

The Power of Words: Sustainability Reporting as a Hegemonic Practice

Constructing the Sustainable Corporation within Transnational
Supply Chains

Douglas Kressner

Sorosh Sang

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Abstract

This paper investigates how H&M have represented itself as sustainable in relation to worker challenges in its transnational supply chain in 21 publicly available corporate reports from 1998 and 2018. This period captures the emergence of sustainability disclosures and the development of corporate reporting on worker-challenges in the supply chain within the context of the study, the fast-fashion industry. The analysis is framed by Laclau and Mouffe's discourse theory, which is used in order to interpret the findings. In particular, it draws on Laclau and Mouffe's conceptualizations of discourse and hegemony. The analysis uncovers a changing sustainability discourse over time. Three distinct discourses are highlighted, which capture key representations over time of the worker challenges that H&M face, what is done to govern these, and what responsibilities are envisioned: policing governance (1998-2001); dialogue and partnership (2002-2011); and, systems and collaboration (2012-2018). The paper demonstrates through an analysis of these evolving discourses and their effects, how H&M have maintained a 'right to speak' within the sustainable development debate and constructed itself as 'sustainable', despite the fundamental challenges and hegemonic threat that these worker challenges imply.

Keywords

Social Accounting, Discourse, Hegemony, Identity Construction, Supply Chain Sustainability

Authors

Douglas Kressner (24150) and Sorosh Sang (24266)

Tutors

Marek Reuter, Assistant Professor, Department of Accounting

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1. Introduction

At the heart of the social accounting project lies a radical and emancipatory intent. Yet social accounting practice in the form of corporate self reporting, has systematically failed to open up substantive critique. Rather than rendering transparent the contradictions within capitalism, corporate social accounting primarily obfuscates these (Spence, 2009).

Experts worry that the advancement of capitalism is pushing planetary conditions beyond the ecological boundaries of our planet which creates potentially disastrous consequences for humans and other species (Rockström et al., 2009). In reaction to this worry, the social accounting project was created in order to expose the environmental degradation and social dislocations arising from commercial activity (Spence, 2009). As social accounting would seem to make corporations more accountable and transparent about their social and environmental impacts, it could potentially form an effective solution to the problems of unsustainable corporate behaviour (Bebbington, O'Dwyer & Unerman, 2007, Gaffikin, 2009, Spence, 2009, Tregidga, Milne & Kearins, 2014).

The emancipatory intent underlying social accounting is that enhanced understanding of corporate socio-environmental impacts offers the possibility of social change, which will order more socially and environmentally benign corporate activities through democratic means (Gray, Dillard & Spence, 2009). However, such sustainable change threatens corporations' 'hegemonic' position in contemporary society, which is their control over resources and ability to operate freely to create economic value (Levy, Egan, 2003, Spence, 2007, Spence, 2009, Tregidga, Milne & Kearins, 2014). Organizations have therefore attempted to use social accounting, and hence engaged in the global sustainable development discourse, in a way that enable them to resist substantive change to business-as-usual and maintain hegemony (hegemonic discourse). In this way, social accounting falls short of the emancipatory ideal set for it (Gray, Dillard & Spence, 2009, Milne, Markus, 2007, Owen, 2008, Spence, 2009, Tregidga, Milne & Kearins, 2014)

A range of studies have hitherto investigated the pitfalls of social accounting and the reasons why it may paradoxically re-enforce business-as-usual and close off any potential critique (Milne, 2007, Milne, Markus J., Gray, 2013, Owen, 2008, Spence, 2009, Gray, Dillard & Spence, 2009). One study critically analyzes how organizations adopts social accounting in order to construct sustainable identities, which in turn enables them to maintain legitimacy and resist change (Tregidga, Milne & Kearins, 2014). These studies have taken place in a rather decontextualized manner; however, hegemonic discourse also needs to be investigated against the backdrop of particular sustainability challenges that modern corporations face or evoke. One such challenge relates to the increasing transnationalization of firms' production networks. We refer to worker-related issues that arise in factories located in poor developing countries, such as human rights violations and unfair wages, which are particularly prevalent and challenging in the fast-fashion industry. Worker-related challenges in globalized supply chains have been of high interest to scholars and a vastly investigated topic (Boström et al., 2015, Doorey, 2011, Lee et al., 2020, Lund-Thomsen, Lindgreen, 2014).

Outsourcing production to developing countries allows for cheap labour (Lim, Phillips, 2008); however, while it reduces upstream costs, it produced unintended adverse effects, such as abuse and exploitation of labour in supplier factories (Emmelhainz, Adams, 1999). Since the early 1990s, influential organizations, including Nike, Walmart, Gap, and H&M, were held responsible for these sweatshop conditions in factories (Emmelhainz, Adams, 1999, Frost, Burnett, 2007). Since then, organizations have combated these problems by adopting various governance practices that focused on labour rights and working conditions (Murphy, Mathew, 2001, Pedersen, 2006, Roberts, 2003, Van Tulder, Kolk, 2001). However, a large segment of supply chain governance research points out the large ambiguity concerning appropriate mitigation practices (Doorey, 2011, Lee et al., 2020, Lund-Thomsen, Lindgreen, 2014) and difficulty in asserting responsibilities along the supply chains (Boström et al., 2015). The high level of uncertainty may enable fast-fashion corporations to use sustainability reporting as a means to discursively construct what needs to be done, and (re)configure roles and relations in ways that protects business-as-usual, constructs sustainable identities and maintains hegemony. H&M is one such highly influential, yet debated, corporation.

We aim to contribute to the research field of social accounting and address the gap in literature that studies social accounting and hegemonic discourse in a contextualised manner. Our paper fills this gap by addressing the question, “How have H&M discursively constructed itself as sustainable in relation to labour challenges in its transnational supply chain: how are the challenges and governance practices articulated, and how is responsibility envisioned?” Our study presents an analysis of 21 empirical corporate reports of H&M from the time period 1998 until 2018, and in particular, the discursive practices on worker-related challenges in the supply chain. The sustainability discourse is examined in relation to the context within which H&M operates, the global fashion industry. Laclau & Mouffe’s (1985) discourse theory, that conceptualizes discourse and hegemony, provides the theoretical framework for this paper. One of its advantages is its emphasis on power and conflict in the creation and rearticulation of social meanings and identity (Martin, 2002).

We take up Hopwood’s (2009) and Gaffikin’s (2009) call for more research that aspires to unveil hegemonic opportunities of social accounting, which could help advance and realize its emancipatory potential, by attempting to expose H&M’s discursive practices. This paper addresses a gap in literature which analyzes sustainability discourse within context, and we argue that it is required in order to ignite compelling critique against dominant organizations and build effective emancipatory resistance within particular sectors. By doing so, we seek to move beyond the hegemonic position of organizations in particularly material sustainable development debates, as requested by Tregidga et al. (2014). We are able to challenge H&M’s ‘right to speak’ in the debate on labor-issues in supply chains by critically analyzing how it constructs itself as sustainable in its discursive campaign against these challenges.

The key contribution of this paper is to provide insights on how H&M’s evolving hegemonic discourse serves to position the organizational ‘voice’ in the discursive debate on worker challenges in supply chains and works to restrict change to business-as-usual. In addition, the key contribution is to add understanding on how the fluid and changing hegemonic discourse serves to maintain H&M’s voice as legitimate and influential, a ‘right to speak’ (Laclau & Mouffe, 1985), within that debate and how it enables the company to construct a sustainable identity, despite the fundamental challenges that worker issues poses to H&M’s capitalist ideologies and business model. Our analysis uncovers three evolving discourses with regards

to H&M's supply chain governance, which emerge during three specific periods and contexts: policing governance (1998-2001); dialogue and partnership (2002-2011); and, systems and collaboration (2012-2018). Based on our analysis, our argument is that H&M have been able to deflect critique regarding highly debated labour-issues in poor exporting countries and resisted substantive change to business-as-usual through a process of apparent (re)articulation of the hegemonic discourse.

