



Sveriges lantbruksuniversitet
Swedish University of Agricultural Sciences

Department of Forest Economics

Corporate social responsibility communication in apparel retail industry

*Företagens sociala ansvars kommunikation i textila
detaljhandeln*

Natalie Saati

Master Thesis • 30 hp

Master Thesis, No 27

Uppsala 2021

Corporate social responsibility communication in apparel retail industry

Företagens sociala ansvars kommunikation i textila detaljhandeln

Natalie Saati

Supervisor: Cecilia Mark-Herbert, Swedish University of Agricultural Sciences, Department of Forest Economics
Examiner: Anders Roos, Swedish University of Agricultural Sciences, Department of Forest Economics

Credits: 30 hp
Level: Advanced level, A2E
Course title: Master thesis in Business Administration
Course code: EX0925
Course coordinating department: Department of Forest Economics

Place of publication: Uppsala
Year of publication: 2021
Title of series: Master Thesis
Part number: 27
Online publication: <https://stud.epsilon.slu.se>

Keywords/Nyckelord: apparel retail, CSR commitment, CSR communication, CSR communication strategy, CSR motives, institutional theory, legitimacy, sustainability

CSR, CSR engagemang, CSR kommunikation, CSR kommunikationsstrategier, CSR motiv, hållbarhet, institutionell teori, klädhandlare, legitimitet

Summary

The apparel industry is accused of being socially and environmentally irresponsible. Due to the growing awareness of the social and environmental impact caused by the apparel industry, stakeholders are increasingly vigilant and demand ethical corporate behavior. For that reason, it has become crucial for apparel companies to adopt corporate social responsibility (CSR) in their operations so that their behavior can be legitimized with their constituents. CSR communication is a delicate topic, and it is not just about communicating a commitment to environmental and social issues, it is also important that stakeholders understand the company's motives for these commitments. Research that studies the environmental and social dimensions of CSR communication is lacking in the garment industry. Therefore, it was of interest in this study to explain how CSR communication has changed over time in the apparel retail industry and how stakeholders were considered in CSR communication.

To meet the aim of the study, a comparative case study was conducted where the CSR communication of three large clothing retailers was analyzed. The clothing retailers are KappAhl, MQ, and ASOS. The empirical results were collected from the annual reports of the selected companies and considered the years 2012/2013, 2014/2015 and 2018/2019.

The study's findings suggest that all companies showed strong commitments to social and environmental concerns, but to varying degrees. CSR communication went from considering a few social and environmental matters to considering the product's entire life cycle. An important change identified over the years, is how CSR communication went from communicating a few contributions in some part of the product's life cycle, to communicating collaborations with other stakeholders to implement common codes of conduct and innovative sustainable business practices that influence the industry. CSR communication went from considering an internal and local perspective to consider industrial matters, suggesting that the idea of corporate responsibility has changed over the years. The main motive behind these CSR commitments was to meet stakeholder expectations, which indicated strong extrinsic motives behind CSR communication throughout the years. The study also suggests that the two-way symmetric communication strategy describes how organizations can achieve legitimacy through strategic communication with its stakeholders. As CSR practices became considered at the industrial level, collaborations and dialogue with stakeholders increased throughout the years. Involving stakeholders in CSR communication also increases transparency. This study suggests connections between organizational legitimacy and stakeholder involvement strategy, which is also connected to the institutional expectations on the company and their CSR commitments and motives.

Keywords: *apparel retail, CSR commitment, CSR communication, CSR communication strategy, CSR motives, institutional theory, legitimacy, sustainability*

Sammanfattning

Klädindustrin anklagas för att vara socialt och miljömässigt oansvarigt. På grund av den ökande medvetenheten om den sociala och miljömässiga påverkan som klädindustrin orsakar är intressenter alltmer vaksamma och kräver etiskt företagsbeteende. Av det skälet har det blivit avgörande för klädföretag att anta företagets sociala ansvar (CSR) i sin verksamhet så att deras beteende kan legitimeras. CSR-kommunikation är ett känsligt ämne och det handlar inte bara om att kommunicera ett engagemang för miljö- och sociala frågor, utan det är också viktigt att intressenterna förstår företagets motiv för dessa åtaganden. Forskning som studerar de miljömässiga och sociala dimensionerna av CSR-kommunikation saknas i klädindustrin. Därför var det av intresse i denna studie att förklara hur CSR-kommunikation har förändrats över tid i klädhandeln och hur intressenter ansågs i CSR-kommunikation.

