Tomorrow We Will Do More

An explorative study of how companies in a competitive industry cope with the increased demand for business sustainability

EBBA JEPPSSON
REBECCA GUSTAVSSON

Abstract

Climate change is a worldwide problem, disrupting economies and affecting lives, communities and countries. As consumers today demand products and services produced in a more sustainable and ethical way, companies need to adapt. In Sweden, four out of five consumers find it important that companies work actively for a more sustainable business. The authors wish to, through a qualitative method, enhance the understanding of underlying mechanisms which explain how, and why, companies' CSR actions and policies meet (or not meet) the increasing demand. The purpose of this study is to explore how companies in a competitive industry are responding to the increasing demand of business sustainability, focusing on individuals. The study was conducted as a multiple case study of three Swedish fashion apparel companies, where data-collection was made through a survey and compilation of digital documents. Additional empirical data was gathered through an expert interview. Concluding from this study, the authors found empirics supported by social identity theory and moral disengagement theory. It seems as if the increasing demand for sustainability in this competitive market has led to a shift in how important companies view this question. Based on their stated visions and goals, one can interpret that the companies have the intention to meet the demand. However, which level of momentum the question gets, depends on factors such as who in the organisation is setting the sustainability agenda as well as individuals' perception of the importance of the question, which is linked to social identity. Despite the fact that climate change is stressed as an important issue, it seems as if individuals at the company might also cope with the increasing demand with moral decoupling mechanisms. The contribution of this study is primarily a set of interesting topics and questions on micro-level that the authors suggest need to be further explored.

Keywords: business sustainability, moral decoupling, visionary procrastination, social identity, fashion industry

Authors:
Ebba Jeppsson (23958)
Rebecca Gustavsson (23957)

Supervisor:
Max Jerneck, Affiliated Researcher, *SSE Institute for Research (SIR)* and *Mistra Center for Sustainable Markets*

Examiner:
Laurence Romani, Associate Professor, *Department of Management and Organization*

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Table of Definitions

Word	Definition
CO2e (Carbon dioxide equivalent)	The number of metric tons of CO2 emissions with the same global warming potential as one metric ton of another greenhouse gas" (EPA)
fashion apparel industry	Fashion apparel companies taking part in the entire value chain by designing, producing, distributing, selling and marketing fashion apparel.
greenwashing	"To make people believe that your company is doing more to protect the environment than it really is" (Cambridge English Dictionary)
microfoundations of CSR	"Microfoundations are psychological and sociological mechanisms that underlie CSR on the individual level" (Aguinis, Glavas 2012)
Mistra Future Fashion (MFF)	The Mistra Future Fashion program is a cross-disciplinary research program focusing on circular economy aiming at a future positive fashion industry. The program was active 2011-2019. (Mistra 2019)
Scope 1, 2 & 3	A company's greenhouse gas emissions, classified by GHG Protocol Corporate Standard. "Scope 1 emissions are direct emissions from owned or controlled sources. Scope 2 emissions are indirect emissions from the generation of purchased energy. Scope 3 emissions are all indirect emissions (not included in scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions." (WBCSD, WRI 2004)
supply chain	a network between a company and its suppliers to produce and distribute a specific product to the final buyer
sustainability communication	corporate communication about sustainability that is not a sustainability report
value chain	a business model that describes the full range of activities needed to create a product or service

Table of Content

1 Introduction

1.1 Initial Remarks

In order to understand this study, and why it was conducted in the manner it was, it is important to understand the thesis journey and process. Figure 1 provides an overview of the thesis journey. The reasoning and motives behind some choices will be explained further in the method section.

The initial idea for this thesis was to answer a research question grounded in theory about cross-competitor comparison and social identity, using a deductive research approach and a quantitative research method (1). Thus, data-collection was originally organised through an online survey (2), but due to the covid-19 outbreak the authors did not receive enough answers to conduct a statistically significant quantitative analysis (3). As it was no longer possible to continue with the quantitative method as planned, the authors needed to change the research question and thus, the method to a qualitative one (4). However, the authors used empirical data from the survey to sample companies suitable for the multiple case study, and for certain analysis. The nature of this process has laid the foundation for the empirical data, which together with theory has shaped the analysis and results of this thesis.
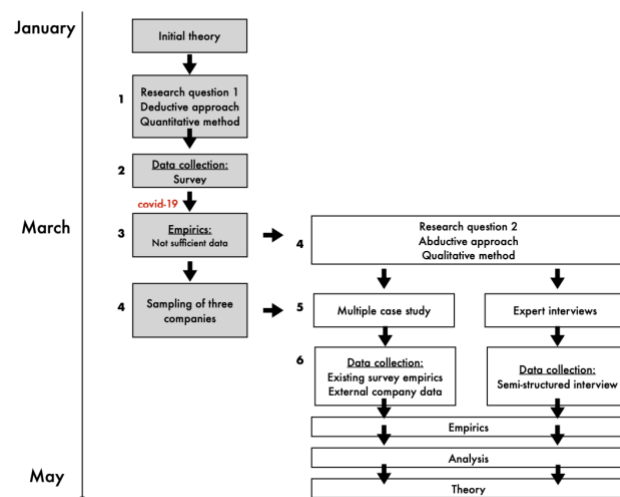
Figure 1 Our thesis journey

1.2 Background

Demand controls supply, and satisfying needs is the essence of business. As consumers today demand products and services produced in a more sustainable and ethical way, companies need to adapt (Eriksson, Svensson 2016, Quennerstedt 2020). The upswing in demand is further captured in Svensk Handel's (2018) sustainability report, which presents that four out of five consumers find it important that companies work actively for a more sustainable business. This increased interest has not only been seen through a change in consumer behaviour, but also in academia (Fassin, van Rossem 2009, Aguinis, Glavas 2012).

Climate change is a worldwide problem, disrupting economies and affecting lives, communities and countries (United Nations 2019). The environment is not only affected by the corporation's own operational behaviours, but by actions of all organisations included in their value chain. Thus, the corporation also becomes responsible for environmental consequences and problems caused by the rest of

their supply chain (Seuring et al. 2008, Koplin 2005). Therefore, organisations need to increase their control through the entire value chain in order to be truly sustainable (Svensk Handel 2018).

The relationship between being economically successful and ensuring environmental sustainability has, by some researchers, been displayed as negative, with additional costs as a result. Simultaneously, several researchers argue for the potential benefits and opportunities that are uncovered (Schaltegger, Synnestvedt 2002). Regardless, researchers agree that there are several challenges with developing and implementing environmental sustainable operations (Kok et al. 2017). For actors operating in competitive industries, the matter of sustainability throughout the supply chain requires extra attention (Flint, Golicic 2009). Competitive markets are characterised by low margins and require a high degree of responsiveness to demand (Turker, Altuntas 2014). In essence, relatively more effort is required by actors in these industries to transform into more sustainable businesses.

In Sweden, companies classified as "larger companies" are required to constitute a sustainability report in conjunction with their annual report (Sveriges Riksdag 2016). As a result of growing demand for business sustainability and the new requirements, the number of organisations reporting on their sustainability operations and objectives has grown during the last decade. However, studies show that the increased reporting on sustainable operations is not necessarily equivalent with actual improved environmental performance (Kok et al. 2017).

1.3 Previous Research and Research Gap

The relationship between financial success and environmental sustainability has been widely addressed in literature. Although there are contradictions among researchers about the nature of the relationship, companies are expanding their responsibilities from being purely economic to also being environmental (Kok et al. 2017). Yet, the increasing demand for further corporate action is apparent, which could be interpreted as that businesses today are not doing enough. The conditions of competitive markets have been the base for various of research topics (Flint, Golicic 2009, Bettis, Hitt 1995), but the number of studies contrasting them to sustainability practices are limited.

Most corporate social responsibility (CSR) literature has been dominated by meso- and macro-level perspectives. Although the volume of micro-oriented CSR research, conducted at an individual level of analysis, has increased, there is still a gap in the field of microfoundations and its impact on CSR practices (Aguinis, Glavas 2012).

1.4 Purpose and Research Question

The authors wish to, in an explorative manner, enhance the understanding of underlying mechanisms which explain how, and why, companies' CSR actions and policies meet (or not meet) the increasing demand. The

purpose of this study is to explore how companies in a competitive industry are responding to the increasing demand of business sustainability, focusing on individuals within the organisation and how their actions are displayed on meso-level. Hence, the research question posed is:

How do companies in a competitive industry cope with the increasing demand of needing to be sustainable?

1.5 Scope and Delimitations

The focus of this will be the environmental branch of companies' CSR work, highlighting the climate action aspect of business sustainability, disregarding the social and economic pillars of the concept. Furthermore, the authors have narrowed the scope to the fashion apparel industry, an industry widely assumed to be affected by high competitive pressure (Chung, Wee 2008, Turker, Altuntas 2014). In addition, the industry's issues related to environmental sustainability has, in recent years, attracted increasing attention by both practitioners, researchers and consumers (Caniato et al. 2012, Wu, Li 2019, Thomas 2019). The environmental impact is seen in every step of the clothing production process (Claudio 2007). Sustainable fashion is about closing the loop of the value chain which entails a circular economy. The circular supply chain, illustrated in Figure 2, focuses on how to maximise the processes in the value chain collectively and secure as low environmental impact as possible (Mistra 2019).
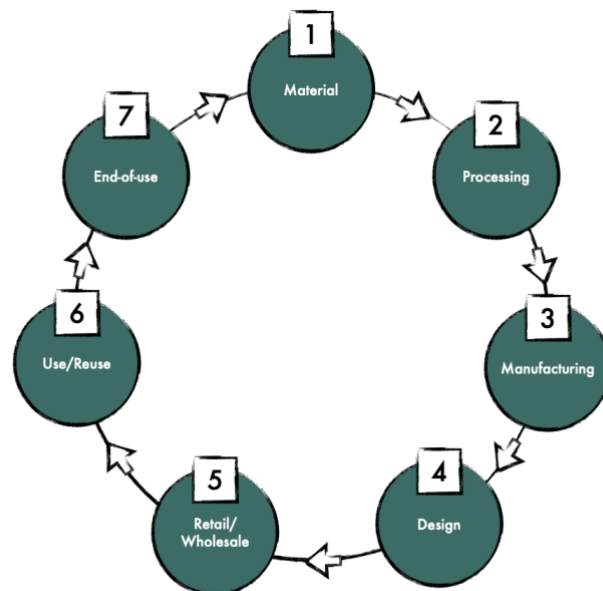
Figure 2 The circular fashion supply chain (Mistra 2019)

Furthermore, the study is focused on the Swedish fashion apparel industry. In Sweden, the fashion industry is one of the top three retailing industries where consumers state sustainable products are most important (Svensk Handel 2018). This delimitation is, moreover, based on legal and cultural conditions since EU, and

Sweden in particular, is restricted by some of the most extensive environmental regulations in the world (ibid).

