diversity, the environment and health, among other causes (Icagruppen, n.d).

Willys has existed for more than 40 years. Their concept is to provide Sweden's cheapest bag of groceries and has grown to be Sweden's leading low-price chain. Willys has around 203 stores around Sweden and is a part of Axfood Group together with Hemköp among other stores. Their customer loyalty program is called Willys Plus and provides special offers for their members free of charge (Willys, n.d).

Last but not least, IKEA. Among all five interviewed companies, IKEA is by far the most well-known with 237 department stores located in 34 different countries around the world. The concept behind IKEA's business idea is to provide people with a wide selection of interior design and

furniture for low prices for as many people as possible to be able to afford their items. IKEA was founded in 1943 in Sweden and has grown to become one of the world's most well-known brands within interior design (IKEA, n.d).

This paper will revolve around food retailers and interior design businesses solely, other industries will not be investigated in the research. The reasoning behind this is that the two chosen industries have an immense focus on personal data and therefore have been directly affected by the GDPR. The food retail industry specifically, is an industry that the majority of people are very familiar with, since the obvious reason that food is a necessity for living and therefore is an interesting field to research more on. Furthermore, the scope of this paper will solely be focused on businesses that acquire a customer loyalty program where personal data from the customers is stored, collected and managed. The reasoning behind this is that customer loyalty programs require customers personal data for the customer loyalty programs to be valid, and thus the GDPR plays a huge role in how businesses handle data. Also, only companies that are based and operated in Sweden will be investigated, for simplicity reasons as well as easier access in terms of getting in contact with local businesses. Another reason behind why only businesses operated in Sweden will be analysed is to narrow down the study and only focus on one specific country to truly understand how the implementation of the GDPR has affected these businesses. Additionally, the study will purely target businesses and their point of view on how the GDPR has challenged their business operations internally and externally and not from the customers perspective.

5.2.2. Selection of Informants

For each company interviewed, the authors contacted informants that in some way or another handled the process of the GDPR and had great knowledge of the topic to receive accurate and relevant information for the study.

The individuals contacted for the interview with Hemtex and Lidl are both employees that handle the data protection within their company and both have the title of senior manager. The informant for the interview with ICA on the other hand is a financial officer that has great knowledge of the work that ICA performed with the GDPR as well. Moving on to Willys, the interview consisted of two informants, one that is in charge and responsible for the work with the GDPR in Willys called data controller, and the other informant is a trainee that has great interest and wisdom in the GDPR

procedures. Lastly, the informants for IKEA is a team manager in the Human Resources (HR) Department that handles a lot of work with the GDPR in the company. All three individuals interviewed from ICA, Willys and IKEA have the title middle manager in their respective companies.

Table 2 includes a list of informants; the company they work for, the number of informants, their job description, the type of interview, the date of the interview and lastly the length of the interviews.

Company	Interview Participants #	Job Description	Interview Type	Date of Interview	Interview Length	Email Contact (Outline)
HEMTEXT	1	Data Protection Officer (DPO) Senior manager	Email	2020-04-02	-	2020-03-31 → 2020-04-04
LIDL	1	Data Protection Officer (DPO) Senior manager	Email	2020-04-03	-	2020-03-30 → 2020-04-03
ICA	1	Financial Officer Middle manager	Email	2020-04-03	-	2020-03-30 → 2020-04-10
WILLYS	2	Data Controller & Trainee Middle manager	Microsoft Teams Meetings	2020-04-06	32 min	-
IKEA	1	Team Manager in HR Middle manager	Microsoft Teams Meetings	2020-04-09	21 min	-

Table 2. List of informants.

5.2.3. Selection of Data

The interviews consisted of ten original questions (see interview template below), however depending on the answers received supplementary questions followed. Other than the original interviews, a second and a third contact with the various businesses took place in the cases where more detailed answers and examples were needed to understand the specific issue at hand in more depth. The second and the third contact with the companies, however, lasted for a shorter period of time, a maximum of ten minutes and were conducted through phone calls.

The questions asked were based on the research that was made prior to the interviews, as well as thorough research and preparation for each one of the companies and how the specific company works with data privacy and how they collect personal data from their customers. By researching each company prior to the interviews, a more specific and beneficial interview was conducted through the various supplementary questions. When constructing the interview questions, the institutional theory worked as a supportive factor throughout the questions to provide a guideline for the research. The theory together with the three pillars it consists of provided a framework of thought when formulating each question of the interview. The three institutional pillars consisting of:

- The regulative pillar which includes rule-setting for organisations.
- The normative pillar that sets the norms and ethics from the requirements of the organisations.
- The cultural-cognitive pillar includes the structure to make sure that the required processes from the institutions are performed correctly.

These pillars will contribute to insight to how the EU has enforced the GDPR on the five chosen businesses for this study by asking questions that will provide an overview of how the internal and external challenges have been affected by the GDPR.

Institutionell teori pelare	Intervjufrågor
	Berätta om dig och din roll på företaget.
Regulativ	Vad för data samlade ni in, <u>innan</u> införandet av GDPR? Hur användes och analyserades datan som samlades?
Regulativ	Har ni upplevt några utmaningar med att anpassa GDPR till er verksamhet? Vilka? På vilka sätt har ni försökt lösa dessa utmaningar?
Regulativ	Hur förhåller ni er till att sanktionsavgifterna är så pass höga när det kommer till att inte uppfylla GDPR kraven? Hur upplever ni detta element?

Normativ	Hur effektiv är datan ni använde tidigare och hur effektiv är den ni använder idag? Vad brukar den samlade datan från era kunder används till idag?
Normativ	För att förhålla sig till GDPR, så har företag idag en större samhällsplikt när man samlar in data från kunde. Hur upplever ni att detta har påverkat ert företag? Har det varit mer givande eller utmanande?
Normativ	Hur upplever ni den översiktliga implementeringen av GDPR? Vad har förändrats? Har de interna processer påverkats och på vilket sätt?
Kulturell-kognitiv	Hur har majoriteten av era medarbetare upplevt förändringen i samband med GDPR? Upplever ni att era anställda följer de gamla rutiner de hade innan GDPR eller har de anpassat sig till förändringen?
Kulturell-kognitiv	Har ni utfört några mätningar om kunden upplevelser sen GDPRs implementering? Vad har dessa mätningar visat?
Kulturell-kognitiv	Datainspektionen skriver att GDPR lagen ska uppmuntra innovation för företagen, finns det några innovativa grepp ni tagit med samband till GDPR lagen?

Interview Template.

5.2.4. Coding of data

As mentioned in the research method section, two out of the five interviews performed took place on Microsoft Teams Meeting where the authors and the informants could have a more personal contact, face to screen. The interviews were therefore recorded in order to ease the transcription process that took place after the interviews were conducted. The recording was of course executed after receiving permission from the informants. The transcription process works as a tool to remember the interviews by writing down the spoken language conducted in the interview. The process of transcription strives for the pronunciation to be recreated as much as possible to correspond to the source in question (Kvale & Brinkmann, 2009).

After each conducted interview, the process of transcription took place immediately after the interviews since the data collected was still fresh in memory. The process of transcription is a long process; however, it is important to not rush when transcribing since it is essential to not leave out important details and information that could be of use in the study. In cases where information was not clear enough, the authors contacted the person in question again, to avoid misunderstandings. After the transcription took place, the recorded interviews were deleted since they were no longer of use and also to respect the informant's privacy since the transcription already had fulfilled its purpose.

5.2.5 Analyses of Data

The collected data from the interviews were immediately transcribed as mentioned above. After the two interviews were transcribed, the authors highlighted valuable information from the data as well as quotes that could be beneficial for the study. When all of the transcriptions were completed, patterns of the answers from all of the interviews could be detected and through that, four themes were retrieved. The themes facilitated the process of the empirical presentation by distinguishing the result that was found in the interviews. The four themes; data collection and usage, unchanged data pre and post the GDPR, challenges and opportunities, will be discussed in more depth in the empirical presentation, analysis and findings chapter. The techniques used prior to the themes being derived was pattern matching to break down the entity of the results into smaller parts in order to facilitate the analysis process regarding the derived four themes and the comparison among the answers. The four themes were further analysed by using the method of colour coding by utilizing different colours for similar results.

5.2.6. Methodological Criticism

Every methodology can be criticized, critiquing a method can be viewed as a systematic process for weighing a methodology's limitations and strengths as well as assessing research studies and the empirical presentation reported. The purpose of methodological criticism can be viewed through quoting Brink & Wood: "the purpose of a research critique is to determine whether the findings are usable for you" (Brink & Wood, 2001, pp. 57).

With semi-structured interviews, it can be a challenge to get in contact with the right person for the specific questions in hand. Another challenge with performing interviews is knowing when to stop interviewing more people. For this study, after conducting four interviews a pattern of the answers was visible, however, another interview was conducted to be on the safe side. However, one can never be too certain with the number of interviews performed since a sixth interview in this case could possibly have shown another angle and pattern than the previous interviews. Thus, finding a balance when collecting interviews and knowing when to stop is an aspect that could have had an effect on the end results (Bryman, 2012).

There can also be other disadvantages with semi-structured interviews, as the informants can limit themselves to give a defined answer. Another disadvantage is that it can be time-consuming and also interviewing a certain number of people to acquire substantial amounts of data can possess difficulties (Denscombe, 2014).