2. Literature Review

2.1 The Rise and Fall of Social- and Environmental Accounting

Growing concerns over environmental degradation and social dislocations emerged as a dominant global conversation in the 1980s and 1990s. Experts worried that the expansion of human societies and advancement of capitalism were pushing planetary conditions beyond the ecological boundaries of our planet, that could potentially be disastrous for humans. (Rockström et al., 2009). Sustainable development was reported as a solution to the growing concerns by The Brundtland report in 1987, and it was positioned as an issue of global importance (WCED, 1987). The Brundtland report (1987) recognized the important role that corporations would play in the achievement of sustainable development. Organizations have the resources necessary to address the problems at hand, and therefore, their involvement and responsibility is essential for sustainable development (WCED, 1987). The social accounting project emerged as a means to install institutional pressures and encourage organizations to take this proposed responsibility (Spence, 2009).

Social accounting relies on the idea that advanced capitalism leads organizations to cause environmental degradation and social dislocations. More reporting on socio-environmental performance and impacts would better reflect organizations' socio-environmental nature, and thus, construct a different reality than is communicated in financial accounting. Transparency is thought to encourage profit-oriented organizations to reevaluate their pure economic pursuits. (Spence, 2009) Taking the fast-fashion industry in example, exposing human rights violations and unsustainable wages in supply chains may inspire influential corporations such as H&M to reevaluate the business model to offer cheap fashion, and condemn the existing model as unsustainable and exploitative. Sustainability disclosure is also designed to provoke positive institutional change by empowering private auditors to monitor and pressure business leaders to alter harmful behavior (Doorey, 2011). With access to correct and factual information about the socio-environmental impact of organizations, consumers will possibly reward corporations with moral leadership and sustainable businesses, or at least ones on the path of achieving. The ultimate purpose of greater accountability is, in turn, to enhance

democracy (Gray, Dillard & Spence, 2009), and the emancipatory ideal underlying social accounting is that enhanced understanding of corporate socio-environmental impacts offers the possibility of social change through democratic means. Fundamentally, social accounting is seen as a means to move towards more socially and environmentally benign activities.

Despite the influx of sustainability disclosures, global concerns clearly remain regarding the (environmental, social and economic) “sustainability” of present forms of development. (see Meadows, Meadows & Randers, 2004, Worldwatch Institute, 2008, Worldwatch Institute, 2011, Worldwatch Institute, 2013, WWF, 2010, WWF, 2012, Milne, Gray, 2013). A range of studies analyzes the discrepancy between corporate sustainability discourse and its practice, and have tried to understand how corporations continue to resist necessary change despite the high profile of the sustainable development debate (Cho et al., 2015, Gaffikin, 2009, Milne, Gray, 2013, Spence, 2009, Tregidga, Milne & Kearins, 2014).

Through capitalist ideologies of pure economic pursuits and market pressures driven by the strong link to capital markets, corporations have limited incentives to behave responsibly in the first instance (Cho et al., 2015, Spence, 2009). Furthermore, sustainability represents not only an economic and regulatory threat to businesses, but also a broader ideological challenge to the organizational control of resources and markets (hegemony). Corporations’ control over resources and ability to operate freely to create economic value is not granted as a result of brute economic power or governmental connections. Control and dominant influence relies on moral and intellectual leadership of the hegemonic group, and it rests on consent from a broader group of actors. (Levy, Egan, 2003, Spence, 2007, Spence, 2009) The growing public awareness of environmental and social issues puts pressure on corporations to respond and accommodate, threatening the dominant hegemonic position of the organization (Tregidga, Milne & Kearins, 2014). Because of these threats and challenges that sustainable development brings about, organizations have made effort to control the sustainability agenda and rearticulate it into a discourse that does not challenge the fundamental pillars of capitalism and business-as-usual (Spence, 2009, Tregidga, Milne & Kearins, 2014).

Spence (2009) argues that (see also Gray, Dillard & Spence, 2009, Milne, 2007, Owen, 2008, Tregidga, Milne & Kearins, 2014), the social accounting project fails to realize its emancipatory potential:

As far as social accounting goes, rather than rendering transparent the conflicts inherent in corporate activities, it primarily obfuscates these. This obfuscation is undertaken in a relatively sophisticated fashion, by focusing on areas where business and socio-environmental interests coincide, and by carefully controlling and rationalising any areas where they are shown to conflict.

It seems that social accounting may paradoxically re-enforce business-as-usual and closes off any potential critique (Spence, 2009, Milne, Gray, 2013). Tregidga et al. (2014) suggest that, by engaging in the global sustainable development discourse (e.g. with social accounting), “not only have organizations transformed the concept of sustainable development, and thereby potentially emasculated its radical potential, but they have also represented themselves as transformed. It is not just what organizations claim to do, but also what they claim to be which creates resistance to necessary change and contributes to understandings of organizations as legitimate social actors.” In this way, corporations are given the natural responsibility for- and leadership of sustainable development while neutralising the inherent threats sustainability pose. Consequently, the social accounting project systematically enables organizations to maintain hegemony and falls short of the emancipatory ideal set for it. (Spence, 2009, Tregidga, Milne & Kearins, 2014)

The intended meaning of ‘sustainable development’, which The Brundtland report coined as: “development that meets the needs of the present without compromising the ability of future generations to meet their own needs” (WCED, 1987), constitutes a radical threat to modern capitalist business models (Tregidga, Milne & Kearins, 2014). The necessary change that corporations need to undergo in order to gain a legitimate ‘sustainable identity’ according to this definition is in many cases substantive and detrimental to economic value creation. However, what contemporary research claims is that, because the business sector has engaged in the global sustainable development debate through for example social accounting, corporations’ development do not necessarily need to conform with the initial definition of

‘sustainable’ in order to be perceived as indeed sustainable. Considering that scholars within the field of social accounting are in fact right would mean that H&M is able to express moral leadership and a ‘sustainable’ identity in relation to worker-related challenges in the supply chain—and thereby avoid more stringent regulatory reform and radically disrupting social change—even though the nature of that ‘sustainability’ is not sufficient to provide for enough social betterment. Researchers would suggest that it is therefore imperative to study H&M’s hegemonic practices, in for example corporate reports, in order to prevent the company from resisting substantive change while remaining influential in the global debate and sustaining a ‘sustainable’ identity. Gaffikin (2009) would argue that such investigation could enable us to critically resist the organizational discourse and realize the emancipatory potential of the social and environmental accounting project.

2.2 Legitimacy Theory in the Field of Sustainability Accounting

The research conducted within the area of sustainability accounting is to a large extent based on legitimacy theory (Cho et al., 2015), which is based on the idea that there exists an implicit contract between an individual organization and the society they act in (Jennifer C. Chen, Robin W. Roberts, 2010). The underlying essence of this implicit contract is that an organization’s permission to subsist and do business in a society can be removed by civil society. Based on this, an organization’s survival is determined by their ability to meet societal expectations and the various norms that make up these expectations. Generally speaking, research that is founded on legitimacy theory in the context of CSR views CSR as a mechanism that organisations can use to influence society’s perception of them (Suchman, 1995).

Within the field of legitimacy theory research, the use of sustainability reports and disclosures by corporations is seen as strategic with the purpose of managing impressions. The voluntary and unregulated foundation of sustainability reporting can in part explain disclosures (Boiral, 2013, Merkl-Davies, Brennan, 2007). It’s been determined that incomplete, selective and/or biased disclosures are problematic since they can be misleading and therefore influence stakeholders to make inaccurate assessments of organizations. Furthermore, it has been suggested that sustainability reports help to promote the interests of

individual organizations. On a societal level, these reports also promote the idea that the current structural arrangements in society are both willing and able to act on escalating sustainability issues (Malsch, 2013, Spence, 2009). Should it be the case that multinational corporations can be considered to be the dominant force in the world, the ability to keep them accountable is a *sine qua non* of a free and civilized civil society. As written by Gray, Dillard and Spence, “at that point, much of the social accounting with which we concern ourselves becomes a concern with conflict: mainly conflict between what a corporation willingly tells society; what corporations actually do; and what society has a right to know.” (Gray, Dillard & Spence, 2009).

Cho et al. (2015) contributes to the legitimacy theory domain by arguing that organizational hypocrisy and dishonest façades (see also Gaffikin, 2009, Gray, Dillard & Spence, 2009, Levy, Egan, 2003, Milne, 2007, Milne, Gray, 2013, Spence, 2009, Tregidga, Milne & Kearins, 2014) ought to be expected considering the contradictory societal and institutional pressures. They suggest that different influential groups of stakeholders place conflicting demands on organizations which forces management to develop strategies that at least meet some minimal acceptable level, and may practically force corporations to engage in hypocrisy. Given the context, organized hypocrisy and façade creation is necessary and would otherwise likely lead corporations to suffer. This explains why organizations rearticulate sustainable identities (Tregidga, Milne & Kearins, 2014) and the hegemonic discourse over time as a means to adapt to changing contextual pressures (Cho et al., 2015). The authors agree with other researchers studying social accounting from a discourse perspective, that hypocrisy and façade creation severely limits the potential that social accounting has.