1.6 Intended Research Contribution

The aim with this study is to provide indications of reactions to CSR, by exploring underlying mechanisms and outcomes. The intention is to contribute with areas of interest for future research on the subject of microfoundation mechanisms in the context of CSR, by enhancing the understanding of its organisational impact. From a practitioner perspective, the results may help companies identify why they are not as environmentally sustainable as demanded.

2 Theory

2.1 Literature Review

CSR research can be categorised into institutional (macro), organisational (meso), and individual (micro) level (Aguinis, Glavas 2012). Although this paper will focus on conducting research on the micro-level, literature on meso-level is also presented, since these are closely interrelated (Aranzadi 2013).

2.1.1 The Responsibility of Firms

The question of corporate moral responsibility (CMR) and whether firms can be held morally responsible for their actions has been debated by scholars since the 1970's. Researchers holding the pro-CMR position argue that organisations show characteristics equivalent to those which qualify human beings for moral responsibility: cognitive attributes such as perception and reasoning, and moral elements such as rationality and respect (Wilmot 2001). The opposition rather focuses on the differences between the individual and the firm. Velasquez (1983) argues that a corporation cannot act intentionally because the corporate "mind" is not in control of any actions. In this view, individuals in a corporation are performing actions on its behalf, and their behaviour thus reflects the intentions of themselves rather than the corporation (ibid).

2.1.2 Views on Corporate Social Responsibility

The early CSR debates among scholars focused on whether it should exist (Kitzmueller, Shimshack 2012) and many argued the responsibility of businesses was solely ensuring financial success. In 1970, Milton Friedman famously wrote "the only social responsibility of business is to maximize profits". This view suggests that there is no need for managers or employees to reflect on aspects of morality in their organisational decision making (Sendlhofer 2019). Over time, the different views on firms' responsibility has evolved, and the field of CSR research has grown significantly. An explanation of the shift is to some extent captured by Bénabou and Tirole (2010), arguing that "society's demand for individual and corporate social responsibility as alternative responses to market and distributive failures are becoming increasingly prominent". In contrast to Milton Friedman (1970), Kleine and von Hauff (2009) state that "... there is a broad consensus that the maximization of profits (...) can no longer be the exclusive goal of companies".

2.1.3 Meso-level Research on CSR

Organisational Culture and CSR

Harris and Crane (2002) examine the development of the relationship between organisational culture and green management. They state that the movement towards sustainability is largely dependent on a "green culture change". Technical fixes are not enough to respond to environmental challenges – organisations need to embrace environmentally responsible values, beliefs and behaviours (Harris and Crane, 2002). They identify that companies have responded to green pressures by developing espoused positions on their approach to sustainability. These positions vary in terms of support towards pro-environmental initiatives

and the level of concern for sustainability. Furthermore, they identify substantial gaps between the companies' sustainability positions and their actual practices. Harris and Crane (2002) further suggest three different explanations for this gap: (i) organisational dynamics, managers who set the corporations' positions might have an idealised vision of the company, while lower-hierarchy employees are more cynical and thus experience a fragmented view, (ii) managers believe macro-environmental pressures are insufficient to require anything beyond superficial statements, and (iii) it is an artefact of delay, culture change takes time.

The importance of culture has also been presented by Kok et al. (2017), examining the reasons for, and handling of, tensions and conflicts when developing sustainability policies. They conclude that both organisational subcultures and institutional logics can help to understand why organisations encounter difficulties when developing sustainability policies. This understanding is based on the fact that different subcultures develop their own set of behaviours and values, leading to a risk for misunderstandings and differences in interpretations of sustainability (Kok et al. 2017). Furthermore, Voronov and Vince (2012) highlight the aspect of individual emotions being relevant in institutions by disrupting, creating and maintaining an organisation's current state (ibid).

Low-cost Business Models and CSR

Lueg et al. (2013) conducted a study on incorporation of sustainability, and its effect on low-cost business models. They concluded that it added positive value indirectly, by preventing adding negative value. Several aspects of the company's sustainability work contributed to this finding. Firstly, corporate sustainability was primarily used as a communicative device to gain external attention. Furthermore, the company experienced issues with internal communication regarding the company's sustainability operations and values. These were well-known among headquarter representatives, but not communicated throughout the organisation. Lastly, the company lacked a common definition of the organisation's business model, which indicated a fragmented picture of the company's purpose. Lueg et al. (2013) argue that representatives from the company focused on the aspects most relevant for their department, and that the low-cost philosophy of the company's business model was not fully compatible with corporate sustainability.

2.1.4 Micro-level Research on CSR

Microfoundations of CSR

The microfoundations of CSR have been formulated as central drivers of responsible business activities. Microfoundations are psychological and sociological mechanisms that underlie CSR on the individual level (Aguinis, Glavas 2012). Gond et al. (2017) organise micro-CSR studies into three core components (i) individual drivers of CSR, (ii) individual processes of CSR evaluations, and (iii) individual reactions to CSR initiatives, summarised in a behavioural framework (see Figure 3). This study focuses on reactions to CSR.
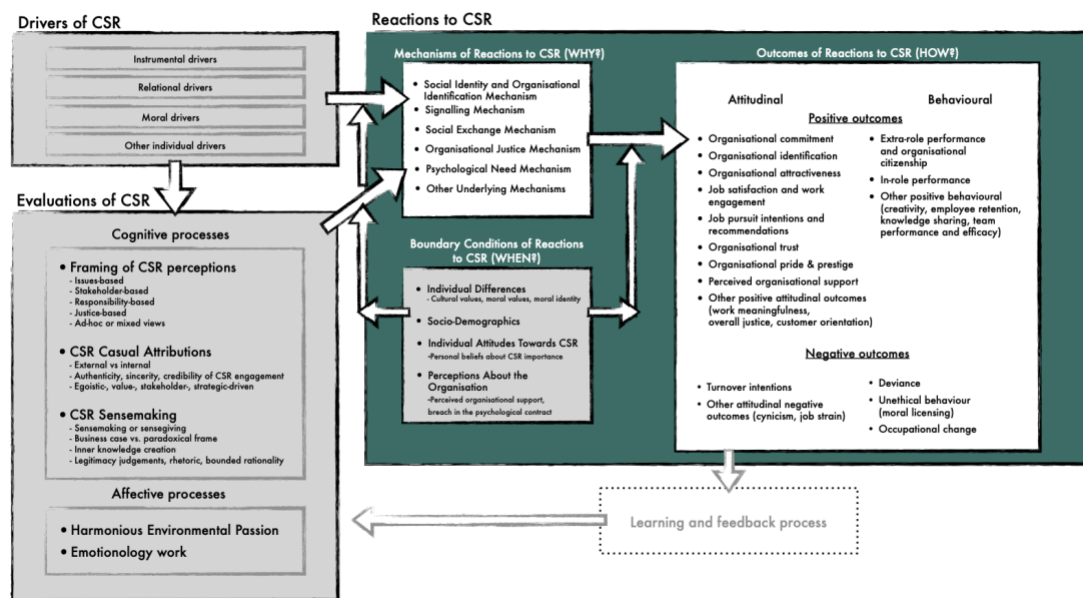
Figure 3 Psychological microfoundations of CSR (Gond et al. 2017)

Agunis and Glavas (2012) present several predictors and moderators necessary for successful implementation of CSR practices, where commitment by supervisors is stressed as one factor that has considerable impact. In a study conducted by Weaver et al. (1999) it was shown that engagement in CSR due to institutional forces that lacked commitment by management, resulted in "decoupled CSR" – activities not seen as the company's core business. In essence, the research reviewed by Aguinis and Glavas (2012) show that CSR outcomes are better when variables such as supervisor commitment to ethics and equity sensitivity of managers increase.

2.2 Theoretical Framework

2.2.1 Use of Theory

The theoretical framework emerged separately in different parts of the research process. The theory of social identity worked as a foundation for the data-collection, in line with the initial quantitative method, while the theory of moral decoupling emerged through the analysis of empirical data. The social identity theory suggests implications of group prestige and the assessment of outgroups, while the theory about moral decoupling provides an explanation of how individuals distance themselves from the moral implications of their actions.

2.2.2 Social Identity Theory

Gond et al. (2017) conclude that social identity and organisational identification mechanisms are the most frequent underlying mechanisms explaining individual reactions to CSR. The social identity theory is an integrative theory which attends to the cognitive and motivational bases of intergroup differentiation

(Tajfel, Turner 1979). It suggests that, after being categorised in terms of group membership, individuals seek to achieve or maintain positive self-esteem by positively differentiating their ingroup, from a comparison outgroup, on some valued dimension. This quest for positive distinctiveness entails that when people's sense of who they are is defined in terms of "we" rather than "I", they want to see "us" as a different from, and better than, "them" in order to feel good about who they are and what they do. In essence, people identify themselves with organisations they perceive as prestigious, and because CSR influences corporate image, it can contribute to individuals' sense of self-worth and foster their organisational pride and identification (Gond et al. 2017).