För att uppfylla studiens mål genomfördes en jämförande fallstudie där CSR-kommunikationen från tre stora klädhandlare analyserades. Klädhandlarna är KappAhl, MQ och ASOS. De empiriska resultaten samlades in från årsredovisningarna för de utvalda företagen och beaktades åren 2012/2013, 2014/2015 och 2018/2019.

Studiens resultat tyder på att alla företag visade starkt engagemang för sociala och miljömässiga problem, men i varierande grad. CSR-kommunikation gick från att överväga några sociala och miljömässiga frågor, till att beakta produktens hela livscykel. En viktig förändring som identifierats under åren är hur CSR-kommunikation gick från att kommunicera några bidrag i någon del av produkternas livscykel till att kommunicera samarbeten med andra intressenter för att implementera gemensamma uppförandekoder samt hållbara affärsmetoder som påverkar industrin. CSR-kommunikation gick från att överväga ett internt och lokalt perspektiv till att beakta industriella frågor, vilket tyder på att idén om företagsansvar har förändrats genom åren. Huvudmotivet bakom dessa CSR-åtaganden var att uppfylla intressenternas förväntningar, vilket tydde på starka yttre motiv bakom CSR-kommunikation genom åren. Studien föreslår också att tvåvägs-symmetrisk kommunikationsstrategin beskriver hur organisationer kan uppnå legitimitet genom strategisk kommunikation med sina intressenter. När CSR övervägdes på industriell nivå, ökade samarbetet och dialogen med intressenter genom åren. Att engagera intressenter i CSR-kommunikation ökar också öppenheten. Denna studie antyder kopplingar mellan organisatorisk legitimitet och intressentinvolveringsstrategin, som i sin tur också är kopplad till de institutionella förväntningarna på företaget och deras CSR-åtaganden och motiv.

Nyckelord: CSR, CSR engagemang, CSR kommunikation, CSR kommunikationsstrategier, CSR motiv, hållbarhet, institutionell teori, klädhandlare, legitimitet

Abbreviations

ACT	Action, Collaboration and Transformation	28
BSCI	Business School Compliance Initiative	24
CCR CSR	Center for Child Rights and Corporate Social responsibility	25
CSR	Corporate Social Responsibility	1
NGO	Non-governmental Organization	22
SWTI	Swedish Water Textile Initiative	25

Table of Contents

1	INTRODUCTION	1
1.1	PROBLEM BACKGROUND	1
1.2	PROBLEM	1
1.3	AIM AND RESEARCH QUESTIONS	3
1.4	OUTLINE	3
2	METHOD	4
2.1	RESEARCH DESIGN	4
2.2	LITERATURE REVIEW	4
2.3	CASE STUDY	5
2.3.1	<i>Unit of analysis</i>	5
2.3.2	<i>Data collection</i>	6
2.4	ANALYSIS OF DATA	7
2.5	TRUSTWORTHINESS	7
2.6	DELIMITATIONS	8
3	THEORY	10
3.1	CORPORATE SOCIAL RESPONSIBILITY	10
3.1.1	<i>CSR and institutional theory</i>	11
3.2	LEGITIMACY	12
3.3	CORPORATE SOCIAL RESPONSIBILITY COMMUNICATION	14
3.4	A CONCEPTUAL FRAMEWORK FOR CORPORATE SOCIAL RESPONSIBILITY COMMUNICATION STRATEGIES	16
4	BACKGROUND FOR THE EMPIRICAL STUDY	18
4.1	THE APPAREL INDUSTRY	18
4.2	CSR COMMUNICATION	18
4.3	RECENT STUDIES OF CSR COMMUNICATION	19
5	EMPIRICAL STUDY	21
5.1	CSR COMMITMENT	21
5.1.1	<i>KappAhl</i>	21
5.1.2	<i>MQ</i>	23
5.1.3	<i>ASOS</i>	26
5.2	CSR MOTIVES	29
5.2.1	<i>KappAhl</i>	30
5.2.2	<i>MQ</i>	31
5.2.3	<i>ASOS</i>	32
6	ANALYSIS	34
6.1	CSR COMMITMENTS	34
6.2	CSR MOTIVES	35
6.3	DIALOGUE WITH STAKEHOLDERS	37
7	DISCUSSION	39
7.1	HOW HAS THE CORPORATE SOCIAL RESPONSIBILITY COMMUNICATION IN THE APPAREL INDUSTRY CHANGED OVER TIME?	39
7.2	HOW DO THE COMPANIES MANAGE THEIR STAKEHOLDERS IN CSR COMMUNICATION?	41
8	CONCLUSIONS	45
8.1	CSR COMMUNICATION CHANGES OVER TIME	45
8.2	STAKEHOLDERS INVOLVEMENT IN CSR COMMUNICATION	46