2.3 Labour Issue Management in Complex Transnational Supply Chains

Whilst poor workplace practices and child labour did not appear to attract global attention prior to the 1990s, since the mid 1990s many multinational companies have frequently been at the centre for global criticisms. This critique has been focused on their association with workplace accidents, the use of forced and child labour, and the verbal and physical abuse of people working within supply factories located in developing countries. The connection between doubtful workplace practices in developing countries and many multinational

companies has put a spotlight on the corporate social responsibility of firms with regards to the labour present in their supply chain. A question that arises is whether it's justified that corporate social responsibilities and the accountabilities associated with these responsibilities are limited to the direct employees of an organisation or if they are extended beyond that. (Islam & Deegan, 2009).

Organisations began outsourcing production to developing countries as a means to access cheap and low-skilled labour in the 1970s (Lim, Phillips, 2008). However, while it reduced upstream costs, it simultaneously produced unintended adverse effects, such as abuse and exploitation of labour in supplier factories (Emmelhainz, Adams, 1999). Since the early 1990s, this kind of irresponsible business conduct has provoked vigorous criticism from the public (Kolk, 2003), and influential organizations, including Nike, Walmart, Gap, and H&M, were held responsible for sweatshop conditions in factories (Emmelhainz, Adams, 1999, Frost, Burnett, 2007). From this period onwards, organizations began to combat these problems by adopting codes of conducts and internal monitoring systems that focused on labour rights and working conditions (Murphy, Mathew, 2001, Pedersen, 2006, Roberts, 2003, Van Tulder, Kolk, 2001), which became widespread practices as more firms were subjected to strong institutional pressures (Jørgensen et al., 2003). Occurring events, such as deadly fires in several supplier factories and the collapse of the Rana Plaza complex in Bangladesh in 2012 and 2013, underline the persistence of these problems (Wieland, Handfield, 2013), and labour issues in poor exporting countries is currently a material topic on the global sustainability agenda (Boström et al., 2015, Lee et al., 2020).

Alongside the developments of the early 1990s, a need for universally applicable standards grew, such as global reporting initiatives (GRI) and the UN Global Compact, which provided guidance (Albareda, 2013). These standards requires organizations to adopt a globally agreed upon codes of conduct for sustainability in supply chains and implementation is expected to be carried out individually, with little need for collaboration (Fransen, Kolk, 2007, Fransen, 2011, Lund-Thomsen, 2008, Rasche, 2012). However, codes lacked specificity and needed enforcement (Fransen, Kolk, 2007, Rasche, 2010), which could be overcome by a relational, trust-based approach (Soundararajan, Brown, 2016). It involved ongoing two-way learning, information sharing, and training between buyers and suppliers (Andersen, Skjoett-Larsen,

2009, Lim, Phillips, 2008, Locke, Qin & Brause, 2007). A crucial assumption for the approach's efficacy is that long-term relationships may lead to better compliance (Dyer, Singh, 1998, Lim, Phillips, 2008) Yet, because of the globalization of supply chains, buyer organizations sources from suppliers in several exporting countries (Utting, 2002), making it costly and almost impossible to build and sustain cooperative relationships (Lund-Thomsen, Lindgreen 2014). These governance practices constitute trends on how fast-fashion firms have dealt with worker-challenges throughout the 90s and beginning of the 21st century.

Acknowledging these limitations of unilateral and bilateral governance, multi-stakeholder initiatives (MSIs) emerged. MSIs are commonly initiated and driven by societal actors/ organisations and includes collaboration among private organizations, i.e. companies, competitors, NGOs, and trade unions, as well as governments. (Baur, Schmitz, 2012, O'Rourke, 2006, Rasche, 2012) MSIs have not fully resolved issues in global supply chains and are often criticised for the lack of enforcement mechanism and for being abstract and nominal (Utting, 2002). In this new paradigm, international buyers revise their purchasing practices, help build the capacity of local factory management and workers, and cooperate with local resources (e.g., NGOs, trade unions) to improve factory monitoring and thus labor standard compliance (Lund-Thomsen, Lindgreen, 2014). The authors argue that it is unlikely to alter the power relations of international buyers, suppliers, and workers in global supply chains; in particular, the new paradigm seems unable to secure significantly higher incomes or improved conditions for workers, considering the constraints imposed by worldwide competition among suppliers. The collaborative approach to worker-related challenges in the supply chains became prevalent in the end of the first decade of the 21st century. Within the research field of social accounting, changing governance approaches would not necessarily constitute appropriate or effective methods evolving to achieve what was initially meant by 'sustainable development', but they are rather a consequence of hegemonic discourse.

There are concerns that existing practices, norms, discourses, policies, and interactions reproduce the same problems over and over again (Boström et al., 2015). These continuing problems are mainly caused by the governance of supply chains (i.e. monitoring, audits and remedial actions) of individual organizations, and clearly, acknowledging the difficulties and limitations of existing governance mechanisms is imperative (Lund-Thomsen, Lindgreen,

2014). The constantly evolving nature of trending governance strategies in conjunction with persisting worker-challenges might seem to support the idea that corporations have been able to control the sustainable development agenda through a process of constant (re)articulation of the hegemonic discourse and thus resisted substantial change. A large segment of current supply chain governance research either seeks to explain drawbacks of existing practices (Lund-Thomsen, Lindgreen, 2014) or explores new ways of effective governance (Lee et al., 2020). Boström et al. (2015) conceptualizes the responsibility and governance challenges, claiming that, the high-level of ambiguity revolving appropriate governance is alarming; however, equally worrying is the issue of responsibility distribution along the supply chains. Responsibility is never fixed, but constantly evolving with changing discourse, conventional norms and virtues of one particular place/region (Boström et al., 2015). This high level of ambiguity may reasonably cultivate hegemonic opportunities.

2.4 Hegemony in the Context of Social Accounting

Even though the field of discourse analysis is characterized by different schools of thought, the underlying belief of all schools is that our ways of talking are not a neutral reflection of the world but have an active role in shaping it (Spence, 2007). One of these schools of thought is Ernesto Laclau & Chantal Mouffe's discourse theory (1985) that has its starting point in the poststructuralist thought that the social world is constructed in meaning through discourse, and due to the fact that language is fundamentally unstable, meaning can not be permanently fixed. In other words, Laclau and Mouffe view language as constitutive of social reality and that it has an active role in shaping the world. Furthermore, different ways of talking about and understanding the social world are represented by different discourses and are involved in a continuous conflict with one another to attain hegemony, which can be explained as fixing the meanings of language in their own way (Jorgensen, Phillips, 2002).

Previous research within the area of sustainability accounting has encouraged scholars to explore the role of power and power relations with regard to the development of corporate social and environmental reporting systems (Cho et al., 2015). One of the strengths of Laclau and Mouffe's discourse theory and more specifically their conceptualization of hegemony is,

as Martin (2002) notes, its accentuation on conflict and power in the foundation and transformation of social identity and social meanings (Martin, 2002). The conceptualization of hegemony as developed by Laclau & Mouffe can help add to the field of research of power and power relations in the context of social and environmental reporting systems. Laclau and Mouffe's discourse theory can provide insights in this context through sensemaking of language that imbues social and environmental reporting and infer any hegemonic character from social and environmental reporting (Spence, 2007). As noted by Brown (2004) "[h]egemony is a form of cleverly masked, taken-for-granted domination, most often articulated as what is 'common sense' or 'natural', and which thus 'involves the successful mobilisation and reproduction of the active consent' of those subject to it" (Brown, 2004). As emphasized by Levy and Egan (2003), hegemony and domination relies not simply on coercion, but rather on the hegemonic group's ability to show moral and intellectual leadership (Levy, Egan, 2003). Furthermore, it requires the consent of the masses (Spence, 2007). This paper employs this discourse theory to frame H&Ms change in discourse as a hegemonic practice. In this way, Laclau & Mouffe's conceptualization of hegemony is also used as a lens by which to interpret the empirical material that is the basis for analysis.