2.2.3 Moral Disengagement and Decoupling

Bandura et al. (1996) state that individuals can distance themselves from the moral implications of their actions in four ways. Within the context of supply chain management, the mechanism of moral disengagement is named moral decoupling. It is defined as "a psychological process, used to separate moral from transactions so that materials, information, and money, may be transferred while moral responsibility is diffused or separated from the transaction" (Eriksson, 2016). Most studies of moral decoupling have been conducted in relation to war, violence or bullying. However, it has also been used in organisational contexts, and recent studies have explored the mechanisms in the setting of sustainable supply chain management (Sendlhofer 2019).

The four ways of moral disengagement can be subdivided into eight types of moral decoupling (Bandura 1999). The following descriptions (see Table 1) are based on Bandura (1999), Eriksson (2016) and Sendlhofer (2019):

Table 1 Moral Decoupling Mechanisms

(i) Moral Justification Occurs when people justify behaviour to themselves before acting. Negative behaviour is made acceptable by regarding it as serving higher purposes. In the context of CSR it might be displayed as an employee not recognising their failure to live up to their perceived responsibility for CSR, as a failure, but as conducting "business as usual". It could also be displayed as someone participating in irresponsible practices, justifying it with the fact that it benefits the company's financial outcome.
(ii) Euphemistic Labelling Occurs when personal responsibility is reduced through relabelling harmful behaviour. For example, using the term "low-cost country" for poor and underdeveloped regions.
(iii) Advantageous Comparison Occurs when harmful behaviour is made to "appear good" in contrast to an alternative. In the context of supply chains, it can be comparing misconduct with the results of not conducting business at all. It can

also be employees comparing their own behaviour with that of their competitors, even if their competitors show little engagement in CSR.

(iv) Displacement of Responsibility

Occurs when people believe they have engaged in harmful behaviour because of external circumstances. Employees might believe that they lack the agentic ability and decision-making power to enact CSR. Instead, they assign the responsibility to other organisational members, or external parties, with greater agentic ability.

(v) Diffusion of Responsibility

Occurs when personal influence is obscured, for example, routinised and subdivided tasks that tend to shift focus from the end result to operational details and efficiency. This also occurs in group decisions where everybody in fact has responsibility, but the sense of individual responsibility is reduced.

(vi) Disregard or Distortion of Consequences

Occurs when the harmful results of actions and practices are ignored, minimised, distorted or disbelieved.

(vii) Dehumanisation

Occurs when a person is stripped of their human qualities. An example is to call people degrading names or refer to them negatively due to their ethnicity. Someone who is dehumanised is not considered to have feelings, hopes, concerns, or rights, is considered subhuman and treated accordingly.

(viii) Attribution of Blame

Occurs when the harmful actions of one party are blamed on the other receiving party, such as a conflict that escalates reciprocally and each new step is blamed on the counterpart's previous step, for example. The victims can also be blamed for bringing the suffering upon themselves.

Sendlhofer (2019) contributes to the theory of moral disengagement by adding the notion of an additional moral decoupling mechanism, **visionary procrastination**. Visionary procrastination is a particular relevant context of disengagement in the area of CSR. It occurs when employees justify their morally deviating activities or unethical behaviour in the present, with the idea that they will meet their moral responsibility for CSR in the distant future (Sendlhofer 2019). Sendlhofer (2019) found that, as CSR was perceived as a future goal of "doing the right thing", employees did not view procrastination as "doing the wrong thing". It arises on an individual level when almost heroic CSR goals are developed on an organisational level, but the fulfilment of the goals is postponed to the future. According to Sendlhofer (2019), this might hinder the long-term goals from being met.

2.2.4 Theory Discussion

One can argue that the use of moral decoupling in the context of organisations is not fully grounded. Eriksson and Svensson (2016) state that the theory is still in its "infancy and need further research". The theoretical framework in this paper is not perceived as the only theory that might explain and describe the empirical data. There might be other reasons why the case companies and representatives describe their sustainability efforts as they do, which are not captured by the theoretical framework.

3 Method

3.1 Research Approach and Strategy

The authors hold an epistemological position of interpretivism where knowledge is viewed as a subjective matter rather than objective. Since this is an explorative study, aiming to find indications of why businesses are not fully meeting the demand for sustainable operations, the authors found a qualitative study fitting as it enabled deeper understanding of the cases (Bryman, Bell 2017).

As this research had its starting point in a quantitative study, theory drove the formulation of the first research question, which set the approach for data-collection. Findings were then supposed to feed back to the theory used, having a deductive approach (Bryman, Bell 2017). Due to the transformation into a qualitative study, a new research question and new relevant theory were formulated from already collected and partially parsed data, in accordance with an inductive research approach (Bryman, Bell 2017). Yet, the theory of social identity, one of the theories guiding the initial data-collection, became relevant in the definitive analysis. Hence, the research approach for this paper cannot exclusively be considered deductive or inductive, being abductive. The abductive approach allowed for simultaneous evolvement of theoretical framework, empirical fieldwork and analysis of the cases (Dubois, Gadde 2002). In addition, due to the strategy of weaving back and forth between data and theory, one can conclude that the research process has been iterative (Bryman, Bell 2017).

3.2 Method for Data-collection

The approach to data-collection is a multimethod research approach, as more than one method of data-collection was applied (Bryman, 2011). The authors argue that multiple data sources were necessary to complement the data collected through the initial survey, which did not generate enough material enabling a qualitative analysis.

3.2.1 Case Studies

For the case studies, data-collection was conducted using two different methods and data sources: an online survey and compilation of publicly accessible company data.

Case Study Sample

The sample for this case study consists of three fashion apparel companies, all founded and operating in Sweden. The sample companies were chosen through a sampling process beginning with an analysis of the industry landscape. The industry analysis was conducted by gathering information from Swedish fashion retailing trade organisations. 48 companies were contacted and asked to conduct a survey, whereof 14 participated. Based on data from this survey, three of the 14 companies were sampled for a more in-depth case study.

When deciding on which three companies to include in the in-depth case study, purposive sampling was used as the sampling framework, as randomness was not a requirement for the study (Bryman, Bell 2017). In line with the definition of an opportunity method, the three companies were selected based on availability, access to data and limited resources. Moreover, the companies studied are those who provided lengthy explanations and motivations to the possible open-answer survey questions, which generated interesting data to analyse. In addition, all of the three sample companies have outspoken sustainability commitments and defined strategies for sustainability work. Lastly, all of the companies chosen for the case study are measuring the progress of their environmental impact, and provided external access to relevant data, such as sustainability reports.

Due to the fact that techniques of grounded theory will be used as a framework for coding and analysing the empirical data, one could argue that theoretical sampling would have been a more appropriate method. In alignment with theoretical sampling, the authors followed the process of jointly collecting, coding, and analysing the data (Bryman, Bell 2017). However, the aspect of "theoretical saturation" was not fulfilled.

Survey

The survey has, due to the method transition, been considered a semi-structured interview, allowing a qualitative analysis. The authors argue this was possible because of the use of filter questions and open-answer questions, as the majority of them turned out to be useful for a qualitative analysis. Crucial for this transformation is that it still allows flexibility, and that it provides the authors with knowledge regarding how the interviewees perceive their surroundings (Bryman, Bell 2017).

The survey began with information about the research's purpose, the survey content and how the respondents would conduct it. The information included aspects of voluntary participation, data-collection consent, anonymity and completion time. Next, the survey examined how much the respondents identify themselves with their organisations, followed by a comparison question with the purpose of providing understanding of how much more/less extensive the companies believed their sustainability efforts were in comparison to competitors. The following part contained 30 yes/no questions aimed to collect data about the companies' pro-environmental actions. Filter questions were used to minimise the risk of inadvertently asking inappropriate questions and to avoid social desirability-responses as far as possible (Bryman & Bell, 2017). Lastly, the comparison question was asked again to capture potential changes in how the respondents perceived their companies after having to answer what pro-environmental operations they engage in (see Appendix 1).

Method for Defining Pro-Environmental Operations

Based on the concept of sustainable fashion and circular economy, presented in the introduction, the authors have chosen to define sustainable operations for the fashion industry as operations aiming to achieve a circular value chain and minimising environmental impact. The pro-environmental operations were formulated with consideration to this definition and based on research conducted in the scope of Mistra Future Fashion (MFF). The authors conducted a literature review of all MFF publications to formulate further operations to include all parts of the circular value chain (see Appendix 1).

Distribution of Survey

The respondents were initially contacted via email and informed about the purpose of the research, the implications of the participation and why they were contacted specifically (see Appendix 2). A second email was sent out with information regarding anonymity, how the answers would be used and a link to the survey (see Appendix 2). The survey was appointed the organisations' sustainability managers or other employees that held positions with responsibility for, and great insight in, sustainability operations. The authors argue that this group of employees was best suited for the survey, as they have the required knowledge and understanding to answer the questions, a necessity according Bryman and Bell (2017).

Before distributing the survey, a pilot survey was sent out to people who are working, or have previously worked, within the Swedish fashion apparel industry. This, to ensure that the survey was correctly interpreted and that it filled its purpose, as recommended by Bryman and Bell (2017). The feedback provided resulted in clarification of the information text, additional filter questions and rephrasing of several operations.