As mentioned earlier, the authors tried to facilitate the process of the interview for the companies contacted, due to the ongoing Covid-19 virus and therefore three interviews were conducted on email and the remaining two on Microsoft Teams Meeting. With the interviews on Microsoft Teams Meeting, it was easier to ask supplementary questions and have open communication and dialogue. The interviews on email were on the other hand, less easy to interpret and thus misunderstandings could appear more easily. Since the interviews were conducted on different terms, some through Microsoft Teams Meeting and the others through email, the results derived from the interviews could differ, in the sense of not having equivalent interview processes throughout the study. Lastly, the interviews were conducted in Swedish, however, in the transcription processes, they were translated to English, which can be important to mention since translating can at times lose the essence of the meaning when the answers are lost in translation (O'Leary, 2017).

5.2.7. Ethical Considerations

When conducting interviews, it is essential to have ethical principles in mind and respecting the privacy of the individuals interviewed. Therefore, in this paper, the names of the people interviewed will not be mentioned, only the company they work for will be named. All the informants in the interviews were well informed of the purpose of the thesis as well as that their answers will be presented in the paper as empirical presentation. The informants were further notified that they at any time could end the interviews if they were uncomfortable in answering the questions asked. It was also important for the authors of the paper to make sure that the informants were informed that their names would not appear on the thesis, only their company will be presented. Permission was also taken from the informants to record and transcribe the interviews conducted as well as permission to quote relevant sentences that they made. The recorded interviews, as well as the transcription of the interviews, were deleted after they were used to keep confidentiality as well as protecting the informants so that they could not be identified. The interview consisted of questions that did not include hypersensitive information, but rather information that was known for the public or information that could in no way harm the company in question (Bryman, 2012).

6. Empirical Presentation

The empirical presentation chapter will demonstrate the answers derived from the performed interviews. The ten questions from the interviews will be presented according to the four themes that were derived from the answers received; data collection & data usage, unchanged data pre and post the GDPR, challenges and opportunities.

The first question of the interview: "What is your role in your company?" was asked to add more value to the empirical presentation and therefore is not included in one of the four themes derived. The role of the informants and their job description is relevant to the study since the GDPR concerns specific parts of the organisation and therefore not all employees possess the knowledge and expertise needed to answer the question from the interviews.

Both informants from Hemtex and Lidl had the same job description, Data Protection Officers (DPOs). A DPO handles personal data and makes sure that organisations comply with the data protection regulation, the GDPR, by for instance performing information efforts and checks. The informant from ICA was a financial officer that not only led the work of the finance department but was also knowledgeable of the GDPR and the effects it has had on ICA. The interview with Willys consisted of two informants combined, a data controller and a trainee. A data controller is in charge of making decisions about the data management in the organisation and the trainee was an individual who had both interest and knowledge about the GDPR. Lastly, the informant from IKEA was a team manager in IKEA's HR department, who worked a great deal with the GDPR.

"In my role as the team manager in the HR department in IKEA, I automatically get the main responsibility for the GDPR to be in alignment with our procedures in our department".

- IKEA

6.1. Data Collection & Data Usage

The next question: "What type of data did you collect prior to the implementation of the GDPR? How was the collected data used and analysed?" was asked to compare the data that was collected prior to the implementation of the GDPR.

All companies agreed that the type of data collected before the implementation of the GDPR was similar to the data collected today. The answers received from all companies are in regard to both the data prior to the GDPR as well as after. For Hemtex, the data collected before to the implementation and today consists of; a member number, personal number, bonus points, demographic data like for instance age, customer segmentation and so forth. Willys mentioned similar comments as Hemtex regarding the type of data they collected and what they used it for.

"We use the data, for instance, to generate reports and statistics, for our monitoring and evaluation of our operations, but also to protect and develop our own IT-systems and digital services. We also collect data to fulfil the legal obligations that we have, for instance to meet the accounting requirements".

- Hemtex

Lidl, on the other hand, mentioned that the data they collected related to service matters, for instance by looking at how many matters they have had in one month and how many of these have been about product requests, complaints about products, good/bad feedback and so forth. They would then use this statistical information to improve their work and range.

Moving on to ICA, when their customers register their card when buying something, ICA uses that data to see where the customer lives, whether they live close by or further away. They also order lists with all newcomers to the area that could become their potential customers, in order to send them special offers.

IKEA mentioned that prior to the GDPR they, like all other businesses in Sweden complied with the PUL and thus the type of data collected is similar before the GDPR implementation and now.

"The data we collect is data that we are allowed to collect, and the data needed in our company and at the same time uphold our responsibility towards the GDPR and comply with it. For instance, we do not collect data such as ethnicity or religion or anything of that sort, and we have never done that before either".

- IKEA

The next question: "Have you made any measurements of the customer's experiences since the implementation of the GDPR? What have these measurements shown?" was asked to analyse if the companies investigated the customer's experience since the companies implemented the GDPR. The question aims to understand if the company has made any alterations according to the customers' feedback and complaints and at the same time complying with the GDPR. Willys and IKEA are the only two out of the five companies that measure customer experience. Willys has not found any difference in customer experience since the implementation of the GDPR.

"We do regular customer experience measurements, we ask our customer's questions about how satisfied they are with being a customer of Willys, we see that GDPR is an important question for many of our customers and therefore we intend to process the customer's personal data in a good way".
- Willys

IKEA have experienced situations where customers have requested to know what information is stored and processed about them, and the customer experience measurements have shown good results. However, a challenge that they faced was to find the correct legal basis for all personal data processing they had and then find other alternatives to the customers.

"We certainly do measurements on customer experiences, both on customers who purchase from our department stores and especially those who are our online customers, as they are most applicable since they have to give their personal information when placing orders. We have the same obligation as everyone else, a person has the right to requests to know what information is stored about them. We have had some requests and there has never been anyone unsatisfied".
- IKEA

6.2. Unchanged Data Pre and Post the GDPR

The next question: "How effective is the data you used previously and how effective is the data you use today?" was asked to compare previous data with current data to understand what the changes have been (if any) after the implementation of the GDPR.

All five companies were in agreement that the data managed prior to the implementation of the GDPR and the data today is as effective now and before. They all mentioned that the essence of the data is still the same, the differences and changes have revolved more around making the data more transparent and minimise uncertainties as well as not storing data for a longer time than necessary.

"We have not made particularly large changes with the implementation of the GDPR, we have had customer loyalty programs since 2013, and the essence of the data we collect does not differ a lot since prior to the GDPR, we had PUL and thus the changes are not major".
- Willys

Since the PUL already existed and was applied to Swedish companies before the GDPR implementation, the companies did not see great changes when it came to the type of data they collected, however, they mentioned differences in clarity and more detailed oriented documents.

"The data is as effective as prior to the GDPR implementation, if there is something that has changed it is the routines that have become much more clear and detailed connected to the GDPR and in that case, it is that aspect that has been the biggest difference".
- IKEA

A supplementary question was asked: "What is the collected data from your customers regularly processed for?" aims to understand what the companies do with the collected data. Especially since the GDPR has changed the requirements of the data storage and process.
All five businesses collect, store and process data in regard to target customers, generate individual offers, manage administrative and accounting requirements, and they use the statistical data to improve their work and/or supply.

"We also collect information to administer the membership of our customer loyalty club programme, as a member of our customer loyalty programme, it is necessary to share information so that we can calculate the right bonus. We regularly associate our members' personal numbers with public registers to ensure that the registered information we have is

accurate and up to date. If the customer or member shares more information than necessary, we can, in exchange, streamline marketing and keep our message relevant".

- Hemtex

Additionally, three of the five companies, Willys, ICA and IKEA gave similar answers in their process of data management.

ICA maps out their customers to help them in their purchase journey and facilitate the customer with the best offers according to their previous purchases.

"We map out and we make sure that you as a customer get better offers from the specific range that you are interested in…we help the customer as much as possible in their purchase journey. If it is a special item that you often buy, you might get an offer on that type of item as well. It also increases availability in all channels. Some customers shop in a store, other customers in e-commerce, some purchase in both shops and e-commerce".

- ICA

IKEA analyses buying patterns and customers' purchasing behaviour to improve their services and marketing to target the right customer group. They analyse different segments, such as age, geographic location and changes in trends.

"We look at buying patterns to know how to get our products to reach the customers, if we see that someone who always buys product X and 70% also buys product Y then we place the products so that they are not too far from each other. We process customer data by analysing what particular products are interesting for certain age groups. We collect and analyse data because we think it is necessary to have the right services, the right tools and the right assortment at the right price".

- IKEA

6.3. Challenges

By researching the topic of the GDPR prior to performing the interviews, the authors noticed differences from the study in regard to how businesses have adapted to the GDPR. Some businesses

adapted quicker and better than others, and thus this question had the intention to investigate if the interviewed companies experienced any challenges.

By asking the question: "How effective is the data you used previously and how effective is the data you use today?", similar patterns to the previous research were noticed. Some of the companies faced greater challenges than others. For instance, Hemtex felt that they adapted well without greater challenges because they were well-prepared.