3. Method

3.1 Research Design and Approach

The purpose of this study has been to address the gap in literature that studies hegemonic discourse in the field of social accounting in a contextualized way by looking at how H&M has discursively constructed themselves. Since the focus of this study is how H&M have constructed themselves through discourse a qualitative research method has been chosen through a language-based approach to the collection of data through discourse. This has also been the chosen research method of previous studies that have aimed to study similar research questions (see Cho et al., 2015, Tregidga, Milne & Kearins, 2014).

This study applies a discourse analysis inspired by Laclau & Mouffe's discourse theory (1985) to analyze the constructive implications of discourse through the structured and systematic study of texts. Through discourse analysis and a consideration of hegemony, the constructive elements of discourse can be investigated. Furthermore, discourse analysis "subverts and challenges taken-for-granted assumptions and undermines the tendency to reify and solidify knowledge" (Phillips, Hardy, 2002). Since a discourse approach is related to notions of hegemony and makes it possible to analyze the representation of legitimacy and "truths" it is relevant with the aims of this paper. We are aware that the subjectiveness of discourse analysis can create discomfort for some and that critique that has been directed towards discourse analysis as a research method (Grant, Keenoy & Oswick, 2001). Even though we recognize these critiques, we believe in what Phillips and Hardy (2002) indicate which is that the benefits that can be brought to a project through a discourse analysis approach, for instance being able to question the taken-for-granted, are greater than the disadvantages. This paper aims to handle these concerns by emphasizing the importance of reflexivity around our position as authors of this study and by presenting a clear description of how the data was collected and analyzed.

The study was conducted through an in-depth single-case design. The reason as to why a single-case study was conducted instead of a multiple-case study is due to two reasons. The

first reason is that a single-case study can add more depth of empirical material and analysis (Vaivio, 2008). Even though the scope of the empirical material would have been greater through a multiple case design (Vaivio, 2008), conducting a multiple-case study with a longitudinal analysis would not have been possible to do with the same depth within the scope of this study. Furthermore, according to Yin (2018) the adoption of a single-case study is suitable for longitudinal cases.

3.2 Case Selection

H&M has been chosen as the case company since it fulfills several criteria. Firstly, H&M is a multinational clothing-retail corporation known for its fast-fashion and utilizes complex transnational supply chains. Secondly, they frame themselves as one of the leading changemakers in the fashion industry with regards to sustainability, introducing an initiative in 2016 called “100% leading the change”. Thirdly, H&M was ranked the 87th most sustainable brand overall and the third most sustainable brand in their category by Swedish consumers in 2020 (Hedén et al., 2020), even though they’ve been widely criticized for their sustainability practices. The company has for instance been criticized for tax planning in Bangladesh (Halkjaer 2016), child labour (Butler, 2016) and a lack of fair wages for global factory workers (Guilbert, 2018). Therefore, it is relevant to critically investigate how H&M have constructed themselves discursively as sustainable in relation to the challenges in its supply chain.

3.3 Data Collection

The qualitative data that’s used in this study consists of secondary data that’s been collected from 21 of H&M’s corporate reports, consisting of approximately 1900 pages. The texts that were used in the analysis consist of stand-alone reports, or if a stand-alone report did not exist the annual reports, published by H&M over a 21 year period, 1998-2018. Since H&M did not produce any stand-alone reports in 1998-2001, the data was collected from annual reports.

One of the main reasons why the emphasis of the analysis is on corporate disclosures is because they are considered to represent “important texts”, are related with changes in different practices, widely distributed or created in response to a particular event(s) (Phillips, Hardy, 2002).

3.4 Data Analysis

The foundation of the data analysis is a discourse analysis that follows a similar step-by-step process as previous researchers Tregidga et al. (2014) have followed. To understand how H&M construct itself through discourse with regards to sustainability in its supply chain, this research approach was moved forward with the aim of becoming aware of the information of each sustainability report. This was done through several readings of each sustainability report between 1998-2018. The first step was to conduct readings of each report and reduce the texts to relevant extracts. In this case extracts were not focused only on words but on meaning where each extract was specifically about one of the following topics; (1) the labour-related issue(s) in H&M's supply chain or in direct relation to H&M's supply chain, (2) how H&M govern these issue(s) and (3) how responsibility for these issue(s) in the supply chain are directly or indirectly allocated amongst different actors.

In practice, an analysis worksheet was produced for each sustainability report where relevant extracts were collected. Each extract could take shape in two forms, extracts showing H&M talking in general terms or talking specifically about itself in connection to the issue(s) in their supply chain by using expressions such as "we" or referring to H&M by name. Furthermore, silences and indications of marginalization were observed. These discoveries were further educed by taking into account the issues/themes that existed in the sustainable development discourse and the wider context but were not stated in H&M's corporate disclosures explicitly. Even though multiple readings and evaluations were conducted of the entire text, this stage of analysis did not code the entire text. The process was centered on finding relevant extracts with regard to the research question of this study. This means that extracts that were not connected to how H&M constructs itself as sustainable in relation to labour challenges were not coded. Secondly, all relevant extracts were coded into different subject areas and key themes were discovered. In the next step, the extracts were structured in chronological order to find out when the theme became apparent and how it changed over time, if it became more or less prominent. The interpretations that are presented in the analysis were formed through an iterative process where several rounds of interpretation were conducted by moving between the text and the wider context. Legitimacy theory and Laclau

& Mouffe's conceptualization of hegemony were utilized as theoretical lenses to interpret the data.

3.4 Research Quality

The traditional criteria to determine the quality of research based on quantitative research is that the research should be evaluated based on two criteria; reliability and validity. Reliability is concerned with whether the results of a piece of research are repeatable while validity refers to the integrity of the conclusions that are derived from it. There has been a discussion among qualitative researchers as to the level of relevance that these criteria have for qualitative research (Bell, Bryman & Harley, 2019). One position is to integrate validity and reliability in qualitative research together with a criteria of generalizability with the only change being diminishing the salience of measurement issues. Other authors such as Lincoln and Guba (1985) have proposed alternative criteria for determining the quality of qualitative research (Bell, Bryman & Harley, 2019). According to Lincoln and Guba, a case study is not generalizable in itself, but any assertion of generalizability are applied on the reader (Mills, Durepos & Wiebe, 2010). Yin (2018) responds to concerns of generalizability by emphasizing that “case studies, like experiments, are generalizable to theoretical propositions and not to populations or universes”. Furthermore, within the framework suggested by Lincoln and Guba, researchers should show enough detail with regards to the process of data collection and data analysis so that the reader can understand how the author(s) of the research might have reasonably reached the conclusions of the research, rather than pretend to objectivity (King, Horrocks & Brooks, 2019). With this in mind, we have aimed to provide sufficient detail with regards to the data collection and data analysis process while being careful to let the reader determine the generalizability of our findings. Even though the case brought forward in this paper can be seen as in some sense a typical case in the fashion-industry, the study conducted in this paper does not claim that the interpretations presented here can be directly applied on the fashion- industry nor profit-seeking corporations or companies in general.

3.5 Reflexivity

We acknowledge the importance of us to be reflexive and acknowledge our standing and how this may affect how we read the data. The empirical method and how the data has been analyzed has been outlined as a part of this process. However, we are aware that we should also acknowledge our standing with regards to the subject of this paper since it shapes the lens through which the reports are read, interpreted and analyzed. We do not necessarily think that our standing with regards to the subject results in a biased interpretation, but rather that it is important that it is acknowledged so the reader can understand our standing when making our claims. These standings have been shaped through our individual experiences, upbringings and education. One of these standings is what we believe in similarity with others involved in the social and environmental project that the present framework of organizing and organization is unsustainable. Furthermore, we believe that for necessary change to occur, a fundamental rethink is required of the current business as usual approach of organizing and organizations.