Discussion of Survey

The industry analysis conducted cannot be said to be completely exhaustive due to limitations in time. There will always be industry players that are unintentionally left out. However, the authors argue the industry analysis painted a well-rounded picture of relevant players within the industry in terms of size, brand recognition and, thus, influence. Moreover, the authors do not argue that the pro-environmental operations formulated in the survey are the only operations contributing to a circular economy and minimising environmental impact. One could argue for the use of industry specific indexes instead, but after consideration and discussion with industry researchers it was concluded that an index, which includes all steps in the value chain and all aspects of a circular economy, does not exist. After careful analysis of all MFF reports, the authors find the formulated operations thorough enough to contribute with relevant insights. Additionally, the opportunity to add an open answer existed in the survey.

Compilation of Digital Documents

As a complement to the survey, data-collection was conducted through compilation of the case companies' most recent sustainability reports and similar digital sustainability communication. According to Bryman and Bell (2017), organisational documents are of great importance when doing case studies. The data was gathered from the organisations' official websites with the purpose of extending the amount of data in order to analyse the pro-environmental work of the organisations.

Discussion of Compilation of Digital Documents

Looking at the material itself, it should be evaluated through the lens of four criteria, as suggested by Scott (1990): authenticity, credibility, representativeness and meaning (Bryman, Bell 2017). While the other three criteria should be considered fulfilled, credibility is debatable. This, since the material might contain intended elements of greenwashing, which distorts the picture provided from the empirics. There is a risk that the case companies have highlighted the positive aspects of their sustainability practices while playing down, or excluding, negative aspects. Coupland (2005) concedes that the study of website discourses involves bracketing material and social practices, in other words, what an organisation says about CSR may be quite different from what it actually does (Bryman, Bell 2017). This risk of embellishment has been taken into account and is considered to be diminished by the expert interview.

3.2.2 Expert Interview

With the purpose of diminishing the risk of embellished data and obtaining further insights, a semi-structured interview was conducted with an expert in the field of business sustainability.

Expert Sample

By using a similar sampling method as for the cases, the experts contacted were sampled through purposive sampling and an opportunity method. The purpose of the expert interview was to get an inside perspective of CSR practices, as this perspective was lacking from the other data-collection methods. Based on availability and adequacy, three experts on the subject were contacted: one researcher within the field of microfoundation mechanisms and sustainability, and two consultants with extensive experience from the field of business sustainability. After dialogue with them, the authors decided to pursue an interview with a consultant from a Swedish consultant firm focusing on strategic issues in the context of sustainability, particularly climate issues. The authors assessed that this expert would provide the study with an inside perspective and several real-world examples, in combination with a great deal of knowledge and experience.

Interview Design and Distribution

Prior to the interview, an interview guide was created based on existing empirical material (see Appendix 3). The structure of the interview guide is sprung from the different types of questions as suggested by Kvale (1996). The experts were contacted via email, which included a short description of the study, as well

as the purpose and format of a potential interview. The interview was held digitally via video link due to the circumstances of covid-19. The authors have taken into consideration that this is not the most optimal setting for semi-structured interviews, as it deprives the conversation from body language and other similar subtler ways of communication (Bryman, Bell 2017). Prior to the interview the respondent was informed about voluntary participation and the right to cancel the interview whenever. In addition, information regarding anonymity and in which purpose the answers would be used was shared. Recording of the interview was also approved by the respondent.

Discussion of Expert Interview

In qualitative research, it is normally difficult to measure external reliability because it is impossible to "freeze" the social context to be able to make it replicable. By using data collected through the expert interview, the level of external validity is increased as the expert has studied several companies and has a more objective understanding of the topic. However, it is important to consider the expert's own subjective view and biases, which will too be reflected in the empirical material. Even though the level of subjectivism might be lower and have less of an impact on the implications of the study, compared to the biases of the case companies (Bryman, Bell 2017).

Furthermore, the interviews were held, transcribed and analysed in Swedish, but presented in English. The translation includes minor changes in wording and composition to make them comprehensible for the reader, which implies the risk of some of the initial meaning being lost in the translation. All the quotes presented have been sent to the interviewee for them to verify authenticity and meaning, in line with respondent validation proposed by Bryman and Bell (2017).

3.3 Method for Data Analysis

3.3.1 Interpretivism in Data Analysis

The overall paradigm used for this paper is interpretivism. Data has been collected and analysed with the belief that different actors in the environment perceive and understand surroundings in different ways and respondents and experts are seen as complex beings (Bryman, Bell 2017). The ontological view of interpretivism is subjective rather than objective, and interpretation of the empirical data, the analysis and thus, the outcome of the research have therefore unquestionably been affected by the authors own ways of thinking which potentially allows for causing biases (Pham 2018).

3.3.2 Grounded Theory

Techniques of grounded theory were used as a framework for coding and analysing the empirics, where data was broken down into components. The process of coding followed the three steps: open coding, axial coding and selective coding (Bryman, Bell 2017). Suggested by Charamaz (2000), the authors hold a constructivist approach to the analysis process, recognising that the categories, concepts and theoretical

level of analysis emerge from the researcher's interaction within in the field and the questions about the data, rather than them being inherent in the data waiting for discovery (Bryman, Bell 2017). In the case of the data gathered through the online survey and the semi-structured expert interview, data-collection and analysis were considered to be separate processes. On the contrary, in the case of the data gathered through organisational documents, analysis was conducted in conjunction with data-collection, as is common when using grounded theory.

3.4 Ethical Considerations

The authors have throughout the research process done the utmost to be transparent in the presentation of decisions and reassessments, for increased dependability. This has also been done to increase the potential for replication, which is affected by the authors own choices and interpretation of situations. Furthermore, it is of importance to discuss the ethical aspect of the fact that anonymisation was highlighted in the communication towards the sample companies, as it was facilitated by the initial method of the study. Although anonymisation was prioritised by the authors, the additional qualitative data-collection from the companies' external communication might obstruct full anonymisation. This was taken into consideration in the presentation of the data. Due to the above considerations, the approval of citations by the expert and the transparent information prior to data-collection, the authors consider the ethical requirements, as suggested by Bryman and Bell (2017), being met.

4 Empirical Data

4.1 Presentation of Empirical Data

Firstly, data collected about the respective companies through the two methods of data-collection will be presented. In the presentation of data, exact formulations extracted from the external communication, such as the companies' sustainability reports, have been altered in order to keep the anonymity of the companies, by for example rearranging words in a sentence or using synonyms. The meaning of the communication, as interpreted by the authors, is considered sustained. In addition, to further diminish the probability of company recognition, the data has been formulated in a descriptive manner. Secondly, data from the expert interview will be presented.

4.2 Empirical Data from Case Study

4.2.1 Company A

General Visions and Goals

In their sustainability report, Company A state that their concerns regarding the climate are linked to the global issues that everyone is facing. The company state that their number one responsibility is to design items that are valuable for their consumers for a long time. The essence of their sustainability ambition is that they want to be proud of their products, which includes how they look, their quality, how they are made and used. They state that making garments that sustain, reduces their products' environmental impact in a considerable way, and thus design, quality and sustainability are closely connected. The company state that this philosophy, for their garments and its materials, is reflected in everything they do, from their design constructions to their reuse and recycling strategies. The company say they had all their stakeholders in mind when developing their sustainability ambition. This includes, but is not limited to, civil society, policy makers and other brands. They have a goal of reducing their climate emissions with at least 30 % by 2030, and reach zero emissions by 2050.

Sustainability Throughout the Supply Chain

The company have developed their own fibre benchmark with four categories of fibres, stretching from "good" to "banned". Sustainable materials are considered to be those belonging to the two top categories. They have a vision of having 100 % sustainable materials whereof 40 % recycled, by 2030. Figure 4 displays the fraction of products made from sustainable materials in 2019. Company A is a member of a Swedish textile initiative for climate action.
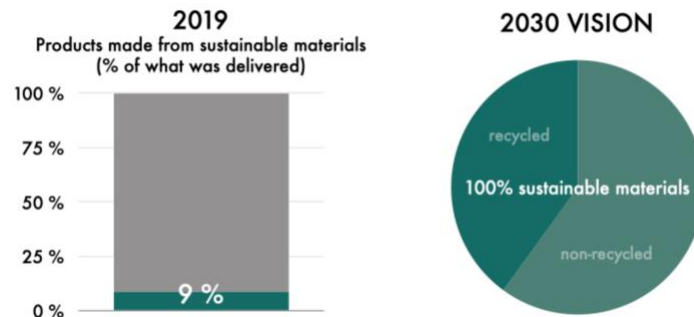
Figure 4 Company A's material use – products made from sustainable materials and vision for future

The company state in their sustainability reporting that they are offering products that are safe and that are free of hazardous substances, defined in their own restricted substance list (RSL). All of their suppliers need to sign the RSL and confirm compliance with it. In order to monitor the compliance of the suppliers, Company A state that they perform assessments and laboratory tests of their products. However, the representative from the sustainability department says that a good chemical management procedure is not prioritised above other parameters when selecting suppliers. The company is a member of two different industry organisations/networks with the purpose of providing support and knowledge about chemical management.

According to the survey, the company do not currently design garments with their end-of-life in mind, and do not consider mixing/not mixing textile fibres in order to ensure a sustainable recycling process. Neither do they design their products in a way that ensures reduced energy and water consumption in production and use. However, they state in the survey that they design garments considering a multiple-user lifetime. Defining the intended user and how many times a garment is expected to be used part of their design process.

The company state in their sustainability reporting that they want to enable long-term product use through high quality standards, reuse and recycling of materials. During the past year, they launched two collections made out of leftover garments. They also initiated a pilot collaboration with a recycling organisation, where they donate leftover cotton garments to the organisation's factory to be recycled into cellulose pulp.