"We started the work with the data protection as early as 2016, we wanted to be as prepared as possible for the GDPR implementation and we knew that there needed to be a lot of preparation to be made. We believe that this was of great benefit for us and that it helped us to adapt to the new changes with the GDPR".
- Hemtex

Lidl and Willys mentioned that the greatest challenge for their business was to find a balance between transparency and simplicity. Lidl stated that translating the theoretical groundings of the GDPR into practical information has been a struggle that they have faced and still are facing. Both Lidl and Willys stated that understanding the GDPR thoroughly has been difficult, since many changes have resulted from the legislation, such as changes in their internal processes and standardizing these processes.

ICA stated that the overall implementation of the GDPR went well, however, they had some challenges in regard to processing all the information that the legislation brought on. They mentioned that they tried to handle this problem by simplifying documents and making sure that all employees were on the same page.

"We have created documents with what the GDPR is and what it stands for and all of our employees have signed and taken part of the document for the new legislation. We have also updated our routines when it comes to informing new employees regarding our work with the GDPR. We also receive a lot of guidance from ICA's headquarters".
- ICA

For IKEA the challenges they faced were on a greater scale. Since their company is as large as it is, they mentioned that their challenges were in regard to standardising their process among all their department stores all around the world.

The next question: "How do you feel about the fact that the penalty fees are so high when it comes to now meeting the GDPR requirements? How do you experience this element?" aims to understand the connection between the high fines and how companies have responded to it.
For IKEA this question was mainly answered through their marketing and brand management point of view. Since the company is as successful as it is economically stable, a high fine would not hit them as hard as the fees would hit other smaller businesses. A fine would rather damage their brand building and reputation.

"A penalty fee could be very harmful for IKEAs reputation since we are an international brand, the damage of a penalty fee would not only affect the department stores within Europe but would affect us worldwide. Therefore we are very attentive when it comes to complying with the GDPR ".
- IKEA

The answers received from Hemtex and Lidl differed from IKEA. Both companies are smaller in size compared to ICA, Willys and IKEA, and thus a fine would hit very hard and could be very damaging for them economically.

"Even in the case where we would pay a penalty fee for not complying with the GDPR, the damage would be major both economically wise as well as maintaining our customers' trust and loyalty".
- Hemtex

The next question: "How has the majority of your employees experienced the changes with the implementation of the GDPR? Do you feel that your employees follow the old routines that they had prior to the GDPR or have they adapted to the changes?". This question was asked in the purpose of understanding the challenges of the changes in the companies and how their employees have adapted and whether their old routines and habits have been taken for granted.

For Lidl, which is a company that operates in different parts of the world, it has been challenging to find best practice for their internal operations within the company. Since they have been in business for more than 90 years, they have established work routines and procedures that have been working for them. Thus, the GDPR has been a challenge for them to adapt accordingly and get used to new ways of working.

"Lidl has been in business since 1930, we have therefore built up standardised procedures and routines that have been efficient and successful for us. Many of our employees have therefore evidently experienced obstacles since their routines have shifted and they now have to work in a different way".

- Lidl

For Willys, Hemtex, IKEA and ICA, similar answers were derived, where all companies experienced a sense of challenge in changing their internal and external routines. Since the GDPR was implemented rapidly and was coercive, it was a challenge for a majority of the employees since their routines had to change hastily.

6.4. Opportunities

The next question: " In order to comply with the GDPR, companies today have a greater social responsibility when collecting data from customers. How do you feel that this has affected your company? Has it been more rewarding or challenging?". This question was asked to understand how the companies have been affected by the social responsibility put upon them in results of the GDPR implementation.

In this question a unanimous answer was derived, where all interviewed companies agreed that the social responsibility that has been enforced upon them as results of the GDPR has been more beneficial and rewarding rather than disadvantageous and challenging. ICA mentioned the advantageous outcome of their greater social responsibility for instance increasing customers' trust and loyalty associated with more clarity and transparency when collecting personal data.

"We have noticed that our customers are now more involved with sharing their personal information without as much of hesitation as previously since they now are more aware of how their personal data is used. We believe that the greater social responsibility that we have received thanks to the GDPR has been more of a pro than a con for us".

- ICA

The next question: "How do you experience the general implementation of GDPR? What has changed? Have the internal processes changed, if so, in what way?" aimed to clarify the comprehensive aspects of the GDPR, and also enable open-ended answers to clarify the factors that have changed in the business.

The five businesses have experienced similar changes since the implementation of the GDPR. Even though the businesses considered that they had good enough routines prior to the GDPR, the routines and automated processes have now been more clarified. Internal processes have altered only to adapt to the new changes that the GDPR have required.

"The GDPR has had an impact on the internal processes, but on the other hand, I think we have benefited from the fact that we have had very clear internal processes from the beginning, so we have been able to make fairly simple changes in the processes, we are constantly working with business development".

- Hemtex

Lidl found difficulties to implement the theoretical parts of the GDPR since it does not correspond to the practical parts of their organisation.

"The GDPR has been challenging for all industries and companies, especially from the perspective of the theoretical matter of the GDPR, is not always applicable to reality and how everyday life looks for many companies. This can be solved by "translating" the GDPR theory into practical information that can be used by the organisation".

- Lidl

The companies also faced difficulties with the GDPR, two of the five businesses experienced that the GDPR is a demanding project since individuals now have a greater awareness of how

companies should manage their data and how to process the data. Even though the GDPR have facilitated the routines and processes, ICA and IKEA see that the GDPR is still an ongoing challenge in some aspects.

"The GDPR work never ends, after all, there are constantly new guidelines that the EU have as requirements among organisations that we have to adapt to, and we have to be part of that process constantly to make sure that we comply with the GDPR".

- ICA

IKEA states that even though the GDPR has simplified a few parts of the organisational processes and standardised the routines, the GDPR still is perceived as complicated and difficult to handle in some cases.

"The implementation of the GDPR was a gigantic project, PUL has probably been on our subconscious when it comes to data privacy, however, the GDPR has differed in this matter. The GDPR is the first topic in many cases so it becomes the basis in decision making which I find easier for the business in some questions, but it also creates problems with other issues. The GDPR has made many processes significantly larger and standardised, but quite often frankly much more complicated".

- IKEA

To understand what opportunities companies have experienced with the GDPR, the next question: "Datainsepktionen writes that the GDPR should encourage innovation for the companies, are there any innovative approaches you have taken on since the implementation of the GDPR?" was asked to see if they have been encouraged to take on any innovative approaches. Three of the five companies are optimistic and believe that the GDPR indeed can encourage innovation and it has already done that for some.

"The data protection aspects are prioritized, and we always try to "integrate" the data protection into all solutions. We develop with our customers; this is what is important to us here and not to turn off the pace of innovation and develop together with our customers".

- Lidl

Willys and IKEA have encountered other active innovations, Willys has seized the opportunities with the GDPR by developing a creative innovative solution that specifically targets the customer.

"We have created a "Smartshop" where you can self-scan products with your smartphone in one of our stores, Smartshop helps the customer to find the goods easier in the store by using the built-in GPS. We are constantly trying to find new innovative digital solutions to help and simplify for our customers. Thus, creating the best shopping experience tailored to the needs of each customer individually. One must continue with innovation but at the same time ensure that we can maintain good data integrity".

- Willys

IKEA has taken on the opportunities of the implementation of the GDPR to improve their internal processes and streamline their workflow.

"Certainly, the GDPR contributes to innovation! It is important how we perceive GDPR through innovation, we constantly try to work on solutions that are safe and creative. We have improved our digital processes of handling documents which now require less responsibility for each individual. This comes from some innovative thinking".

- IKEA

7. Analysis

In the following chapter, the findings from the performed interviews will be analysed based on the institutional theory and three pillars it consists of; regulative pillar, normative pillar and cultural-cognitive pillar. Four themes/patterns were detected when analysing the data from the interviews; data collection and usage, unchanged data pre and post the GDPR, challenges and opportunities.

7.1. Data Collection and Data Usage

The first recurring theme from the performed interviews is data collection and data usage. To understand the challenges that have been brought up as a result of the GDPR, it is essential to understand what kind of data is collected and what the interviewed companies use/do with the data.

The data that the five companies collected was quite similar as they all stored personal information such as name, phone number, address, email address for the reasons of communicating with customers through customer service and for essential marketing offerings. The stored and processed data are necessary to register and update the customer loyalty programme, the five businesses commonly register the customer's transactions as "points" when they use their membership when purchasing. The type of collected and stored data is frequent through the answers derived from the five businesses as they process the data for marketing purposes. This can be for instance sending out weekly newsletters and assisting the customer with updated information accustomed to their profile. The collected data is further used for reasons such as administrative purposes and generating bonuses and offers that the customer can use and to fulfil the expectations of the customer loyalty program. Since some of the companies use e-commerce, additional information is required from the customers. For instance, Hemtex, Willys, ICA and IKEA use e-commerce, some personal information is necessary for delivery purposes such as for address and payment purpose, for instance, as well as invoice options or bank account details. This is a natural part of the business since they have the same functions before the GDPR, however, the data is processed and stored to comply with the GDPR.