4. Empirical Findings

4.1 Sustainability Discourse

4.1.1 1998-2001

In the period 1998-2001, during which H&M do not have a stand-alone CSR report (first released 2002), the most pressing issues with regards to worker-challenges in the supply chain are violations against minimum legal wages, employee rights, working conditions, industrial safety and child labour. However, the disclosures regarding these lack clarity and concrete definitions. The issues arise in supplying factories which H&M do not own. In conjunction with briefly stated sustainability problems in the supply chain, H&M also comprehensively explains how it governs the supply chain to prevent, mitigate, and solve these. The central tool of H&M's governance practice during the first period is its Code of Conduct, a list of requirements and principles that needs to be followed. In fact, during this period, H&M vividly discuss which the exact challenges are exclusively by expressing them in relation to the Code of Conduct enforced on suppliers, implying that all issues are dealt by the code:

These requirements cover matters such as fire safety, the working environment, the right to unionisation and a minimum wage as well as the fact that child labour, unreasonable working hours, enforced labour and discrimination must not occur. These criteria are stated in H&M's Code of Conduct. (2001)

The supply chain governance essentially revolves around surveillance and monitoring of compliance and taking measures in case of non-compliance, "Suppliers must sign H&M's Code of Conduct [...] Every supplier must agree to comply with these requirements. We have our own inspectors who check to ensure that suppliers meet our Code of Conduct." (1998) Surveillance and monitoring is carried out by inspectors working at production offices in the supplying countries, "They interview the company management, inspect all the factory areas, check documentation such as payroll reports and time cards and in certain cases interview

staff at the factories.” (2001) After each inspection a report is written for the supplier specifying what needs improvement and by when, and then the result is followed up. Only in the 2001 report, H&M acknowledge that, “H&M cannot guarantee that there will never be any shortcomings, but it is good to know that we have a well-functioning organisation in place which continuously makes sure that our Code of Conduct is being observed.” In case of non-compliance, H&M states that:

Any deficiencies detected are pointed out and together with the supplier, H&M helps develop a plan to rectify the problems. If improvements are not made within a reasonable period of time, H&M will cease to utilise the supplier in question. (1999)

If child labour is detected for example, H&M engages with the child and implements measures in the best interest of the child together with the supplier. However, “If child labour is detected again, we discontinue our cooperation with that supplier.” (1999) Furthermore, H&M acknowledge that, “Not all our suppliers meet all these requirements from the start, but they must affirm their intention to make the necessary improvements if they are to be accepted as a supplier to H&M.” (2001) Certain basic requirements are always set; for example, companies that do not pay the legal minimum wage are not accepted as suppliers to H&M until they can prove that they meet its demands.

The distribution of responsibilities is not particularly evident during the first period. H&M states that, “We believe in taking social responsibilities. [...] These responsibilities also include actively working to improve the conditions of the factories that manufacture H&M garments even though we do not own any factories ourselves.” (1999) In segments headlined ‘social responsibility’, H&M talks about enforcing requirements in the Code of Conduct and having processes for monitoring compliance and penalizing non-compliance. Even though the only information of how responsibilities are aligned throughout the supply chain revolves around H&M’s own responsibility, it gives an indication of the responsibility of other actors as well. For example, H&M has the responsibility to implement processes: identify problems, demand appropriate standards, and ensure that these standards are maintained; while suppliers have the responsibility to actually deal with the sustainability problems and meet the demands.

4.1.2 2002-2011

H&M released its first CSR report in 2002, which increased both the scope and depth of its sustainability disclosures. Unsafe working environment, unfair wages, unpaid and excessive overtime, and human rights issues are still the most pressing challenges emphasized during this period. However, now H&M states that, “We also realise that the work towards a sustainable supply chain where human rights and workers rights are being respected is difficult and demanding.” (2002), and “[...] will take long time.” (2003) This difficulty is mentioned throughout the period, and in 2007 H&M states that the challenge “[...] is hard and will take a long time. Improvements are difficult to measure in quantitative terms and the main focus of our work is still on describing our processes.” (2007)

H&M also acknowledges critique it received about their Code of Conduct, in which the company states that the minimum wage should be the legal minimum and not a fair wage:

This has been criticized by some of our stakeholders who feel that we should instead require that our suppliers pay a so-called ‘living wage’. Although we agree, in principle, that people should earn a wage that covers their basic needs, there are practical reasons for not requesting this in our Code, at least not yet. (2003)

H&M argues that having suppliers in multiple countries with different living wages, it would be difficult to explain on what base their fair living wage is demanded. In addition, as H&M is rarely the sole buyer, disputes can arise because other buyers may hold dissimilar opinions. The legal minimum wage in contrast is decided by the government and cannot be disputed by either buyers or suppliers. Facing the same critique six years later, H&M maintains that:

We have in fact offered to pay higher prices to cover up for additional costs if suppliers in Bangladesh raise the wages. But they refuse for competitive reasons as their cost level would rise and they may lose business from other buyers. (2009)

Furthermore, H&M also recognizes criticism about its business model depending on low wages by stating that:

A misconception seems to be that the price of a product automatically tells us something about the working conditions of the people who produced it. What truly matters are the efforts to improve conditions in supplier factories and the results we achieve. [...] This makes minimum wages in the supply chain a competition neutral factor [...] (2010)

H&M acknowledges that, “More than half of our production units are located in countries where human rights violations exist, and where labour standards are not fully observed.” (2005) and that, “Our choice of countries of manufacture places particularly high demands on us.” (2005) However, by choosing these troubled countries, the company gets the opportunity to contribute to better working conditions for workers in their supply chain. It claims that, “By contributing both to improvements in standards and to economic growth, foreign trade can play a major role in the development of countries and can help to lift people out of poverty.” (2010)

As the scope and depth of H&M’s sustainability disclosure increased, so did the scope of the governance practices. In the second period, the governance practices are still essentially rooted in the Code of Conduct and monitoring suppliers’ compliance. However, H&M realizes that, “[...] we have to start asking the question ‘why’ things are wrong rather than just observing ‘what’ is wrong.” (2004) A new practice called the Full Audit Programme (FAP) is therefore created and maintains the most central tool for monitoring compliance throughout this period. The company explains that, “The most significant part of the FAP is the extended form of issues and questions being looked at, together with an increased depth in verification, primarily through worker interviews, but also through our document sampling technique.” (2004) The FAP shifts focus from policing suppliers to constructive interaction, “By asking why, we will be able to guide our suppliers on how to achieve sustainable improvements in their organisation through effective policies, routines, control systems, target-setting, and follow-up systems (i.e. effective management systems).” (2004)

A new governance approach, alongside the FAP, evolved later during 2008. It involved a strong focus on cooperation, and aimed at creating long-lasting and meaningful relationships

with suppliers. This approach included capacity building as a fundamental way of helping suppliers to take ownership of their own sustainability issues, “[...] actively work with our suppliers to increase their ability to improve working conditions, and to assist workers to understand their rights as employees.” In line with this cooperative approach, the discourse evolves and a focus on rewarding responsible partners emerges in 2010, which now constitutes one of seven new large commitments. In this newer approach, alongside the FAP and capacity building, H&M also express an ambition to choose responsible partners itself, “[...] we commit to choose and reward responsible partners who share our values and work towards continuous improvement of their social and environmental practice.” (2010)

In the end of this period, H&M also begins to recognize its own responsibility in giving rise to many of the issues within the supply chain. By 2010, H&M express that, “As a fashion company in a fast-moving market, we need to meet our customers’ demands.” This results in late changes to product orders and can result in violations with regards to overtime working and human rights. To prevent this, H&M has improved its purchasing systems to ensure that its practices do not conflict with the requirements of its Code of Conduct.

Finally, the roles of actors during this period is slightly dynamic. As in the previous period, H&M states that it is responsible towards everyone who manufactures its clothes. This is also reflected in the company’s efforts to place demands, monitor and help improve its suppliers in terms of sustainability. However, in line with emerging practices and concepts such as capacity building and rewarding responsible actors, responsibility is increasingly directed towards H&M to support and achieve change. However, the company still emphasizes that suppliers should take ownership of the challenges and take charge of improving their factories, which makes suppliers more entitled to be held accountable for bad conditions.

4.1.3 2012-2018

Between 2012-2018, H&M further emphasizes the garment industry’s importance and the role it has in bringing communities out of poverty. For instance, in 2012 the company writes:

As a labour-intensive industry, for many of these countries this means the first step in industrial development, contributing to jobs and economic growth. As a company, we

want to make sure that sourcing from these countries contributes to a positive development for the community and to better lives for the people working in this sector.