Company A have, in their sustainability report, committed to reducing the environmental footprint of their daily business operations. However, compared to previous years, Company A's CO2 emissions from operations have increased. They state that it is clear their climate impact went up, but that they are currently investigating how they can best compare the results of the current report to their previous one in an accurate way. According to their sustainability reporting, the company's aim for the upcoming year is to start measuring the climate impact of their production processes, which is not currently done.

Comparison and Identification

When the representative from the sustainability department was asked about how much they would say that the company engage in pro-environmental activities, compared to their average Swedish competitor, they stated that they believe they engage "slightly more" in such activities. The representative also stated that they identify themselves "a lot" with the company. In addition, an internal survey conducted by the company displayed results that indicated their employees were proud to tell others which company they work for and of the company's products and services.

4.2.2 Company B

General Visions and Goals

Company B state, in their sustainability communication, they truly believe in sustainability and its importance for the better of our planet and society. The company recognise that there is a need to stop global warming, and that the company are dedicated to actively transforming the fashion industry in a way that enables sustainable growth, which will benefit future generations. Company B aim to reduce their greenhouse gas emissions and offset the carbon footprint by 2025. Today, they offset their carbon emissions by supporting a nature restoration project. However, they state that this is an intermediate step and "tomorrow we will do more". They state that the future focus should be on not creating carbon emissions in the first place. Although they are dedicated to changing their operations, the company recognise the fact that they are working in a polluting industry and that it is a big and complicated issue. They state that change will have to happen across all layers of business. According to the company's sustainability communication, the majority of their emissions are located at their suppliers and producers, which are not in the company's direct control.

Sustainability Throughout the Supply Chain

The company have started a collaboration with an organisation offering technology for tracking their environmental impact throughout their entire supply chain. The company have developed a list of fibres they consider sustainable, where fibres from the two top (out of four) categories are to be preferred. They aim to have 100 % preferred fibres in all of their garments by 2030. Their short-term goal is to have 50 % of their fibres being preferred fibres by 2023. Also, 50 % of their cotton should, by the same year, be "more sustainable cotton": environmentally certified cotton, recycled cotton or organic cotton. This list, according to the company, enables their product team to make sustainable decisions when choosing materials. They state in the survey that they consider the fibres' entire life-cycle and end-of-life options when deciding material use. The company is a member of a Swedish textile initiative for climate action and an initiative for better cotton.

Company B state in their sustainability communication that they are committed to reducing the negative impact of chemicals to protect their consumers, employees and the environment. When choosing suppliers,

Company B prioritise supplier's good chemical management procedures above other parameters. Also, the company work actively with communicating their RSL to their suppliers. The company is a member of a Swedish chemical group.

They do not currently have the garments' end-of-life in mind when designing, neither do they consider a multiple-user lifetime, nor mixing/not mixing different textile fibres. However, defining the intended user and how many times the garment is expected to be used is a prioritised part of their design process. Company B state in their sustainability communication that garment care is essential to them. They encourage their customers to use their clothes for as long as possible and to mend and repair when needed, by for example providing product care guides. The company have also added the "clevercare" symbol to all of their care labels. If a product fails to meet Company B's quality standards, the company collaborate with an organisation which repairs garments locally in Sweden. If the garment is not possible to mend or alter, it is sent to another organisation which distributes clothing and shoes for people in need. Company B do not offer opportunities for recycling or collection of used garments.

The company recognise that climate action is not just about production, but a part of the company's everyday choices, according to their sustainability communication. It needs to be incorporated into every part of their organisation, and working for a company that prioritises sustainability is vital for all their team members. In order to educate their employees about sustainability and climate action, Company B is collaborating with an organisation that offers training in sustainability fundamentals. The training covers the entire supply chain and is currently offered to selected teams, but is planned to be introduced further.

Comparison and Identification

When the representative from Company B was asked about how much they would say the company engage in pro-environmental activities compared to their average Swedish competitor, they stated that they believe they engage "slightly more" in such activities. When answering the same question after having answered questions about their pro-environmental activities, they believed that the extent to which the company engaged in such activities was "about the same" as their competitors. The representative also stated that they identified themselves a "moderate amount" with the company.

4.2.3 Company C

General Visions and Goals

Company C state in their sustainability report that creating a shift in the industry is their goal, by changing the mindset of consumers from temporary to permanent. They state that they want to conduct business that is sustainable in the long-term within the boundaries of the planet, and they work to limit their company's and their products' impact on the environment. They highlight the fact that the textile industry is said to be the second most polluting industry, and that there are environmental risks within their value

chain that are mainly found beyond their direct power and own business. They stress that the biggest impact on climate change is found within fabric production, which is not in their direct control.

Sustainability Throughout the Supply Chain

The company have a set out goal to only use sustainable materials by 2030, which include the two top categories from their internal fibre guidelines. Figure 5 displays a comparison of their use of fibres that are "more sustainable".
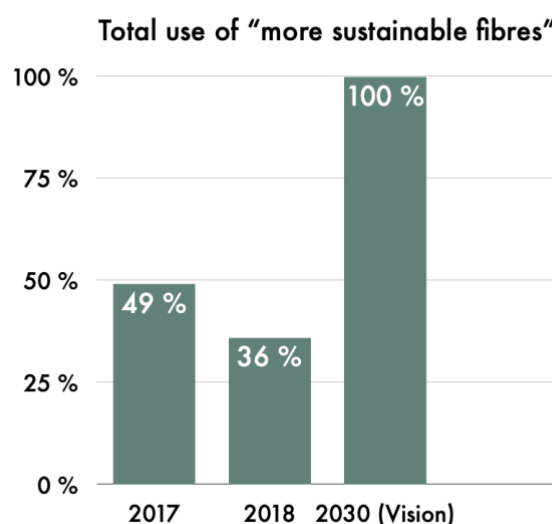
Total use of "more sustainable fibres"

Year	Value
2017	49 %
2018	36 %
2030 (Vision)	100 %

Figure 5 Company C's use of "more sustainable fibres"

The company state that the transition to a new way of measurement partly explains the decrease. The number of styles consisting of more than 50 % of fibres considered sustainable are also measured by the company. In 2018 51 % of their collection did. This was an increase with 10 % from the previous year, but still 2 percentage units under their set goal.

The company state in the survey that they work proactively to avoid polyester derived from finite fossil resources. When discussing the use of recycled polyester, they state in their sustainability report that they have noticed that the industry is not fully prepared for the shift. They say that there are currently several problems and side effects of the use of polyester that is recycled, but that their industry partners are working to combat it.

Company C pledge that by 2020, they will increase their collected amount of used clothing from customers by 10 %. In addition, their second-hand selling service will be expanded and offered online by the same year. The company encourage their customers to resell, reuse and recycle their garments, and they educate their consumers about second-hand consumption. They offer second-hand reselling of their own products. The company also offer the opportunity to lease some of their products and it is possible to recycle old

garments through the company by returning them to the store, something the customers are offered rewards for doing. As of today, they do not offer any second-hand selling online and in 2018 they experienced a decrease in the amount of collected used clothing compared to the previous year.

Comparison and Identification

When the representative from Company C was asked about how much they would say that the company engage in pro-environmental activities compared to their average Swedish competitor, they stated that they believe they engage "much more" in such activities. The representative also stated that they identify themselves "a great deal" with the company.

4.3 Empirical Data from Expert Interview

When the expert was asked about their experience from working with sustainability practices in general, they shared a story:

> I worked with a company where the CEO had been influenced by Greta Thunberg as
> he started to get questions from his children about it, so then he felt he needed to make
> sure his company had a positive impact on society.

Furthermore, when discussing how companies view their own sustainability work, and whether or not they overestimate their practices, they mention how sustainability initiatives may derive from different parts of the organisation, which might have different implications. In some cases, where the CEO sets the goals, there is a lot of momentum created. But there is always the risk, when initiatives come from the top, that it is "put on the shelf" when the CEO gets other priorities. When the initiatives are coming from the sustainability department, the impact on the organisation differs. Sometimes, the initiatives can be a bit small-scale and might focus on questions that don't have the biggest impact on the company's total CO_2 emissions, such as decreasing plastic bags, although they are concrete and easier to conduct.

In some companies, it is very clear that initiatives are driven from the sustainability department for example, and then it is often individuals that characterise what the company do or which strategy that is put forward. The expert continues with highlighting the organisation of sustainability departments, and how a lot of companies' sustainability departments are not really integrated into other departments. Sometimes the sustainability manager is not even a part of the companies' management team, and then it is even harder to drive these initiatives. They say that there is a shift where the companies are starting to act across departments, and that the companies that are doing well have it more integrated into the core operations rather than it being driven from the sustainability department.

When asked about whether or not companies are of the perception that they are doing "enough" from a sustainability perspective, they answer that they believe a lot of the companies are aware of the fact that

they need to do more, but that it differs between industries. Some companies think that they have very little impact, for example a lot of retailing companies that do not handle production themselves, they might have a hard time feeling responsible for the production of their products.

When asked about whether they perceive that companies are taking full responsibility, they answer:

> Earlier there has been a lot of focus on Scope 1 and 2, which is the companies' own energy use and such. But now, an increasing number of companies are starting to take responsibility for the entire supply chain, which materials they purchase and use, as well as the energy use in the user phase of the products and such. I think that a lot (of companies) are taking on a bigger responsibility, they see it as an important question.

When asked if they have experienced any discrepancy regarding what companies communicate they will do, compared to what they actually do, they answered:

> A lot (of the companies) are setting very ambitious goals, such as reducing their emissions with 90 % by 2030 or whatever it might be, and it still remains to see whether they will succeed or not, many companies have large transitions ahead of them. It's easy to set goals, but then you need to execute and reach them, and it's hard to say whether they will, looking at many of the companies. A lot of companies that set ambitious goals are seen as very ambitious, and they are, but it's much about whether or not they will actually succeed.