Moreover, the five businesses commonly collect data and analyse that data in the purpose of mapping out customer's buying behaviours in order to target their marketing and pricing according to the customer's interest and product request. The data is processed to identify the customers buying behaviours, for instance, if a customer buys a lot of children's products, then that customer will be targeted by individual offers in that range. ICA for instance uses the collected data through their "individual card" system, to track the customers purchase to target the customer with specific offers so they can receive an extra discount on their most purchased products. The individual card is an effective strategy that ICA uses to constantly evaluate and alter according to the customer's purchasing habits; this enables ICA to be up to date with ongoing changes.

Willys and IKEA use similar techniques to map out customer purchases, for product planning, evaluating and analysing. However, Willys and IKEA do so by tracking the customer's transaction and purchase behaviour so that they can send specific offers to the customer. IKEA also supervises customers differently; they observe what interests the customer have and what the customer purchases through the website. For instance, if a customer has been glancing through the website and shown interest in a certain product, the customer will be targeted with advertisements that are accustomed to their interests. IKEA also manages and removes data such as account profiles that have not been active for a while, since it is not reasonable for them to have inactive profiles/accounts. Since it is in the GDPR principles to not store any personal data if it does not fulfil a purpose, IKEA takes reasonable actions to fulfil these principles. When a customer has not been "active" as in not purchasing anything for a certain period, their account will close. IKEA has also managed to maintain utility to process personal data across their department stores in the EU, the mobility of data has enabled them to use "best practice" in all of their stores in the EU to simplify the utility of data. The best practice that IKEA has implemented in their businesses to improve their standardised processes, including work routines, procedures, data managing and processing internal and external functions.

Furthermore, since the businesses have internal tasks that need to be consistently maintained to process data that will fulfil their obligations, such as administering and managing accounting requirements. The companies also manage data by evaluating several cases they have had in a month, for instance how many customers have been purchasing specific products or handling complaints about a product, or whether the company receives good or bad feedback. The statistical

data is used to improve their work and supply, to continue to improve according to customers wishes and requirements. If the customer or member shares more information than necessary, the business can in exchange, streamline marketing and increase the possibility of being able to exceed the customers' expectations. These reports and statistics are used to monitor and evaluate the company's operations and development. Further, the interviewed businesses mutually process and store the collected data from their employees to maintain and manage salary, taxes, business trip expenses and for general administrative causes.

As mentioned earlier in this analysis, the chosen businesses collect and manage data that are essential for them in order to meet certain standard requirements to comply with the GDPR. To exceed the customers' expectation and continuously expand the supply based on customers' requests, the interviewed businesses need to collect and process data, to facilitate efficiency in their work. This indicates that the businesses need to manage personal information to be efficient, especially when mapping out and analysing customers' buying behaviour. A pattern of similar answers from the businesses was identified, regarding the differences of the data collection process prior and post the implementation of the GDPR. Among the major changes of what the businesses have alerted since the implementation of the GDPR is standardising processes. The businesses are now distinct and more transparent of what they do when collecting, processing and storing data as well as enabling efficiency in the data processing.

These patterns will further be analysed through the institutional theory and the three pillars as well as the information from the table 1 The empirical presentation shows that the business processes have standardised specifically the data management procedures. The regulative pillar of the institutional theory indicates that the rules that are set for the institutions will enable the institutions to comply with the law (Scott, 1995). This indicates that the internal change that the GDPR has altered is that the organisation's processes are improved and standardised in terms of being in alignment with the GDPR. Since the mechanism of the GDPR is coercive, the processes of the organisations have been standardised according to the demands set by the GDPR. Additionally, the GDPR penalties have created the effect of fear and guilt if not complying with the rules, laws and sanctions. For instance, the principle of transparency according to the GDPR is that an individual's personal information must be provided and accessible for the individual (GDPR-info, n.d).

The normative pillar is based on norms and ethics, and in this case, it forms the business processes according to what is expected by the GDPRs norms and ethics. The GDPR is structured to be appropriate according to social obligations for all businesses in the EU that are based on legitimacy that is morally governed. Hence the empirical results show that since the implementation of the GDPR, the processes are more transparent and distinct (Scott, 1995).

The cultural-cognitive pillar is based on that the processes need to be carried out correctly without being taken for granted in terms of complying with the institution's demands with shared understanding of the basis of compliance (Scott, 1995). The empirical presentation shows that the GDPR implementation has facilitated the action of following the same standardised processes in the business. This indicates that the data management is utilised through the businesses and the data is handled transversely. The cultural-cognitive pillar is discussed further: "as constitutive rules are recognized, individual behaviour is seen to often reflect external definitions rather than (or as a source of) internal intentions" (Scott, 1995, pp. 42). The author indicates that cultural-cognitive processes explain social behaviour, in this case, it refers to the implementation of the GDPR. One can see that the implementation has resulted in the actions and behaviours which are standardised throughout all the interviewed businesses, since the processes are now more transparent.

7.2. Unchanged Data Pre and Post the GDPR

The second recurring theme that was found in the empirical presentation was that all of the five companies interviewed agreed that they collect, manage and store the same type of data before the implementation of the GDPR as well as after the implementation. However, after the GDPR was applied on the businesses, the data that they managed could not be retained forever like before the implementation, the company had to comply with the GDPR and delete data after a specific period or when the data is no longer used or needed.

Moreover, how the businesses used the data post the GDPR differed slightly. For instance, Hemtex explained that even though they handle the same type of data, the tools and the digital solutions have become more effective when it comes to dealing with the data that they already have, thanks to the GDPR. ICA and Lidl mentioned similar comments as Hemtex, where they both agreed that their data does not differ greatly after the appliance of the GDPR, however, other digital tools changed more in their businesses rather than the data itself. Moreover, Willys made it clear that the

essence of the data is still the same after the GDPR since there was a law in Sweden prior to the GDPR coming to the surface, the PUL. The PUL had similar characteristics to the GDPR when it came to how companies deal with data and what they are allowed to collect in terms of personal data of the customers and therefore all of the companies interviewed agreed that the data is still the same.

The substantial difference after the implementation of the GDPR according to Willys is clarity and transparency following the guidelines set by the EDPB in regards to how they should clarify the purposes and the legal grounds when they collect data. They have made immense changes in terms of how they describe what they do and clarify their description of what they do in their data management process. IKEA also explained that the main difference when it comes to managing data pre and post the GDPR is that the law has made data management clearer as it defines why they need the specific data that they collect. Since the GDPR has brought on requirements such as a clear purpose to why the company collects the personal data that they gather, if the data does not fulfil a need then the data should not be collected. IKEA believed that the data is as effective as before, however, the changes have occurred in the internal routines within the company that have become clearer and more detailed after the GDPR implementation.

IKEA discussed a lot about how the internal routines within their company have changed since the implementation of the GDPR, the procedures with different tasks in the business have become clearer, for instance, standardisation of the data protection. They also mentioned that the standardisation of both data protection and diverse internal processes in the business has in some ways been more straightforward, and other times more difficult to strive for. Due to the large scope of the company, with department stores all around the world, standardisation of internal processes for IKEA has been challenging at times. However, they believe that with the right amount of education and time, thorough standardisation will become easier to strive for and achieve.

Revisiting institutional theory, a correlation between the theme of unchanged data pre and post the GDPR and the three institutional pillars in regards to data management can be made.
All five companies agreed that the essence of the data has not changed, however, the data has become more transparent as a result of the implementation of the GDPR. The data management process for the companies interviewed has thus become more efficient after the implementation of

the GDPR since the companies have saved time and effort by making their internal and external processes more transparent and minimize uncertainties and misunderstandings. By doing so, the employees within the company as well as customers are more aware of how the data management process works. However, even though all the companies agree that the essence of the data before the implementation and after is the same, the fact that data can no longer be saved forever like before is a change that is worth mentioning. After the implementation of the GDPR, businesses now must have a clear purpose regarding what the data that they collect and manage will be used for, and if the purpose is not sufficient enough then the businesses must delete the data. Also, if the collected personal data is no longer of use for the businesses, then the data must also be deleted. This can be viewed through the regulative pillar of the institutional theory as well as information from the table 1 where the pillar regulates and constrains behaviour through formal rulemaking with the basis of compliance of expedience (Scott, 1995). In this case, the GDPR has regulated and constrained the businesses behaviour regarding the fact that they no longer can keep their customer's personal data for as long as they wish for like previously. The basis of legitimacy of the regulative pillar is legally sanctioned and therefore it is based on coercive and regulative rules that the institutions need to comply with. The rules that have resulted from the GDPR have also contributed to the data being used more effectively when it comes to the businesses dealing with the data that they already have.

Moving on to the normative pillar, it can be explained as "choice is seen to be grounded in a social context and to be oriented by a moral dimension that takes into account one's relations and obligations to others in the situation" (Scott, 1995, pp. 51). Willys for instance, mentioned a major difference that they noticed after the implementation of the GDPR which was clarity and transparency within their internal and external processes which were largely improved with binding expectations. They now must clarify the purposes and the legal grounds when they collect data and in this way, they take into account their obligation to others in the situation and do what is morally right and appropriate in terms of social obligations when collecting data about others. One can, however, argue that they are not doing what is morally right by the goodness of their hearts, they are forced to do so to comply with the GDPR and avoid large fines. However, by clarifying their processes and making the data management more transparent, they facilitate the customers' understanding of the processes when they, for instance, handle their data.