Moreover, H&M starts to talk about systemic challenges during this time period, and explains that all worker-challenges in the supply chain are actually a result of systemic challenges. For instance, the lack of functioning industrial relations and collaboration between industry actors is one such systemic challenge. A theme of emphasizing worker-issues as systemic persists throughout the period. H&M also continues to specify that wages, human rights, and workplace safety are key concerns like in the first and second period. However, now as these challenges are framed as systemic, the company affirms that ensuring high standards with its suppliers is particularly difficult. This difficulty is further justified as H&M frames the challenges as, “complex industry wide issues”, and declares that the necessary measures goes beyond monitoring factory compliance, providing training, and promoting social dialogue and collaboration with for instance non-profits—which was thought to be sufficient in the earlier periods.

In this time-period, H&M still assert that it chooses and rewards responsible partners who share its values and are willing to work transparently with it to improve their social and environmental performance. Other than continuing with a cooperative approach, H&M also maintains its FAP system to demand, control and reprimand factory standards.

Throughout this time-period, H&M emphasizes that many of the issues with regards to its value chain cannot be solved by the company on its own, as H&M is only one piece in an entire system that needs fixing. Furthermore, it emphasizes that it aims to join forces with their stakeholders such as NGOs, competitors, suppliers and others to handle the challenges in their industry and create a more sustainable fashion industry. The reason is that there are multiple actors involved that can help solve the systemic challenges H&M is trying to face. For example, the issue of low and unfair wages are largely contingent on government regulation that decide on minimum wage. By collaborating with different industry actors, H&M might be able to influence the minimum wage. Also, achieving increased wages at suppliers comes from collective bargain of workers, something that H&M can contribute in

promoting. Furthermore, the company maps out the different local and global initiatives, collaborations and partnerships that it is a part of, such as the Better Cotton Initiative (BCI), Sustainable Apparel Coalition (SAC), the Fair Wage Network (FWN), Better Work and the Roadmap to Zero Discharge of Hazardous Chemicals.

In 2016, H&M introduces an initiative called “100 % Leading the change”. It is motivated in the report by emphasizing that the fashion industry needs to take leaps with regards to the improvements made concerning how fashion is made and used and insinuating that H&M is the one to lead this change. In H&M’s 2016 report, it writes the following:

We want to ensure that people can enjoy fashion today, and for generations to come. As we explain in our Vision & Strategy chapter, to accomplish this we need to change how fashion is currently made and used. This will require significant commitment and action from stakeholders across the fashion industry. Because of our unique size and position as a brand with a long-term commitment to sustainability, we see it as a responsibility – and an opportunity – to help drive this change. 100% Leading the change is our commitment to act as a catalyst for change and help lead our industry forwards.

In 2017, H&M recognizes that its large network of value chain connections means that its social, environmental and economic impacts are both far-reaching and significant. Therefore, to maintain its business idea, the company needs to minimize its negative impact and maximize its positive impact along the value chain. This is achieved according to H&M, “by using our size and scale to leverage and catalyse changes that improve the operation of our own value chain as well as the wider industry.” (2017) This marks a significant change in the discourse with regards to the role of various actors as H&M talks about itself as the leader with regards to making the fashion industry more sustainable. It emphasizes that this leadership approach is core to its strategy and empowers the company to fulfil its ambitions to become both a 100% Circular and Renewable and 100% Fair and Equal business. Furthermore, H&M explains that to lead this change across its own operations and those of the industry, they focus on innovation, transparency and rewarding sustainable actions.

5. Analysis

Table 1

Three distinct discourses 1998-2018.

1998-2001 Policing Governance	2002-2011 Dialogue and Partnership	2012-2018 Systems and Collaboration
<i>Description</i> H&M portrays its responsibility as to ensure that worker challenges in its supply chain are dealt with; however, the responsibility of actually dealing with the specific issues are placed at suppliers. By demanding certain factory standards and installing monitoring practices, H&M does indeed take its responsibility.	<i>Description</i> Because H&M has superior knowledge and the necessary capabilities to deal with the strenuous and difficult challenges in its supply chain, its responsibility is to lead and engage with suppliers to battle these.	<i>Description</i> The worker challenges faced in the industry can not be solved by one individual actor but require collaboration between many stakeholders. H&M leads this industry wide sustainable development project.
<i>Themes</i> Issue - Acknowledgement Governance - Control Responsibility - Responsible	<i>Themes</i> Issue - Strenuous and difficult - Opportunity Governance - Devotion and large scale - Duality and cooperation Responsibility - Capable of taking charge - Shared responsibility	<i>Themes</i> Issue - Systemic challenges Governance - Collaborative approach Responsibility - Leading the change
<i>Context</i> Code of conduct enforcement	<i>Context</i> Relational governance approaches	<i>Context</i> Multi-stakeholder initiatives

5.1 1998-2001: Avoiding Clarity and Policing Suppliers

Multinational companies within the fast-fashion industry began to receive critique for sweatshop conditions in supplying factors during this first period (Islam, Deegan, 2010, Kolk, 2003). In response, industry actors began to combat these challenges by installing policing governance practices (Murphy, Mathew, 2001). These methods are prevalent in H&M's discourse throughout the period.

During the first period between 1998-2001, H&M's discourse on its supply chain governance lacks both a sense of clarity and elaboration. H&M acknowledges the existence of labour challenges in its supply chain and expresses that it has control over suppliers in order to prevent these. Due to the governance practice of arm's length policing, H&M constitutes its responsibility as demanding good working conditions and ensuring that these are maintained, while the responsibility of suppliers is to fulfill the required standards. The discourse during the first period serves to represent H&M as sustainable and legitimizes its voice in the debate on labour issues in the supply chain, despite the challenges that these sustainability issues pose to its business model. Furthermore, it arguably works to protect H&M's ability to utilize production in poor exporting countries and constructs challenges in ways that do not aggressively threaten economic value creation.

Acknowledging challenges in the supply chain

When looking at how H&M constructs the sustainability challenge within its supply chain, a theme of acknowledgement can be observed. The theme is evident since H&M lists and acknowledges the existence of challenges, but do not elaborate on why they exist or how they materialize. In this way, H&M shields critique in line with ignorance and negligence of material challenges, which allows for basic legitimacy. Moreover, by not elaborating on the cause for, or H&M's own contribution to labour issues, these challenges can be framed as ubiquitous. The radical threats that labour challenges place on H&M's business model is thereby emasculated, as H&M is not expected to stop certain activities to prevent them. This procedure can be viewed as an attempt to transform the concept of a sustainable challenge in a way that protects business-as-usual, also observed by Tregidga et al. (2014). Emasculating sustainability challenges in this manner can also protect organizations' hegemony as stringent regulatory reforms that limits the ability to operate freely may not seem appropriate.

Another attempt to transform the concept of labour challenges in the supply chain, other than leaving out its origins and connection to the responsible organisation, is done by constructing challenges that do not substantially threaten profitability or the status quo. H&M registers labour challenges as non-compliance with legal minimum standards, such as a minimum wage and absence of child labour. These issues do reasonably not challenge H&M's profitability and status quo if resolved, which could have been the case if antagonistic actors

(including NGOs, unions, journalists, and academics) would have been the ones constructing the worker challenges. Using social accounting, organizations can in this way engage in the global sustainable development discourse to shield economic and hegemonic threats (Spence, 2009, Tregidga, Milne & Kearins, 2014).

Controlling suppliers to deal with the challenges

We detected a permeating theme of control in the discourse on governance practices. H&M's governance practices are designed to control that suppliers maintain a certain standard and prevent any prohibited labour issues. By framing the governance process as an arm's length relationship between buyer organizations and suppliers, the pressing sustainability challenges may seem in control with little need of other actors to be involved—if H&M requires that labour issues must not prevail and require suppliers to terminate these, then these challenges may very well be dealt with. While H&M expresses impeccable control of these challenges, it can earn the public's confidence to take charge, which gives it a legitimate voice, a 'right to speak' (Laclau & Mouffe, 1985), within the debate. Hence, H&M can credibly control the measures that are expected to be taken, in ways that do not threaten business-as-usual. In this case, the needed measure is to enforce suppliers to abide certain requirements that do not seem to aggressively threaten the fast fashion business model, "[...] fire safety, the right to unionisation and a minimum wage as well as the fact that child labour, unreasonable working hours, enforced labour and discrimination must not occur." (2001). The idea that H&M's practices were viewed as legitimate at the time is supported by the fact that it was an industry wide approach (Murphy, Mathew, 2001, Van Tulder, Kolk, 2001).