They continued with explaining why this might be the case:

> In a way, they are doing the right thing, because it is much about setting a direction, 'this is where we are going', and then it might not matter if they reduce their emissions by 80 % instead of 90 %. It is very good that they are doing it, and it steers which initiatives the organisation will invest in, so it's very good in that sense.

On the question regarding if the companies tend to actually fulfil their goals, they said that for some industries it is very clear what the solution is. But for other industries, for example the fashion or textile industry, there are still huge challenges left in recycling of materials, and there's a big transition of technology that needs to happen. Thus, it's harder to say whether or not they will succeed.

5 Analysis

Firstly, all of the studied companies have set very ambitious and visionary formulated goals, such as that they are dedicated to actively transforming the industry, which they state will benefit future generations and creating a shift in industry perspective, and thus changing consumer mindset.

More specifically, one of the companies have a goal of having 100 % sustainable materials by 2030, but in 2019 only 9 % of what was delivered were products made from sustainable materials. Another company pledge that by 2020, they would have expanded their second-hand selling service and offer it to all online customers. This pledge has not yet been delivered on. Furthermore, the company wished to increase their collected amount of used clothing from customers by 10 % by 2020, but in 2018 they experienced a decrease in the amount of collected used clothing. As stated in the empirics, another company explains that making garments that sustain, reduces their products' environmental impact in a considerable way, and thus design, quality and sustainability are all closely connected for them. This philosophy for their garments and its materials is reflected in everything they do, from their design constructions to their reuse and recycling strategies. Despite this, the company do not design garments with their end-of-life in mind, consider mixing/not mixing textile fibres or design to reduce energy and water consumption.

All of these above-mentioned failures to deliver on goals, implications of future failures to deliver, or lack of concrete evidence of success, has been interpreted by the authors as signs of **visionary procrastination**. Furthermore, one of the companies repeatedly state that *"tomorrow we will do more"*, a rather clear sign of not viewing procrastination as "doing the wrong thing", since they have a future goal of "doing the right thing". Apart from the case study, the fact that companies in general are setting very ambitious goals is confirmed by the expert interview, which stresses that many companies still have large transitions ahead of them and that it still remains to see whether they will succeed or not.

Secondly, there is a tendency among the companies to refer to other parties when discussing taking climate action, and there are signs of **displacement of responsibility**. The companies view the environmental problem as something larger than just a problem for the company itself to take responsibility for, but rather it being something for the industry to handle, by repeatedly recognising that they are working in a very polluting industry and that it is a worldwide challenge all players are facing. All of the three companies stress their memberships and participations in various organisations supporting them in everything from material choice, to chemical management and emissions tracking. It seems as if they are outsourcing parts of the responsibility of almost the entire value chain to industry related organisations. For example, when discussing the use of recycled polyester, one of the companies state that the industry is not fully prepared for the shift and that there are several problems that their industry partners are working to combat.

All of these examples might also be interpreted as signs of **diffusion of responsibility**, rather than a more "active" displacement of responsibility. Because it is a worldwide challenge all players are facing and a mutual responsibility, the sense of individual responsibility is reduced.

In addition to making it "an industry issue", the companies are also **displacing responsibility** to other parts of the supply chain, especially production. It seems as if, because the companies do not handle this part themselves, they have a hard time feeling responsible for it. Two of the companies are explicitly saying that the majority of their climate impact is located at their suppliers and producers, which they do not have direct control over, implying that they lack the agentic ability to foster change in these areas. However, there seems to be a shift in how supply chain responsibility is viewed, which is exemplified by one of the companies' efforts to start measuring their entire climate impact, including their producers.

Displacement of responsibility is further displayed in the handling of chemical management responsibility at one of the companies, that have committed to offering safe products that are free of hazardous substances. Despite this commitment, good chemical management procedure is not prioritised above other parameters when selecting suppliers. Instead, the company stress that all of their suppliers need to sign the RSL and confirm compliance with it. One can argue that, by doing this, the company are pushing the responsibility down the value chain. If something were to happen, caused by bad chemical management, the company can argue that it is the supplier that has not acted in accordance with their agreement, rather than taking responsibility for choosing an unsuitable supplier. However, this company state that they perform assessments and laboratory tests of their products to monitor the compliance of the suppliers, which could be interpreted as the company taking at least part of the responsibility.

An additional sign of what might be individual moral decoupling mechanisms, is the tendency to whitewash negative behaviours. For example, one of the companies experienced in 2018 a decrease in use of "more sustainable fibres". When commenting on this, they argue that it can be partly explained by the transition to a new way of measuring fibre use. Even though the authors do not question the trustworthiness of this argument, it is viewed by the authors as a sign of **disregard/distortion of consequences**, as the company do not seem to fully recognise that they have used relatively more "bad" fibres. Another company state that their CO_2e emissions from business operations have gone up, even though they have committed to reducing them. The company explain they are currently investigating how they can best compare the results of the current report to their previous one in a correct way. This indicates that the company to some extent disbelieve the accuracy of their increased climate impact.

When communicating about sustainable material use, the same company that experienced the decrease in use of "more sustainable fibres", state that they also measure the number of styles they consider sustainable, which are styles containing more than 50 % of sustainable fibres. In essence, this is just a favourable way

of formulating the same material use as earlier, but with "better" numbers, which can be interpreted as a sign of **euphemistic labelling**. In theory, communicating in this manner, that 51 % of their styles contain fibres that are considered sustainable, using their threshold of 50 %, could actually mean that only ~25 % of the materials they use are sustainable. Signs of euphemistic labelling are also found by the authors at one of the other companies stating that they educate consumers on product care. When stating an example, they highlight that they have added the "clevercare" symbol to all their care labels. Even though this is, in essence, educating consumers on the matter, the information this symbol provides is by the authors perceived as a basic factor since it can be found on almost every garment purchased today.

There are also minor signs of what could imply **advantageous comparison**. All three case company representatives believed their company were, to various extents, better than their average Swedish competitor at engaging in pro-environmental activities. Furthermore, one of the companies state that they have other brands in mind when developing their sustainability ambition. Even though these are not clear tendencies of them justifying their behaviour by comparing themselves to an underperforming (in terms of CSR) competitor, the risk of them doing so is potentially high. Whether or not these examples are signs of advantageous comparison, or just simply of the fact that the case companies are performing better than their competitors, can be discussed. It could also be a case of overestimation of the companies' own abilities, something that is indicated by the fact that one of the company representatives, lowered the level of engagement in pro-environmental from "slightly more" to "about the same" as their competitors.

That this may be a case of overestimation is further strengthened by the fact that all of the company representatives identified themselves quite a lot with the company they work for. Their identification with their employers was not only displayed through the survey, but also through the internal survey from one of the companies, stating that they are proud to tell others which company they work for and of the company's products and services. In addition, working for a company that prioritise sustainability is vital for the employees, was stated by the sustainability reporting of another of the companies. These findings imply that the type of businesses their company are conducting is of importance to employees' self-image. Thus, the potential overestimation could be explained by the theory about **social identity** and in-group/out-group comparison and favouritism, where the company is the in-group and the competitors compose the out-group.

It seems as if individuals play an important part in driving CSR change at companies. Furthermore, to what extent the individuals identify themselves with their company is implied to be of great importance. Take the example of the CEO who had been inspired to climate action by his children. He was affected by a parameter of his life that is very much related to him as an individual, not to his work, but yet his reaction to this took form as increased sustainability action within the company he is CEO of. The authors interpret this as a sign that he greatly identified himself with the company, and thus wanted to achieve positive self-

esteem and feel good about himself by positively differentiating his ingroup, the company, on a valued dimension, climate action.

This type of identification could have a positive impact on CSR practices, since there seems to be a tendency of sustainability getting very high momentum when goal-setting comes from the CEO, rather from an isolated sustainability department. However, individuals as drivers of change seem to be important also within sustainability departments, even though their efforts sometimes are a bit more small-scale and not always have the greatest impact on organisations. An example is mentioned in the empirical data with sustainability departments focusing on things such as decreasing plastic bags. This represents a very concrete action which is easy to conduct, although it does not have the biggest impact on the company's overall CO_2 emissions. Moreover, it is mentioned in the empirics that the companies that are doing really well in terms of climate action, integrate the practices in the core operations rather than having it driven from a sustainability department. Despite this, sustainability departments today are generally not really integrated into other departments, even though there is a shift happening towards this.

6 Discussion and Conclusion

6.1 Answer to research question

This study has been conducted with the aim of answering the following research question:

How do companies in a competitive industry cope with the increasing demand of needing to be sustainable?

Concluding from this study, it seems as if the increasing demand on sustainability in this competitive market has led to a shift in how important companies view this question. Based on their stated visions and goals, one can interpret that the companies have the intention to meet the demand. However, which level of momentum the question actually gets within the organisation, seems to depend on several factors such as who in the organisation is setting the sustainability agenda as well as individuals' perception of the importance of the question, which is linked to **social identity**.