The last pillar is the cultural-cognitive pillar which is based on the compliance of taken-for-grantedness (Scott, 1995). Since the GDPR has made processes more transparent and with a clearer

purpose as to how the collected data is being used, the values and beliefs of the businesses have shifted in this sense. The businesses now have to make sure that they at all times comply with the GDPR with the basis of legitimacy in terms of comprehensible, recognizable and culturally supporters matters. For instance, the businesses can no longer take their previous routines when it comes to data management for granted by using the same processes as before.

7.3. Challenges

The third theme detected in the empirical presentation from the performed interview was the challenges that the companies faced since the occurrence of the GDPR implementation, some companies faced more challenges than others.

Hemtex for instance started the process of the personal data protection work as early as 2016 in order to prepare as much as possible for the GDPR implementation on May 25th 2018. Thanks to all their preparation, the company did not encounter great challenges, however, a challenge that they faced was to find the correct legal basis for all personal data processing they had and then find other alternatives to the consent. They explained that consent can be the root to great challenges for many companies, yet for them, consent was not an issue since none of their personal data processing required the legal basis consent. They neither formed selection or profiling on their customers and instead worked solely with categorizing their customers. Another point that Hemtex made was that since the company has few employees in their headquarters, the implementation of the routines and processes went relatively smooth compared to other larger companies. Another challenge that Hemtex faced was education and dissemination regarding the GDPR since the company has stores in several countries around Europe, they had to make sure that all of their units were aligned and up to date with all the changes happening.

Lidl believed that the GDPR has been challenging for every industry and company, above all from the perspective that the theoretical matter of the GDPR is not always applicable to reality and how everyday life looks for many companies. According to Lidl, this issue could be solved by "translating" the theory of the GDPR into practical information that can be utilized by the organisation.

Moving on to ICA, the company explained that the overall implementation of the GDPR went rather well, however, they expressed that challenges came with all the new information that they had to process at the beginning of the implementation. Despite the new information that was hard to take in at once, they explained that they got a lot of support from their headquarters where complete documents were ready for them to use which facilitated their everyday life.

For Willys, the main challenge with the GDPR was to find a balance between transparency and simplicity. With the GDPR, companies need to be transparent with everything that they do and at the same time be easily accessible which was a concern for Willys. They expressed that if they have to explain everything that they do whilst also doing it simply, it would result in the company not being able to describe everything in detail because most customers are not willing to read a privacy policy containing 100 pages if not more. To tackle this problem, they explained that there is an organisation called Svensk Handel where they together with other companies in the industry collaborate, for instance, around the application of new regulations. They work together on how to set the standard for the industry for instance tobacco rules, and collectively view how they all interpret the legislation, and that is what Willys has been doing with the GDPR. The goal of collaborating with other companies is to have the customer in mind and benefitting the customer at all times. The greatest challenge with the GDPR is to balance transparency and clarity and at the same time make it look easy.

Lastly, IKEA which is a very large company functioning in Sweden as well as around the world has had other kinds of challenges. Their main challenge with the GDPR was to combine all parts of their large company to move towards the same direction and to operate in the same way, in other words achieving standardisation. Having so many stores all around the world can be a challenge when it comes to implementing new legislation, especially when the stores are not only based within the European border where the GDPR is applied to but in other parts of the world as well.

The third theme from the performed interviews, challenges, can be related to the institutional theory in different ways by analysing the three pillars that the theory consists of as well information from the table 1. Starting with the regulative pillar. A challenge that all the interviewed businesses faced in some way or another was that with the new law, many new rules and a lot of new information followed. Some businesses faced more challenges in regards to the new changes whilst others such

as Hemtex faced fewer challenges since they expressed that they were well-prepared long before the implementation of the GDPR. Also, the GDPR enforced businesses to have the correct legal basis when it came to their data management processes, which was challenging for some businesses since the rules were not as strict before the GDPR was implemented. The effect of the high fines have resulted in companies faced fear and guilt when not complying by the rules, laws and sanctions set by the GDPR. The interviewed businesses had different views of what these fears contained, for some businesses, the fear was the high fines and economic hit, whilst other businesses feared for their reputation and their brand building.

The normative pillar is based on compliance in terms of social obligation with morally governed legitimacy where not complaining with the law can result in shame. Lidl mentioned that a challenge that they faced was translating the theoretical groundings of the GDPR into practical information. Uncertainty and challenges with the GDPR go hand in hand. Since the law has not existed for a longer period, uncertainties regarding how to fully implement the law in each specific company can be difficult in terms of knowing what is appropriate for them.

Lastly, the cultural-cognitive pillar can be explained as "the rules that constitute the nature of reality and the frames through which meaning is made" (Scott, 1995, pp. 40). A challenge that the businesses faced was to adapt to all the new changes and for instance standardise their processes within their company to make sure that all their units are striving for the same goals and at the same time making sure they always comply with the GDPR. Besides the challenges mentioned above with the new rules and routines for the businesses, the businesses also need to make sure that they change their own routines since the routines now differ from before in the sense of the data management process. By creating understanding as to how the processes need to become more standardised, meaning will be created in alignment with the GDPR based on the compliance of shared understanding. However, standardising can be challenging, especially for larger companies since it can create the effect of confusion. A new law means new changes, and changes can be resisted by employees, especially in the beginning stages when everything is new, and when the negative aspects of the change seem to be greater than the positive aspects (Furst & Cable, 2008). The businesses must thus always make sure that their staff are well-informed and educated of all the new changes to adapt more smoothly.

7.4. Opportunities

The last recurring theme that was found in the empirical presentation was opportunities. The previous theme covered the challenges that the five companies faced, however the empirical presentation showed that companies did not only face challenges, they also found some opportunities that the GDPR contributes to. Even though the PUL and the DPD were regulating before the GDPR, the PUL did not protect the individuals' rights in the same effective way as the GDPR does. The GDPR created a new possibility that did not exist before which is to have the same standard of data protection in all businesses in the member states of the EU.

The five interviewed companies share the opinion that the GDPR implementation contributed to tools and necessary digital solutions. The contributed tools have become and are becoming more effective to utilize, process, and store the data, the routines are clearer now since the obliterating, cleaning and deleting data are automated processes. Naturally, the GDPR has affected the internal process in the companies in different ways. Lidl, Willys and IKEA point out that the GDPR is the priority on the "agenda" in all companies, thus it has resulted in a mutual ground that all companies in the EU follow. The companies see this as an opportunity since it allows them to cooperate with B2B, for instance, suppliers, delivery services and retailers. The interviewed companies stated that even though it is challenging for B2B to process personal data since every business has their perception of the GDPR, it is on the contrary, an opportunity since the GDPR is a priority for all businesses to follow and consistently maintain.

Additionally, Hemtex stated that the GDPR encourages the businesses to continuously develop their businesses process and keep up with the development and changes in their industry. Hemtex and IKEA experienced that they have a clearer interpretation of how they should process the data since the purpose of the GDPR is clearer. Therefore, businesses like Hemtex and Willys have a strong knowledge of the data that they collect. Both businesses collected data before the GDPR, and their interpretation of data storage and process was not as precise as it is now. Thus, having the GDPR now as a priority, Hemtex och Willys perceive the GDPR as explicit to clarifying certain aspects, such as how to work with data collection, how long to store data and what is reasonable for the company to store and use. The GDPR has additionally enhanced trust and safety for customers and companies since it is an important factor, Hemtex, Willys and IKEA estimate that they have the opportunity to develop with the customer and their expectations. The business values the process of learning from the customers, since it enables the businesses to develop according to

the customer's interests and wishes. Thus, the businesses are dependent as well as they benefit from the collected personal data which is essential for them.

Furthermore, for some of the interviewed companies, the GDPR has enhanced other opportunities such as innovation. Amongst the interviewed businesses, Willys has introduced an innovation in one of their stores where they offer a "Smartshop". Smartshop is when a customer can shop and scan the products with their smartphone, the app has an inbuilt GPS to localize the products in the store. The service does not only allow product scanning, but also direct payment with the app through Swish or card payment. However, if a customer wants to use the Smartshop app they must first register via the app that Willys offers. Since the app handles personal information, Willys developed the app with solutions and processes that comply with the GDPR.

IKEA has experienced different opportunities with the GDPR. IKEA has introduced a new technical function in their system that processes documents in their archive. Prior to the GDPR, IKEAs documents used to be handled in a platform system that was impractical and ineffective. The platform was restricted since the documents that required access by an employee were previously emailed and only one key employee was able to access and manage the platform that contained the documents. The key employee had to email those who required the documents. IKEA has since the implementation of the GDPR changed the process of maintaining and processing the platform since it was not in compliance with the GDPR. Therefore, now, thanks to the GDPR, IKEA developed a new innovative change to that platform system. If an employee in the company requires access to a document, they will be able to enter the platform, however, only the relevant documents will be opened and accessed. The platform is controlled and effective since the employee won't get access to unnecessary documents. Prior to the GDPR, a person was emailed the documents and they were given too much access, however now, for instance, employee X will only have access to edit, upload or read the documents.