Employed control processes fulfill responsibility

H&M defines its responsibility as to actively work to improve conditions of the supplier factories. In reality, it translates to: installing processes that pressures suppliers to solve labour challenges themselves, and at a legally required level. Hence, H&M places the responsibility of actually improving working conditions in the hands of suppliers. Such distribution of responsibilities arguably shields H&M from substantive change. First of all, it allows H&M to continue with traditional purchasing routines as the necessary 'change' should occur at suppliers. Secondly, it allows H&M to fulfill its responsibility simply by demanding and monitoring requirement compliance; and, as argued, the nature of these

requirements does not notably threaten profitability if accomplished. In this way, H&M constructs what an organization within the fast fashion industry should do in order to be sustainable, which is in favor of the status quo and profitability within the industry.

Furthermore, under headlines titled “social responsibility”, H&M writes about its governance practices which aims to fulfill its policing responsibility as buyers. This means that H&M directly connects its ‘responsibility’ to obtain processes that are already installed. In this way, H&M constructs itself as indeed responsible. A theme of taking responsibility is hence evident throughout these years. In conclusion, considering the role language plays to form consent from the public, organisations can in this way establish challenges, appropriate governance practices and distributed responsibilities as ‘facts’ (Laclau & Mouffe, 1985), which in the case of H&M is done in favor of the status quo and maintains hegemony.

5.2 2002-2011: Difficult Challenges In Need of Cooperation

Alongside the emerging trend of more sophisticated sustainability disclosures, H&M’s CSR reporting becomes more comprehensive and detailed. Increased elaboration in sustainability disclosures is comparable with the implied societal request for trust, transparency and responsibility which crowded the contemporary sustainability debate, suggested by Levy and Egan (2003). By committing to a stand-alone report with considerably greater quantities of supply chain governance disclosures, H&M begins to describe issues within the supply chain as difficult and strenuous, rather than simply acknowledging their existence. In addition, now these challenges represent an opportunity to H&M, as it can help improve countries by solving them. Moreover, governance practices is less focused on simply controlling suppliers and more on devoting resources into large-scale co-operations. H&M’s responsibility evolved and now also included equipping suppliers with knowledge and tools to deal with their labour issues. By expressing devotion in terms of scaling up the governance project and making it more sophisticated, while at the same time showing the imperative role of H&M to actually teach suppliers to achieve necessary change, its dominant and influential position to lead the sustainable development can be maintained.

Do not expect much progress as these challenges are difficult and strenuous

In this second period, H&M again recognized material issues related to wages, overtime and human rights, but further elaborated and gave examples of malpractices within these areas. H&M conveyed the challenges as particularly strenuous and difficult to solve, which enables it to manage expectations regarding progress and keep it to a minimum. In addition, H&M embraces criticism regarding its ambition to achieve legal minimum wages paid by stating that fair wages are difficult to obtain. This indicates that antagonist groups have identified H&M's constructed sustainability challenge and deemed them too soft, and not in line with desired sustainable development. However, by embracing criticism and constructing a legitimate justification, H&M keeps societal pressures and expectations at a manageable level that does not threaten its business. This constitutes a way of transforming concepts to restrict change as suggested by Tregidga et al. (2014). Also, as companies elaborate and illustrate superior knowledge about challenges at hand, they display intellectual leadership that reinforce their influence and legitimacy within the debate (Levy, Egan 2003, Laclau & Mouffe 1985).

Proactively deflecting further criticism, H&M also acknowledge that its deliberate choice of troubled production countries gives it opportunities to improve conditions. This justifies a questioned, and particularly fundamental, element of its business, while also helping H&M maintain and enhance their moral status. This is an example of what Spence (2009) calls one of the pitfalls of social accounting that prevents its emancipatory potential. Rather than rendering transparent the conflicts inherent in the fast-fashion business model, such as unfair working conditions, social accounting makes H&M able to focus on areas where the business choice and social interests coincide, and rationalize the areas where they are shown to conflict. This works to shield critique and threats, and even reinforces business-as-usual.

Governing challenges with leadership and cooperation

The governance practices are largely equivalent to those expressed in the first period, aiming towards full Code of Conduct compliance. However, rather than focusing on H&M's role to require and control that suppliers live up to an acceptable standard as a means to prevent pressing challenges, now H&M express greater commitment to support suppliers using the enhanced compliance monitoring system, FAP, and capacity building. H&M now invests

resources to assist in dealing with the labour issues instead of just requiring that they are terminated. By engaging with suppliers to help them improve and committing resources in doing so, H&M is framed as the benefactor helping suppliers become socially sustainable. Furthermore, by investing large resources, its role to lead the sustainable development is further entrenched and legitimized as superior capability is exuded, which again reinforces H&M's influence in the debate and its 'right to speak' (Laclau & Mouffe, 1985).

By equipping its suppliers with capabilities and encouraging them to address the issues in their supply chain themselves, through capacity building and rewarding responsible actors, the idea is evoked that their suppliers have the capability to be held accountable. This puts more responsibility on the suppliers and less responsibility on H&M, and further safeguards them from critique against issues in their supply chain, making it easier to point the finger at their suppliers when issues arise. This change in governance approach was also common within the organizational supply chain governance domain, as simply enforcing codes was thought to lack specificity and didn't produce improvements (Fransen and Kolk, 2007). Thus, H&M's evolving discourse is in direct correlation with industry advancement, which could constitute an attempt to (re)articulate the discourse in order to conform with changing societal and political pressures, so that legitimacy is maintained.

In this period, H&M also starts to acknowledge its own contribution to the challenges situated at suppliers by expressing how its buying practices can have various negative effects. However, the company anchors all defaults in its buying practices in the fast-fashion industry at large, which detaches a part of its responsibility and also obscures its ability to control it, an example of concept transformation (Tregidga, Milne & Kearins, 2014). Put together, this makes H&M come off as transparent and accountable, while it limits expectations and pressures on how much change is to be achieved.

Dual responsibility and leadership of H&M

Like in the first period, the role of actors is seldom clearly disclosed. H&M states that it takes responsibility for everyone who manufactures its clothes, which establishes a sense of general accountability, in similarity to the first period. Although, by governing supply chains through engagement and commitment, it also installs a sense of initiative and cooperation. By taking

initiative in combination with expressing superior knowledge and suitable abilities to lead the sustainable development in its supply chain, H&M expresses first-rate capability to take responsibility. By doing so, the company has rearticulated its responsibility. First it was to control suppliers, but now H&M has the responsibility to take leadership of the sustainable development at suppliers through capacity building. This would reinforce the company's legitimacy within the debate and enable H&M to continue to control expected measures. Also, by taking this benevolent leadership role, H&M expresses moral and intellectual leadership, which according to Levy and Egan (2003) and Spence (2009) produces control and dominant influence in the hegemonic group.

5.3 2012-2018: Systemic Issues and Leading the Change

When analyzing the empirical material from the years 2012 to 2018, it becomes clear that a shift occurs in H&M's discourse with regards to how the labour challenges, governance practices and the allocation of responsibility are discursively constructed. Firstly, the labour challenges in H&M's supply chain are presented as systemic, complex and difficult to solve by a single company. By framing the challenges in this way, H&M manages to alter perceptions of the level of reasonable accountability and thereby diminish this threat. Furthermore, H&M goes from emphasizing a cooperative approach in the previous period to underlining a collaborative approach, in which various stakeholders such as NGOs, competitors and suppliers must join forces to handle the systemic challenges. Because of this, links between actors and accountabilities may become increasingly vague, making it hard for certain stakeholders in society to know who is responsible for what. In addition, it becomes clear that H&M constructs itself as a leader in the discourse by framing itself as a bringer of economic development and by launching an initiative called "100% leading the change". Authors such as Tregidga et al. (2014) have pointed out that by framing themselves as knowledgeable leaders, organizations can potentially influence the discourse on sustainable development.

Taking on Systemic and Complex Challenges

In the years 2012 to 2018, H&M describes the labour challenges in its supply chain as systematic issues that are difficult to solve by a single company, writing in the report that

issues such as wages and workplace safety are “complex and industry wide issues”. The exploitations that occurs in several factories in developing countries, and constitute some of the systemic challenges H&M refer to, has been described by researchers as one of the unintended effects of outsourcing and the fast-fashion business model (Emmelhainz, Adams, 1999). The effects of this can be vigorous criticism from the public towards corporations such as H&M (Kolk, 2003), and as such poses as a hegemonic threat. By framing the issues as systematic, complex and difficult to solve by one actor, H&M can manage to alter perceptions of the level of reasonable accountability and therefore diminish manage this threat.