Despite the fact that climate change is stressed as an important issue for the companies to deal with, it seems as if individuals at the company might also cope with the increasing demand by engaging in **moral disengagement**, and signs of these types of mechanisms were displayed. Ambitious, heroic goals have been set by the companies, many on which they have failed or have yet to deliver on by **procrastinating** their pro-environmental behaviour to the future. By **displacing responsibility**, climate change is viewed as "an industry issue" and full responsibility is not taken throughout the entire supply chain. Decreases in use of environmentally positive practices, or increases in negative ones, are **disregarded** and partly rationalised by inaccurate ways of comparing measurements. The companies partly cope with the demand for sustainable materials and product care education by engaging in **euphemistic labelling**. There are also minor signs of coping mechanisms involving **advantageous comparisons**, but the authors argue that this might as well be signs of **overestimation** based on the mechanisms of **social identity**. An overview of the findings, linked to the theoretical behavioural framework suggested by Gond et al. (2017) can be found in Figure 6.
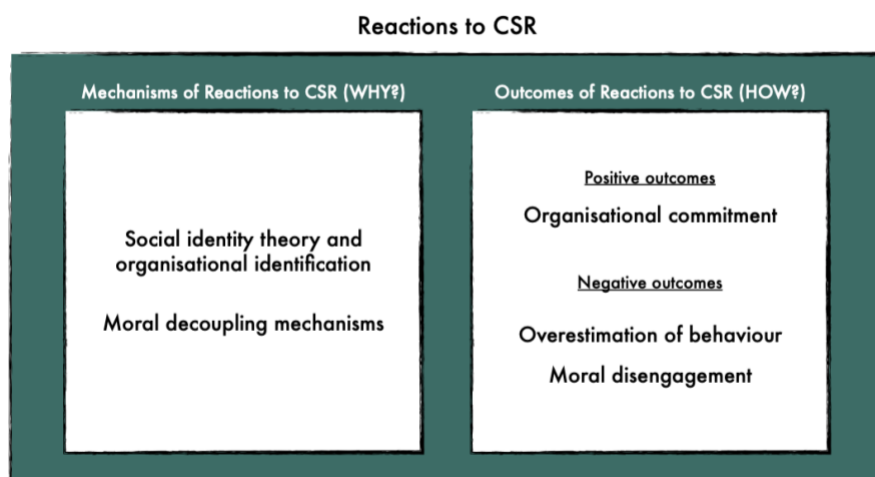

Figure 6 Illustration of microfoundation findings

The authors acknowledge that this is not the only answer to this research question. It can be explored from various perspectives and through several methods that will generate other or additional insights to the ones presented in this study.

6.2 Contribution of this Study

The purpose of this study was to, in an explorative manner, study how companies cope with the increasing demand for needing to be sustainable, from a micro-level perspective, in order to highlight areas of interest and raise further research questions to be studied. Thus, the contribution of this study is primarily a set of interesting topics and questions that the authors conclude need to be further explored. However, the authors also argue that some of the findings are not only contributing to research, but also provide important insights for managers in competitive industries.

As Bandura (1999) stresses, moral disengagement occurs gradually over time and across contexts, and people might not be aware of these mechanisms that change their mindset. This study, along with all research on this topic, might create awareness of the mechanisms among managers and employees. The enhanced understanding of how these mechanisms impact sustainable business operations might diminish the negative effects of them.

What is also an interesting contribution of this study, is that individual moral disengagement seems to be evident in organisational communication and reporting. This finding, suggests a relationship between individual mechanisms of moral decoupling and meso-level actions, which is supported by the fact that individual moral responsibility and CMR are interrelated. When considering the link between the moral responsibility of an employee and the organisation, it is necessary to establish that organisations are social institutions. Thus, the informal culture of the organisation, including such things as shared values, is constantly interacting with the employee's moral responsibility (Sendlhofer 2019). Lastly, this is the first known additional research study exploring the theoretical notion of "visionary procrastination", as coined by Sendlhofer (2019).

6.3 Discussion of Findings and implications for Research

The importance of social identity as an underlying mechanism when discussing CSR actions on a micro-level has been highlighted before (Gond 2017). However, what is of interest about the findings of this study is that social identity seems to result in both positive and negative outcomes. Positive in the sense that it can enhance an individual's drive to make change within the organisation they belong to, increasing organisational commitment to climate action. Negative in the sense that it can foster overestimation of the organisation's own sustainability efforts through in-group bias (Haslam, Reicher et al. 2012), which could potentially lead to engaging in less pro-environmental activities. This link between organisational overestimation and actual sustainability performance needs to be explored further and more extensive,

suggesting the following research question: *Do organisations overestimate their own sustainability efforts? If so, does it lead to less actual engagement in pro-environmental activities?*

Furthermore, the empirical material of this study suggests it is of importance from where, within the organisation, the call for climate action is coming. There seems to be a difference in the amount of momentum the question gets. This can be linked to the concept of power distance (Hofstede 2011), which further strengthens the importance of organisational culture when studying CSR. According to this study's expert interview, there also seems to be differences in how effective the sustainability practices are, depending on whether the sustainability efforts are integrated into the organisation or acting as a stand-alone department. These findings raise two questions of interest: *What role does power distance play in the implementation of an organisation's sustainability efforts?* and *Is the effect of underlying microfoundation mechanisms dependent on organisational structure?*

There is a great focus on what the industry should collectively do to combat environmental issues. Whether this is a cause of displacement of responsibility, or rather a case of diffusion of responsibility, or something completely different, can be extensively discussed. The authors argue that there is a fine line between the two concepts, and the empirical material of this study cannot distinguish between if it is a case of displacing responsibility because the lack of agentic power, or simply feeling that it is an overwhelming worldwide challenge the industry is mutually responsible for, which reduces the individual responsibility. This overlap between the two concepts must be further explored through a more in-depth study on the topic. Regardless of which mechanism laying behind this perception of collective responsibility, the authors want to stress that the industry collaborations, and similar, found in the empirical data should not only be perceived as something with negative impact on CSR practices. A lot of companies in this industry seek outside help because they want to make a change, but lack the knowledge about the very complex question that is environmental sustainability. Thus, the authors suggest that it might be interesting introducing the concept of Industry Social Responsibility (ISR) in research, rather than talking only about CSR.

This study found empiric signs of visionary procrastination. Why visionary procrastination exists is out of scope for this study, but what is interesting to highlight is what was suggested in the case study by Harris and Crane (2002), as one of the reasons for why there were substantial gaps between the companies' espoused sustainability position and their actual practices: "Managers believe macro environmental pressures are insufficient to require anything more than superficial statements". This raises an interesting question for researchers: *How do managers perceive the increasing demand of needing to be sustainable? Do they perceive the increasing demand of needing to be sustainable as demand for only stating that they take climate action, rather than actually taking it?*

When discussing visionary procrastination, the authors find it important to acknowledge that even though this mechanism has been enhanced in the context as something leading to negative behaviour, or rather lack of sufficient "positive behaviour", hindering long-term goals being met (Sendlhofer 2019), setting grand visions per se might not only have negative implications for an organisation. As the expert interview suggests:

> In a way, they (companies) are doing the right thing, because it is much about setting a direction, "this is where we are going", and then it might not matter if they reduce their emissions by 80 % instead of 90 %. It is very good that they are doing it, and it steers which initiatives the organisation will invest in, so it's very good in that sense.

As a closing discussion about what implications the findings of this study have for further research, the authors would like to address that empirical data implying that **relational drivers** were identified in the analysis. The notion of relational drivers suggests that people care about CSR because they are concerned about their social bonds with groups, group institutions and group authority (Gond et al. 2017). The empirical data imply that the increasing demand for climate action in society influenced family members of the CEO of a company, which affected his business decisions. Thus, the demand for sustainability did not directly impact the company, but rather had an indirect effect. Drivers of CSR was out of scope for this study, but the authors suggest this as an interesting topic for further research, since relational drivers has not yet been widely addressed (Gond et al. 2017).

6.4 Limitations of Study

A limitation of this study is the small number of cases studied and that they were selected based on best practices. Hence, "theoretical saturation" cannot be said to be fulfilled which narrowed the analysis. This limitation can be said to inhibit the transferability and generalisation to represent the whole fashion industry and other competitive markets.

The study can, moreover, be said to be limited due to the methods of data-collection. The use of ethnography would probably have generated a deeper understanding and inside perspectives of the studied cases, as the method is useful to capture an insider's point of view (Bryman, Bell 2017). This might have provided the study with empirics exploring the other or additional mechanisms of moral decoupling, which could not be identified by selected data-collection method. Furthermore, it would have provided in-depth insights of such things as who within the organisation is setting the goals, which could have developed the analysis.

6.5 Finishing Words

Demand controls supply, but there seems to be discrepancy between intentions and actions. Climate change is a worldwide problem, and the fashion industry is one of the most polluting industries there is. There is definitely an ongoing shift in how companies in this competitive industry perceive the importance of the question, but there is still a long way to go until the loop is closed and the value chain is truly circular. However, as with any transition, integrating business sustainability takes time, and today's snapshot might soon paint an irrelevant picture of reality. No matter the underlying reasons for not meeting the demand of today, we are hopeful for what the future will bring. After all – tomorrow they will do more.

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Appendices

Appendix 1: SURVEY

PAGE 1: INFORMATION

First and foremost, we would like to thank you for participating in this survey!
Thank you - we believe your perspective is truly valuable for our research on the subject.
The survey is a part of our Bachelor Thesis Project conducted at the Stockholm School of Economics (Handelshögskolan i Stockholm) and it aims to research Swedish fashion companies' perspective on their own sustainability operations.

By participating in this survey, you are giving your consent to us storing the data you share with us. The data will only be used for research purposes. Your participation will be anonymous: neither your individual or company name will be presented in the results, but are only asked about for administrative reasons. It will not be shared with anyone else than the authors of the thesis.

The survey takes about 15 minutes to conduct. Participation is voluntary and you can choose to end your participation in the survey at any time.

If you have any questions or concerns regarding the survey or the research in general, please contact the authors: Rebecca Gustavsson (23957@student.hhs.se) or Ebba Jeppsson (23958@student.hhs.se).

Once again, thank you!

/Rebecca Gustavsson & Ebba Jeppsson

PAGE 2: QUESTION 1- 4

For the first four questions, please answer the questions with yourself in mind.
For the following two questions, please answer with your company in mind.

Q1: Which company do you represent? (This information will be anonymised)

[enter text]

Q2: What position do you have at your company?