The opportunities that the GDPR implementation has enabled will be analysed through the three pillars of the institutional theory and the information from table 1. Based on the empirical presentation, the regulative pillar shows that the rules and laws have enabled opportunities for the interviewed businesses to find solutions to work around the GDPR. These solutions are developed according to an integrated standard that is required by the law. For instance, the Smartshop created by Willys is innovated in terms of complying with the GDPR, since the functions of the Smartshop

is based on their app that uses personal information of their customers. Since the mechanism of the GDPR is coercive, businesses have been forced to find new solutions and systems in order to remain in compliance with the law.

The normative pillar pressures the organisations to act according to the norms and ethics that is demanded by the institution, therefore organisations must redefine their internal operations, in order to meet the requirements of the institution. It is further discussed; "in some cases, the demands themselves are negotiated, as organizations collectively attempt to shape institutional requirements and redefine environments. In other cases, individual organizations respond strategically, either by decoupling their structures from their operations or by seeking to defend themselves in some manner from the demands" (Scott, 1995, pp. 115). The author indicates that even though the institution pressures organisations, they will reform and strategies to find appropriate solutions according to the demands of the institution. Now the businesses must act according to the norms and ethics that are set by the EU when collecting consent and using personal data in order to comply with their social obligations. Since the basis of compliance is social obligations, the interviewed businesses expressed that the GDPR has increased their customers' trust and loyalty since transparency and clarity has increased when it comes to data management. Even though the GDPR has changed the processes of data management, businesses have found innovative ways and solutions to improve internal processes as well as develop new possibilities for the customer to take advantage of.

According to the cultural-cognitive pillar, organisations must make sure that certain processes are completed correctly, and that the social construction is important to control social behaviour. The empirical presentation shows that the GDPR has enabled the interviewed businesses to keep up with the changes and developments that occur in the industry. The advantage here is that these changes and development will always have the same foundation and regulations since every business is making sure that the GDPR is a primary focus in everything that they do. Now that the GDPR has changed the processing system of data management, businesses have enabled automated processes to handle certain parts of data storing, for instance, data cleaning and deleting. According to the interviews, the workflow is more standardised, and best practices has been implemented in businesses, therefore, this implies that improved routines have facilitated businesses regarding data collection and management.

7.5. Summary of Analysis

Concluding the analysis from the four recurring themes that were found from the interviews; data collection and usage, unchanged data pre and post the GDPR, challenges and lastly opportunities as well as the three pillars of the institutional theory, a summary can be derived. The majority of the companies interviewed agreed in some way or another with their opinions and experience on how they have made sense of everything around them regarding the GDPR. They all faced inevitable challenges, and some believed that the GDPR has also created opportunities and new innovations with its implementation.

A pattern among the answers from the interviews was apparent by analysing the empirical presentation with the use of the three pillars from the institutional theory; regulativ, normative and cultural-cognitive pillar. The analysis presented an overview of how the GDPR and the three pillars work parallel side by side. Moreover, some of the companies, especially the larger ones such as IKEA had a bit of a struggle adapting to all the new changes, since they operate their business all around the world and strive to create a standardisation among all of their department stores. Whilst the smaller companies such as Hemtex adapted more quickly and were well prepared prior to the implementation, they also have fewer employees and thus making sense of everything and adjusting can be easier for smaller businesses since the standardisation process is not as much of a hassle as it is for larger businesses.

	Regulative Pillar	Normative Pillar	Cultural- cognitive Pillar
Data Collection and Data Usage	• Enable the institutions to comply with the law • Organisation's processes are improved and standardized • GDPR penalties have created the effect of fear and guilt	• GDPR is structured to be appropriate according to social obligations • GDPR is structured to be appropriate according to social obligations • Since the implementation of the GDPR, the processes are more transparent and distinct	• Processes need to be carried out correctly without being taken for granted • Facilitated the action of following the same standardised processes • The implementation has resulted in the actions and behaviours which are standardised throughout all the interviewed businesses
Unchanged Data Pre and Post the GDPR	• GDPR has regulated and constrained the businesses behaviour • Basis of legitimacy of the regulative pillar is legally sanctioned and based on coercive and regulative rules • Data being used more effectively when it comes to the businesses dealing with the data that they already have	• Clarity and transparency within internal and external processes largely improved with binding expectations • Morally right and appropriate in terms of social obligations • By clarifying their processes and making the data management more transparent - facilitate the customers' understanding	• Based on the compliance of taken-for-grandness • Values and beliefs of the businesses have shifted • Businesses now have to make sure that they at all times comply with the GDPR with the basis of legitimacy in terms of comprehensible, recognizable and culturally supporters' matter
Challenges	• With the new law, many new rules and new information followed • GDPR enforced businesses to have the correct legal basis when it came to their data management processes • The effect of the high penalty fees has resulted in companies faced fear and guilt	• Compliance in terms of social obligation with morally governed legitimacy where not complaining with the law can result in shame • Translating the theoretical groundings of the GDPR into practical information • Uncertainties regarding how to fully implement the law	• Adapt to all the new changes • All their units are striving for the same goals • The businesses also need to make sure that they change their own routines since the routines now differ from before in the sense of the data management process
Opportunities	• Rules and laws have enabled opportunities for the interviewed businesses • Solutions are developed according to an integrated standard that is required by the law • GDPR is coercive, businesses have been forced to find new solutions and systems in order to remain in compliance with the law	• Pressures the organisations to act according to the norms and ethics that is demanded by the institution • Reform and strategies to find appropriate solutions according to the demands of the institution • The interviewed businesses expressed that the GDPR has increased their customers' trust and loyalty since transparency and clarity has increased	• Make sure that certain processes are completed correctly, and that the social construction is important to control social behaviour • GDPR has enabled the interviewed businesses to keep up with the changes and developments that occur in the industry • Workflow is more standardised, and best practices has been implemented in businesses with improved routines

Table 3. Three pillars conducted on the four themes.

8. Discussion and Conclusions

In this chapter, the study in its entirety will be discussed and concluded. The empirical presentation from the performed interviews together with the literature review and theoretical approach will be analysed and recurring patterns and themes will be specified to attempt to answer the research question. By revisiting the purpose of this paper; "the purpose of this qualitative study is to investigate how businesses based in Sweden have complied with their internal and external processes in alignment with the GDPR", this chapter will discuss and conclude the study.

Sub-question 1:

The first sub-question; "what type of internal and external challenges are businesses faced with regarding the GDPR?", will be discussed and answered in this section. As mentioned in the problematization section, the fairly new law, the GDPR has affected businesses within the EU and their ability to adapt to the new changes both internally as well as externally. As with any new law and adjustments, many businesses have encountered challenges on their way to implement the law. Previous research from 2019 has shown that there is a recurring issue that the businesses are faced with, it was the issue of lack of expertise from businesses when it came to comprehending the process of the GDPR in a thorough manner (Li & He, 2019).

The institutional theory consisting of the three pillars; regulative, normative and cultural-cognitive pillar, is based on organisations behaviour and perception of their environment regarding the pressure from the institutions. The institution in this case, is the EU that has enforced the GDPR that the organisations must comply with. The approach of the institutional theory is aimed to address attention towards different external factors that in some way or another affect the organisation (Scott, 1995). Despite the external factors affecting the organisations, previous research from 2018 also explains that internal factors can also be challenging in terms of new routines and ways of working with the implementation of the GDPR for the organisations (Tikkinen-Prir, Rohunen & Markkula, 2018). This can also be seen and analysed through the cultural cognitive pillar of the institutional theory, where businesses need to ensure that they alter their routines and adapt to the new processes of the data management (Scott, 1995).

The GDPR implementation is an ongoing process where organisations need to make sense of the law continuously and adapt to the new changes that the firm faces internally. Hemtex, for instance, expressed that educating the employees in their firm about the GDPR was an internal struggle that they faced. They tried to overcome this struggle by making sure that all their employees were on the same page when it comes to understanding the new processes that come with the GDPR, by educating their employees of the changes happening and avoiding misunderstandings and uncertainties. Avoiding these aspects can also be analysed through the regulative pillar, where through making their internal and external processes more transparent and distinct, uncertainties and misunderstandings are minimised. However, as mentioned in the analysis chapter, a new law means new changes and these changes can be resisted by employees in the organisation, specifically in the beginning stages of the alterations. Thus, having the regulative pillar in mind in this case can be effective (Furst & Cable, 2008). Previous studies have shown that increased data privacy as a result of the GDPR has been beneficial for both businesses operating in the EU as well as the consumers (Ooijen & Vrabec, 2019). Therefore, businesses can implement this train of thought into their employees in order to ensure them that these changes are beneficial for all entities involved.

Moving onto external challenges that businesses face when dealing with the GDPR, the challenge of having one standard all over the EU was apparent, even though that is one of the goals with the implementation of the GDPR. Previous research has shown that there is a lack of consensus among the countries included in the EU/EEA, however, as indicated above, since the GDPR is a relatively new law, many organisations and countries have still not fully adapted to the new regulations and hence the lack of consensus still exists (Townend, 2018).

Moreover, the standardised processes can be associated with the challenge of consensus among the member states of the EU/EEA. Prior to the GDPR, there was not a clear standard across the EU when it came to managing, collecting and storing personal data, and thus GDPR aims to improve the routines of the data collection as well as the efficiency of the process. However, even though the GDPR is a law that is applied to all member states in EU, each country have their own domestic laws that they also need to comply by and thus even though the goal of the GDPR includes a harmonised standard across the EU, the law differs slightly depending on the domestic laws within the specific country in hand (Townend, 2018). IKEA, for instance, mentioned the issue of

standardisation within their companies in Sweden as well as their companies within the EU. They stated that every country has its own domestic laws and thus been affected differently. Since their company operates all around the world, they had to assure that all of their department stores have standardised processes that facilitate the implementation of the GDPR. However, they were clear to state that implementing the GDPR in all of their department stores and standardising their procedures has been a challenge for them.