Going from a cooperative approach to a collaborative approach

In the previous period, H&M underlined the importance of cooperation in the supply chain governance. However, during 2012-2018, the emphasis is on collaboration between relevant stakeholders in the fashion-industry such as suppliers, NGOs and competitors. This rhetoric is closely connected to the framing of the issues in the supply chain since it is explained that these challenges can not be solved by a single actor. Instead, various stakeholders must join forces to solve these challenges and ensure sustainable development. By presenting multiple stakeholders and stating their importance in solving pressing issues, H&M’s responsibilities becomes obscured in the large system of actors. This can work as a safeguard against future hegemonic threats in the form of societal critique as it becomes difficult for stakeholders in society to know who should be held accountable. The importance of accountability has been emphasized by Gray et al. (2009) who have pointed out that if multinational corporations can be considered to be the dominant force in the world, keeping them accountable is a *sine qua non* of a free and civilized civil society.

The importance of transparency in the supply chain is also underlined by H&M in this period. H&M emphasizes that it only chooses and rewards partners that are responsible, share its values and willing to work transparently with the company to improve its social and environmental performance. In similarity with the previous period, H&M focus on how well its suppliers comply with their code of conduct and conduct audits to score them with regards to sustainability. This emphasis on transparency can be seen as a way for H&M to respond to various critique and therefore to maintain legitimacy. A relevant point is that H&M was not

the only one to discover its labour challenges as systemic. In fact, the entire industry acknowledged the limitations of unilateral and bilateral governance, and multi-stakeholder initiatives (MSIs), or collaborations, emerged (Rasche, 2012). As in the two previous periods, H&M's evolving practice seems contextually appropriate and may support legitimacy at the time.

Becoming a Leader in Sustainability

A key theme that emerges during this period is H&M framing itself as leaders. This is done in several ways. Firstly, by using certain narratives such as H&M being a bringer of economic growth to developing countries where its suppliers are located, they are able to frame itself as a leader. Furthermore, by referencing its attachments to various associations and initiatives (e.g Global Reporting Initiative) the company is able to further enhance the idea of it as a leader in sustainable development. Memberships to these associations can according to Tregidga et al. (2014) be presented "as a sign and confirmation of their existing superior knowledge and leadership role". By launching the "100% leading the change" initiative in 2016, H&M manages to further strengthen this construction of being a leader of sustainable development in relation to its supply chain. The construction of H&M as a leader of sustainable development is important since it can help maintain a 'right to speak' within certain discussions, and therefore to potentially influence the discourse on sustainable development. Tregidga et al. (2014) emphasize the importance that the perception of an organization can have on their hegemonic potential, "establishing the means to be taken seriously because of who the organization is or who it claims to be, as well as what it knows or claims to know, is an important step in the hegemonic potential of organizations."

6. Discussion

6.1 Summary and Discussion

This paper contributes to the literature which analyzes the discourse of sustainable development within corporate reports and adds to the research field by analyzing sustainability discourse in a contextualised manner. It draws on Laclau and Mouffe's discourse theory as a means to understand the fluid and changing nature of sustainable development discourse and considers the (re)articulation of discourse in order to resist threats and maintain hegemony. In our analysis of how H&M have constructed itself as sustainable in relation to labour challenges in its transnational supply chain, we identified three evolving discourses.

The first line of discourse begins in 1998 as H&M starts to provide sustainability disclosures in corporate reports. Until 2001, the discourse contributes to represent H&M as sustainable by constructing its responsibility as to demand sustainable development in suppliers, as well as what sustainability is (minimum legal requirement) and what needs to be done to achieve it (policing governance). Throughout the period 2002-2011, H&M sustains its sustainable identity by changing the sustainable development discourse. In this time period, H&M exudes superior knowledge and capability to battle worker challenges. This naturally earns H&M the legitimate role of leading and building capacity at suppliers so that they can achieve sustainable development, which creates the idea that its suppliers can become capable of solving these issues themselves. In the last period, H&M frames the worker challenges as systematic and complex, which works to remove H&M's scope of accountability and safeguards them from potential critique. Furthermore, H&M constructs narratives to be framed as leaders of the entire supply chain governance project, which reinforces its 'right to speak' within the debate (Laclau & Mouffe 1985).

Because of the widespread concern that social accounting fails to realize its emancipatory potential, and may even reinforce business-as-usual (Gray, Dillard & Spence, 2009, Milne, 2007, Owen, 2008, Spence, 2009, Tregidga, Milne & Kearins, 2014), researchers have been

encouraged to build effective emancipatory resistance (Gaffikin, 2009, Spence, 2009, Tregidga, Milne & Kearins, 2014). The idea is that, if accounting should be an effective solution to the problems of the impact of exploitative corporate behaviour, there needs to be a much greater effort at building effective emancipatory resistance (Gaffikin, 2009). Tregidga et al. (2014) and Spence (2009) tries to build such emancipatory resistance by attempting to explain how organizations use social accounting to control the sustainability agenda and (re)articulate it into a discourse that does not challenge the fundamental pillars of capitalism and business-as-usual. However, they do it in a rather general manner. For instance, Tregidga et al. (2014) suggest that in the period 1992-2010, three evolving identities over time have been used to construct organizations as ‘sustainable’ in order to resist threats and maintain hegemony. This fluid and changing discourse is similar to what we found in our study. While it is important to study general hegemonic practices in order to critique the current use of social accounting, we believe that it is also crucial to examine discourse of specific organizations in a contextualised manner. If we want to improve progress on specific socio-environmental challenges, it is imperative to expose hegemonic discourse that constructs legitimate ‘sustainable organizations’ and shields threats within those particular debates.

The insufficiency of social accounting within the fast-fashion industry becomes more clear as the amount of supply chain sustainability disclosures increases, while global concerns regarding the sustainability of supply chains remain (Wieland, Handfield, 2013, Boström et al., 2015, Lee et al., 2020). In line with Tregidga et al. (2014), we attempt to build emancipatory resistance (Gaffikin, 2009) within the debate on worker challenges in supply chains by studying the hegemonic use of social accounting, and, focusing on one particular organization, with regards this specific sustainability challenge. We believe that past research have overlooked the consideration of how organizations position themselves within a particular discursive debate on sustainable development, which is important to understand if we wish to critically resist (Gaffikin, 2009) the organizational discourse and realize the emancipatory potential of the social and environmental accounting project.

The representation of a ‘sustainable organization’ found in our analysis, might lead powerful institutional and antagonists actors to assume all is well, and that the organization is

becoming ‘sustainable’ in relation to a specific challenge, when in fact the change that they disclose may be largely rhetorical. The danger is that organizations are able to express a ‘sustainable’ identity to meet the demands of a changing social and political context, and thereby maintain legitimacy and avoid more stringent regulatory reform; however, the nature of that ‘sustainability’ is not sufficient to provide for social and environmental betterment.

6.2 Implications for Future Research

The theoretical and empirical material presented in this study contributes to the collective understanding of corporate sustainability reporting and corporate sustainability in general. We hope that our work will create new opportunities within social accounting research which studies the role of discourse in sustainability reporting and the effects that this can have in society. There exist multiple implications for future research that can be derived from our study and further the social and environmental accounting project to ensure that it meets its intended aims. More empirical work is required to investigate the applicability of the concepts that are presented in this study, but in other contexts, perhaps by shifting some of the contextual circumstances such as industry or sustainability challenge. Furthermore, more research is needed as to whether the representations of sustainability challenges and how responsibility is allocated amongst various parties are the same in non-organizational and organizational reports. We encourage further investigation on what representations look like beyond the context and the reports that have been analyzed in this study.

Further research on what the implications or effects are when organizations frame themselves as sustainable through the framing of issues or allocation of responsibility can be of value. Since this study has focused on corporate disclosures in the form of corporate reports, the focus has been on a relatively discrete archive of texts that have a lack of conflict or resistance. Studies that look at other types of texts where conflict or resistance is present can be advantageous with regards to further exploring how organizations construct themselves with regards to sustainable development.

7. References

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