[enter text]

Q3: Do you feel that you to some extent identify yourself with the company you work for?
[yes] / [no]

Q4: How much do you identify yourself with your company?

[A great deal]
[A lot]
[A moderate amount]
[A little]
[Not at all]

Q5: Do you have a formulated sustainable strategy in place at your company?

[yes]
[no]

Q6: Are you measuring your current environmental impact?

[yes]
[no]
[not applicable]

PAGE 3: QUESTION 7

We kindly ask you to have the company you represent in mind when answering the following question.

Q7: Compared to your average Swedish competitor, how much would you say that your company engages in pro-environmental operations?

[much lessl] / [moderately less] / [slightly less] / [about the same] / [slightly more] / [moderately more] / [much more]

PAGE 4: QUESTIONS 8 - 38

In the following section, we ask you to answer 30 yes/no questions regarding sustainable operations. The questions are based on research made by the research program Mistra Future Fashion. We kindly ask you to have the company you represent in mind when answering the following questions.
If you do not find the question relevant for your operations please mark the "Not applicable" button and write a short note why it is not applicable.

Q8: When deciding on which materials to use in your production, is considering the fibres' entire life-cycle and end-of-life options one of your prioritisations?

[yes]
[no]
[not applicable]

Q9: Do you regularly work proactively to avoid polyester that derives from finite fossil resources (by for example using recycled polyester from PET waste)?

[yes] → Q9.2.: How? [enter text]
[no]
[not applicable]

Q10: Do you currently prioritise exploring the use of bio-based textiles (for example paper, soy or seaweed instead of cotton)?

[yes]
[no]
[not applicable]

Q11: Do you (or your suppliers) recover and reuse existing textile waste in your production?

[yes]
[no]
[not applicable]

Q12: Do you currently use recycled material that is not certified as "certified recycled content" in your production?

[yes]
[no]
[not applicable]

Q13: Do you currently (mechanically or chemically) recycle 100% of your cotton waste?

[yes]
[no]
[not applicable]

Q14: Do you currently design garments with their end-of-life in mind?

[yes] → Q14.1: How?
[no]
[not applicable]

Q15: Is defining the intended user and defining how many times the garment is expected to be used a prioritised part of your design process?

[yes]
[no]
[not applicable]

Q16: Do you currently design garments considering a multiple-user lifetime?

[yes] → Q16.1: How?
[no]
[not applicable]

Q17: In the design process, are you actively avoiding adding unnecessary functions to reduce material use?

[yes]
[no]
[not applicable]

Q18: In the design process, do you consider mixing/not mixing different textile fibres (with consideration to the recycling process)?

[yes]
[no]
[not applicable]

Q19: Do you design to reduce energy and water consumption in production and use?

[yes] → Q19.1: How?
[no]

[not applicable]

Q20: Do you apply softeners, "easy care" chemicals or similar in your textile production?

[yes]
[no]
[not applicable]

Q21: When selecting suppliers, do you prioritise if the supplier has a good chemical management procedure in place above other parameters?

[yes]
[no]
[not applicable]

Q22: Are you using suppliers that do not have environmental certification or declaration schemes for their production facilities?

[yes]
[no]
[not applicable]

Q23: When selecting suppliers, do you prioritise the amount of "good energy sources" in the suppliers' location above other parameters?

[yes]
[no]
[not applicable]

Q24: When selecting suppliers, do you require them to offer transparency regarding sub-suppliers' environmental performance, energy use and sources?

[yes]
[no]
[not applicable]

Q25: Do you (or your suppliers) have policies aiming to reduce rework in the production facilities?

[yes]
[no]
[not applicable]

Q26: Do you (or your suppliers) produce or buy green electricity (produced by solar panels or wind turbines)?

[yes]
[no]
[not applicable]

Q27: In transportation decisions, do you work proactively to reduce the size of the packaging, the amount of packaging material etc.?

[yes] → Q27.1: How?
[no]
[not applicable]

Q28: In transportation decisions, do you actively consider its impact on the environment and take any actions against it (by for example reducing the number of transportation routes, choosing more sustainable means of transportation etc.)?

[yes] → Q28.1: How?
[no]
[not applicable]

Q29: Do currently have a set strategy to guarantee the life length of your garments?

[yes]
[no]
[not applicable]

Q30: Do you currently educate consumers about second-hand consumption?

[yes]
[no]
[not applicable]

Q31: Do you currently educate consumers about product care?

[yes]
[no]
[not applicable]

Q32: Do you offer your customers the possibility to repair and mend their purchased garments?

[yes]
[no]
[not applicable]

Q33: Do you offer opportunities for recycling/collection of old clothes?

[yes]
[no]
[not applicable]

Q34: Do you have a well-defined strategy for collected, used clothes?

[yes]
[no]
[not applicable]

Q35: Do you offer your customers any incentives or rewards to motivate them to bring back unwanted clothing for recycling?

[yes]
[no]
[not applicable]

Q36: Do you offer any kind of clothing leasing services?

[yes]
[no]
[not applicable]

Q37: Do you offer second-hand reselling of your own products?

[yes]
[no]
[not applicable]

Q38: Is there anything regarding your pro-environmental work what you would like to add?

[enter text]

PAGE 5: QUESTION 39

Please answer the following question again. We kindly ask you to have the company you represent in mind when answering the following question.

Q39: Compared to your average Swedish competitor, how much would you say that your company engages in pro-environmental operations?

[much lessl] / [moderately less] / [slightly less] / [about the same] / [slightly more] / [moderately more] / [much more]

Appendix 2: CONTACT EMAILS

Mail no. 1

Hej [namn på kontaktperson]!

Mitt namn är Rebecca/Ebba och jag studerar mitt sista år på Kandidatprogrammet i Business & Economics på Handelshögskolan i Stockholm. Tillsammans med Ebba Jeppsson/Rebecca Gustavsson (på cc) skriver jag just nu min kandidatuppsats på ämnet **hållbarhet inom svensk modeindustri**. Mer specifikt så ska vi undersöka synen på hållbarhet. Vi tycker det är otroligt värdefullt att få med [företagsnamn]'s synpunkter i vår forskning, och undrar därför om ni skulle kunna tänka er delta i en enkätundersökning? Enkäten tar ca. 10-15 minuter att svara på och deltagandet anonymiseras helt i resultaten.

Om ni vill vara med och bidra till denna typen av forskning så kan jag skicka vår online-enkät tillsammans med mer detaljerad information.

Hör av dig om du har några frågor eller funderingar. Tack på förhand!

Varma hälsningar,
Rebecca/Ebba

Mail no. 2

Till dig som är hållbarhetsansvarig på [företagsnamn],

Denna enkät är en del av vår kandidatuppsats från Handelshögskolan i Stockholm. Syftet med enkäten är att undersöka företag inom den svenska modeindustrin, och er syn på det egna hållbarhetsarbetet. Vi skulle uppskatta om **just du** tog dig tiden att svara på vår enkät eftersom vi tror ditt perspektiv är värdefullt för att bidra till forskningen på ämnet.

I och med deltagandet i enkäten tillåter du att vi lagrar den data du delar med oss. Datan kommer endast att användas i forskningssyfte. Deltagandet i enkäten är anonymt: varken individ- eller företagsnamn kommer att presenteras i resultatet, utan efterfrågas endast av administrativa skäl och delas inte med några andra parter än uppsatsens författare.

Enkäten förväntas ta cirka 15 minuter att slutföra och består av fyra delar. Den tredje är den mer tidskrävande delen med 30 stycken ja/nej-frågor. Del 2 och 4 består endast av en fråga vardera. Deltagandet är helt frivilligt och det går bra att avsluta enkäten när du helst önskar.

Har du några frågor eller funderingar om enkäten eller uppsatsen i sin helhet, vänligen kontakta författarna till uppsatsen: Rebecca Gustavsson (23957@student.hhs.se) eller Ebba Jeppsson (23958@student.hhs.se).

Vänligen följ denna länk för att komma till enkäten:
[länk till survey]

Stort tack!

Appendix 3: INTERVIEW GUIDE

Inledande frågor/Introducing questions
- Kan du presentera dig själv och berätta om vad du jobbar med?

Huvudfråga 1 (indirekt fråga):
- (Givet din erfarenhet), hur skulle du säga att företag ser på sitt eget hållbarhetsarbete?

Preciserande frågor:
- Anser de att de gör tillräckligt?
  - Hur tar det sig i uttryck?
- Vad är den största anledningen till att de vill jobba med hållbarhetsarbete?
- Hur ställer de sitt eget arbete gentemot sina konkurrenters?
  - Anser du att de jämför sig mycket?
  - Formulerar de sina strategier med hänsyn till sina konkurrenter?

Sonderingsfrågor:
- Vad tror du det beror på?

Huvudfråga 2 (direkt fråga):
- Upplever du att företagen tar fullt ansvar för sin klimatpåverkan?

Preciserande frågor:
- Hur tar det sig i uttryck?
- Tar man sitt ansvar genom hela värdekedjan eller är det mer fokus på den egna direkta påverkan?

Huvudfråga 3 (direkt fråga):
- Upplever du att det finns någon diskrepans i vad företag lovar/uttalar kring sitt hållbarhetsarbete vs. vad de faktiskt gör?

Preciserande frågor:
- Hur tar det sig i uttryck?

Sonderingsfrågor:
- Vad tror du det beror på?

Huvudfråga 4 (direkt fråga):

- Givet din erfarenhet, anser du att företag lever upp till de visioner/mål de sätter för sig själva?

Sonderingsfrågor:
- Varför/varför inte?

Huvudfråga 5:
- Hur mycket upplever du att ett företags hållbarhetsarbete påverkas av de individer som jobbar på företaget?

Preciserande frågor:
Hur tar det sig i uttryck?