Internal Challenges	External Challenges
Lack of expertise from businesses when comprehending the process of the GDPR	Challenge of having one standard all over the EU was apparent
Organisations need to make sense of the law continuously and adapt to the new changes that the firm faces internally	Lack of consensus among the countries included in the EU/EEA
Educating employees about the GDPR was an internal struggle faced	Many organisations and countries have still not fully adapted to the new regulations
Understanding the new processes that come with the GDPR, by educating employees of the changes happening and avoiding misunderstandings and uncertainties	Prior to the GDPR, there was not a clear standard across the EU when it came to manage, collecting and storing personal data
Resistance by employees in the organisation, specifically in the beginning stages of the alterations	GDPR is a law that is applied to all member states in EU, each country has their own domestic laws that they also need to comply by

Table 4. Summary of the internal and external challenges.

Sub-question 2:

The second sub-question "what type of opportunities are presented for the businesses regarding the GDPR?", will be discussed and answered in this section. The GDPR has enabled businesses within the EU to adapt to the law by for instance exploring their creative and innovative abilities. Willys, for instance, mentioned how the GDPR has enabled their innovative minds to flourish by trying

out something new. They introduced their Smartshop where customers can scan their products directly through their smartphones as well as use an inbuilt GPS to localize the products in the store, in order to simplify the process of grocery shopping for their customers. This move made by Willys can be seen through the institutional theory, where innovation is discussed in the regulative pillar. Based on the empirical presentation, the regulative pillar shows that the rules and laws have reinforced the interviewed businesses to find solutions to work around the GDPR. These solutions are developed according to an integrated standard that is required by the law. By introducing their Smartshop, Willys has utilized the GDPR by using it as an opportunity to develop their technology and be up to date in today's modern world. They were also very clear in mentioning that even though they try to push their innovative solutions, they still made sure they were compliant with the standards set by the GDPR and making sure that they protect their customers' privacy and integrity. Previous research has shown the importance of enhancing data privacy for consumers in today's evolved world with all the technological developments (Russom, 2011). From the performed interviews, the noticeable actions made by Willys in the form of their Smartshop is a great example of how the organisation has used technological development as well as the GDPR to their own advantage. Willys have done this by continuously complying and adapting to regulations by gathering personal data legally and under rigid conditions (Truong, Sun, Lee & Guo, 2020).

Another opportunity with the GDPR for businesses is that the customers' trust towards the business has been strengthened due to the new regulations that are aimed to protect the customers right to privacy. IKEA, for instance, mentioned the difference when it came to the customers' awareness of their personal data and how it was managed during the time that the PUL took place versus now with the new changes with the GDPR. The interviewed informants stated that they believed that since the PUL existed for quite some time in Sweden, the law was in their subconscious and that not everyone was fully conscious of what the law entailed. They believed that the GDPR has been advantageous in this perspective by changing the vision customers and businesses have towards personal data. The GDPR has made the process of managing and storing personal data more transparent which in turn builds trust between the customer and the firm. Related research has shown that there is a similar law that can be used to understand the GDPR on a deeper level, SOX. The information retrieved from the performed interviews can be supported by the SOX in which they commonly have reached an increased level of transparency and trust (Ramos, 2006). IKEA

was, however, clear with stating that the GDPR has made many processes more complex but on the other hand, it has made individuals gain greater awareness of the process of managing personal data and each individual's personal responsibility of the issue. In other words, one can argue that the GDPR has made it possible for the interviewed businesses to gain more trust from their consumers and strengthen the bond between one another which not only is advantageous for the customer but also for the firm in question. Looking back at previous research found in this paper, the argument is reinforced by the assumption that the right to privacy regarding personal data online is a fundamental human right (Sobolewski, Mazur & Palińsk, 2017).

To summarize, the author's intentions were to perform qualitative research with the purpose of investigating businesses in Sweden and analyse in what way they have been affected by the implementation of the GDPR. One of the conclusions drawn is that the GDPR has made the process of personal data more transparent, however, the issue of standardisation many times overshadowed the transparency aspect. Even though many companies have the desire to be more transparent with the implementation of the GDPR, standardising the internal processes within the firm and mutually finding a way of working has been a challenge for many businesses as previous research has shown. Another outcome is that for some companies the implementation has enabled opportunities that have been used creatively through innovation which has been manifested earlier, for instance, Willys development of the Smartshop.

Moreover, the authors are critical of some parts of the empirical presentation, where all the interviewed businesses expressed a more optimistic approach towards the GDPR implementation, and little criticism of the challenges that they faced. Based on previous research of the GDPR, a lot of study has been made where challenges have been the focal point of the study and thus the authors are critical towards the lack of challenges that the businesses seemed to face. This might be due to the businesses not wanting to express flaws in their business as well as complying with the secrecy of their operations.

In conclusion, this paper has investigated and answered what internal and external challenges businesses faced with the GDPR implementation, as well as the opportunities that were faced in regard to the implementation of the GDPR. Ultimately, standardisation is a long process and since the GDPR is a relatively new law, many businesses have still not fully adapted to the new regulation

and created standardised processes that are in full effect. Businesses need to standardise their internal means such as outdated IT systems, processes and routines that need to change to comply with the GDPR.

Opportunities
Exploring creativity and innovative abilities
Develop technology and be up to date in today's modern world
Importance of enhancing data privacy for consumers in today's evolved world with all the technological developments
Customers' trust towards the business has been strengthened due to the new regulations that are aimed to protect the customers right to privacy
GDPR has been advantageous in this perspective by changing the vision customers and businesses have towards personal data.
GDPR has made the process of managing and storing personal data more transparent which in turn builds trust between the customer and the firm

Table 5. Summary of opportunities.

9. Contributions

Since the GDPR's implementation, businesses have changed as they nowadays remote their business around the GDPR and make it a fundamental basis to structure their business (Pyle et al. 2018). This research aimed to analyse and understand the internal and external effects, challenges and opportunities of the GDPR. Privacy is a consistent yet complex definition for all involved parties, therefore, this study has highlighted the underlying challenges businesses face when complying with the GDPR. Additionally, this study has revealed knowledge regarding how Swedish businesses have maintained the GDPR since its implementation. The findings of this paper will contribute to the literature field of the GDPR with added knowledge and data with new perspectives from the performed interviews. This study can also contribute to future researchers and academics who are interested to investigate and analyse challenges and opportunities with the GDPR even further on a broader perspective. Having in mind that the GDPR is relatively new, it has only been operating since the middle of 2018, there is much more to be explored and investigated.

10. Limitations

This study focuses solely on the opportunities and challenges with the GDPR on Swedish businesses. As with any study, this study faced some limitations during the research and investigation process. Firstly, this paper was written during an ongoing pandemic revolving around the global health crisis, the Covid-19 virus, which limited the initial research idea. The initial idea was to investigate opportunities and challenges with the GDPR in Swedish food retailers, however, during the pandemic, the food retailers in Sweden faced high pressure and it was challenging to contact and get in touch with them. Even though the authors emailed over 300 employees within the food retail industry, only two interviews from the industry were derived. Therefore, due to the time constraints, the study had to instantly change approach and contact different businesses, hence this study was not focused on a specific industry.

Moreover, the approach of this qualitative study was to investigate businesses that faced challenges and/or experienced opportunities with the GDPR. To achieve extensive and valid knowledge from the businesses, a semi-structured method was carried out, instead of surveys since surveys do not have the same extensive opportunities as semi-structured interviews have. Thus, this study is limited to the empirical data that was collected from the performed interviews. The data collection consisted of only five interviews, which can also be seen as a limitation since more interviews could have resulted in different outcomes.

Furthermore, since the GDPR has only been effective in businesses for two years now, it can be seen as a limitation since it is still new for them. To be fair some businesses have yet to adapt to the new changes that the GDPR has required, the GDPR has not been around for long in order for businesses to have fully seen all challenges and opportunities that the GDPR have contributed with.

11. Future Research

The results of this study showed that the GDPR has enhanced challenges as well as opportunities for businesses, however, this study can be researched even further. This study relied on businesses in the Swedish market and their experience with the GDPR, these businesses already followed the old Swedish regulation, the PUL. Future research can investigate businesses that did not necessarily have a strong regulation prior to the GDPR, as in Sweden, this could facilitate a contrasting awareness of the changes the GDPR has affected and provide the research with different empirical presentation. Since this study was based on Swedish businesses, researchers can investigate this topic on a larger scale based on businesses across Europe and make a comparative study to provide greater findings. Another possibility for future research is to change perspective and find focus groups to investigate and provide the research with data from the customer's point of view as well as the perspectives of the businesses. Combining the two aspects would provide a greater overall comprehension of the opportunities and challenges with the implementation of the GDPR and what effects it has created and caused.

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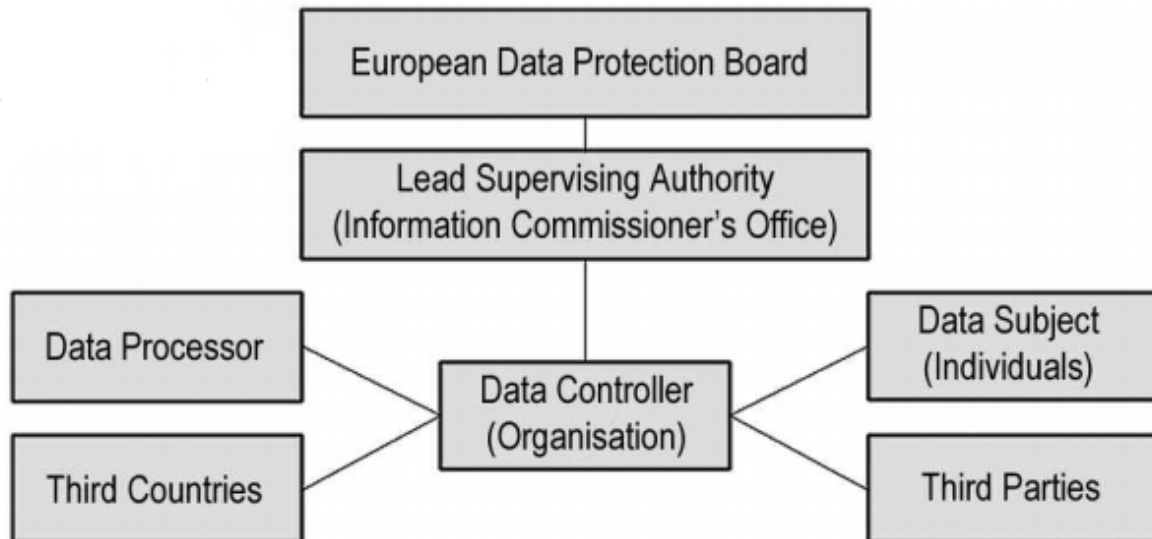
13. Appendix

Appendix 1

Figure 1. Information flow under the General Data Protection Regulation (Axinte et al. 2018)

Appendix 2

	Regulative	Normative	Cultural-Cognitive
Basis of compliance	Expedience	Social obligation	Taken-for-grantedness Shared understanding
Basis of order	Regulative rules	Binding expectations	Constitutive schema
Mechanisms	Coercive	Normative	Mimetic
Logic	Instrumentality	Appropriateness	Orthodoxy
Indicators	Rules Laws Sanctions	Certification Accreditation	Common beliefs Shared logics of action Isomorphism
Affect	Fear Guilt/ Innocence	Shame/Honor	Certainty/ Confusion
Basis of legitimacy	Legally sanctioned	Morally governed	Comprehensible Recognizable Culturally supported

Table 1: Pillars of the institution. (Lopes, Guarda & Oliveira, 2019)

Appendix 3

Company	Interview Participants #	Job Description	Interview Type	Date of Interview	Interview Length	Email Contact (Outline)
HEMTEXT	1	Data Protection Officer (DPO) Senior manager	Email	2020-04-02	-	2020-03-31 → 2020-04-04
LIDL	1	Data Protection Officer (DPO) Senior manager	Email	2020-04-03	-	2020-03-30 → 2020-04-03
ICA	1	Financial Officer Middle manager	Email	2020-04-03	-	2020-03-30 → 2020-04-10
WILLYS	2	Data Controller & Trainee Middle manager	Microsoft Teams Meetings	2020-04-06	32 min	-
IKEA	1	Team Manager in HR Middle manager	Microsoft Teams Meetings	2020-04-09	21 min	-

Table 2. List of informats.

Appendix 4

	Regulative Pillar	Normative Pillar	Cultural- cognitive Pillar
Data Collection and Data Usage	• Enable the institutions to comply with the law • Organisation's processes are improved and standardized • GDPR penalties have created the effect of fear and guilt	• GDPR is structured to be appropriate according to social obligations • GDPR is structured to be appropriate according to social obligations • Since the implementation of the GDPR, the processes are more transparent and distinct	• Processes need to be carried out correctly without being taken for granted • Facilitated the action of following the same standardised processes • The implementation has resulted in the actions and behaviours which are standardised throughout all the interviewed businesses
Unchanged Data Pre and Post the GDPR	• GDPR has regulated and constrained the businesses behaviour • Basis of legitimacy of the regulative pillar is legally sanctioned and based on coercive and regulative rules • Data being used more effectively when it comes to the businesses dealing with the data that they already have	• Clarity and transparency within internal and external processes largely improved with binding expectations • Morally right and appropriate in terms of social obligations • By clarifying their processes and making the data management more transparent - facilitate the customers' understanding	• Based on the compliance of taken-for-grandness • Values and beliefs of the businesses have shifted • Businesses now have to make sure that they at all times comply with the GDPR with the basis of legitimacy in terms of comprehensible, recognizable and culturally supporters' matter
Challenges	• With the new law, many new rules and new information followed • GDPR enforced businesses to have the correct legal basis when it came to their data management processes • The effect of the high penalty fees has resulted in companies faced fear and guilt	• Compliance in terms of social obligation with morally governed legitimacy where not complaining with the law can result in shame • Translating the theoretical groundings of the GDPR into practical information • Uncertainties regarding how to fully implement the law	• Adapt to all the new changes • All their units are striving for the same goals • The businesses also need to make sure that they change their own routines since the routines now differ from before in the sense of the data management process
Opportunities	• Rules and laws have enabled opportunities for the interviewed businesses • Solutions are developed according to an integrated standard that is required by the law • GDPR is coercive, businesses have been forced to find new solutions and systems in order to remain in compliance with the law	• Pressures the organisations to act according to the norms and ethics that is demanded by the institution • Reform and strategies to find appropriate solutions according to the demands of the institution • The interviewed businesses expressed that the GDPR has increased their customers' trust and loyalty since transparency and clarity has increased	• Make sure that certain processes are completed correctly, and that the social construction is important to control social behaviour • GDPR has enabled the interviewed businesses to keep up with the changes and developments that occur in the industry • Workflow is more standardised, and best practices has been implemented in businesses with improved routines

Table 3. Three pillars conducted on the four themes.

Appendix 5

Internal Challenges	External Challenges
Lack of expertise from businesses when comprehending the process of the GDPR	Challenge of having one standard all over the EU was apparent
Organisations need to make sense of the law continuously and adapt to the new changes that the firm faces internally	Lack of consensus among the countries included in the EU/EEA
Educating employees about the GDPR was an internal struggle faced	Many organisations and countries have still not fully adapted to the new regulations
Understanding the new processes that come with the GDPR, by educating employees of the changes happening and avoiding misunderstandings and uncertainties	Prior to the GDPR, there was not a clear standard across the EU when it came to manage, collecting and storing personal data
Resistance by employees in the organisation, specifically in the beginning stages of the alterations	GDPR is a law that is applied to all member states in EU, each country has their own domestic laws that they also need to comply by

Table 4. Summary of the internal and external challenges.

Opportunities
Exploring creativity and innovative abilities
Develop technology and be up to date in today's modern world
Importance of enhancing data privacy for consumers in today's evolved world with all the technological developments
Customers' trust towards the business has been strengthened due to the new regulations that are aimed to protect the customers right to privacy
GDPR has been advantageous in this perspective by changing the vision customers and businesses have towards personal data.
GDPR has made the process of managing and storing personal data more transparent which in turn builds trust between the customer and the firm

Table 5. Summary of opportunities.

Appendix 7

Institutionell teori pelare	Intervjufrågor
	Berätta om dig och din roll på företaget.
Regulativ	Vad för data samlade ni in, <u>innan</u> införandet av GDPR? Hur användes och analyserades datan som samlades?
Regulativ	Har ni upplevt några utmaningar med att anpassa GDPR till er verksamhet? Vilka? På vilka sätt har ni försökt lösa dessa utmaningar?
Regulativ	Hur förhåller ni er till att sanktionsavgifterna är så pass höga när det kommer till att inte uppfylla GDPR kraven? Hur upplever ni detta element?
Normativ	Hur effektiv är datan ni använde tidigare och hur effektiv är den ni använder idag? Vad brukar den samlade datan från era kunder används till idag?
Normativ	För att förhålla sig till GDPR, så har företag idag en större samhällsplikt när man samlar in data från kunde. Hur upplever ni att detta har påverkat ert företag? Har det varit mer givande eller utmanande?
Normativ	Hur upplever ni den översiktliga implementeringen av GDPR? Vad har förändrats? Har de interna processer påverkats och på vilket sätt?
Kulturell-kognitiv	Hur har majoriteten av era medarbetare upplevt förändringen i samband med GDPR? Upplever ni att era anställda följer de gamla rutiner de hade innan GDPR eller har de anpassat sig till förändringen?

| *Kulturell-kognitiv* | Har ni utfört några mätningar om kunden upplevelser sen GDPRs implementering? Vad har dessa mätningar visat? |
| *Kulturell-kognitiv* | Datainspektionen skriver att GDPR lagen ska uppmuntra innovation för företagen, finns det några innovativa grepp ni tagit med samband till GDPR lagen? |

Interview Template.