8.3 REFLECTIONS.....	46
9 BIBLIOGRAPHY.....	49

1 Introduction

The following chapter presents a background for the thesis, problematization of the topic and the aim and research questions that the thesis is intended to answer.

1.1 Problem background

Corporate Social Responsibility (CSR) holds a noticeable role in the global agenda. It is a concept that advises organizations to incorporate social and environmental issues into their operations (UNIDO, no date). The World Business Council for Sustainable Development has defined CSR as an obligation of organizations to act responsibly by contributing to economic development while enhancing employees' quality of life (Amaladoss and Manohar, 2011). The concept suggests the organization to be socially accountable to itself and society, and to take responsibility for its impact on the environment and society. Companies are dedicating resources to diverse social initiatives, ranging from environmental protection to socially responsible business practices (Du *et al.*, 2010). They are facing multiple national legalization and international rules on environmental aspects and human rights (Bernal-Conesa *et al.*, 2017). CSR is advocated by different stakeholders such as consumers, governments, and investors (Portney, 2008). Organizations are faced with increasing expectations from stakeholders to engage in CSR and are expected to communicate these activities to the conscious audience (Beckman *et al.*, 2006; Farache and Perks, 2010), to be considered trustworthy and reliable. Incorporating CSR in corporate management may benefit corporate image and reputation. Du *et al.* (2010) claim that such commitments will strengthen the relationship between the company and its stakeholders, which, in the longer run, may provide grounds for an improvement in financial results. For that reason, companies need to disclose information about their corporate responsibility to secure their legitimacy (Branco and Rodrigues, 2006; Farache and Perks, 2010), which is an important resource for the company.

One of the industries accused of being highly irresponsible is the apparel industry. According to Garcia-Torres *et al.* (2017), the apparel industry ranks among the world's most polluting sectors. This is due to garment production generating waste, pollution and toxins, and to global transportation of goods affecting the environment (White *et al.*, 2017). Regarding the social aspect, the apparel industry has created a culture of consumerism and waste. The industry is also accused of child labor and low wages (Eco-business, 2019). According to White *et al.* (2017), it was one of the first industries to be a target for public shaming campaigns. For that reason, it has become crucial for apparel companies to adopt CSR in their operations to secure their legitimacy. The apparel industry has adopted CSR management by enacting sustainability policies and accountability initiatives (van Marewijk, 2003; Scherer and Palazzo, 2007; Nielsen & Thomsen, 2009; White *et al.*, 2017).

1.2 Problem

CSR practices suggest that companies should identify their key stakeholders and incorporate their expectations to the company's strategic goals and processes (Hartman *et al.*, 2007; Gomez and Chalmeta, 2013). Farache and Perks (2010) emphasize that organizations report their CSR contributions and commitment to convey a trustworthy image so that their behavior can be legitimized with their constituents. Stakeholders demand disclosure on sustainable practices (Farache and Perks, 2010). The process of disclosing information of the company's social responsibility policies is called CSR communication. According to Podnar (2008), CSR communication is a process used to predict the expectations of stakeholders, clarify CSR

policies, and manage different organizational communication tools. CSR communication is about what contributions and practices the company has to decrease its negative impact, and there are different channels in which companies disclose information of their CSR activities. Such channels include annual reports, social media, websites, *etcetera* (Kim and Ferguson, 2014). Even though corporate responsibility is being demanded by stakeholders today, studies have shown that if a company focuses extensively on communicating their CSR endeavors, consumers might suspect that the company is trying to hide something (Morsing and Schultz, 2006). A key challenge for companies is to communicate their CSR actions in a way that provides legitimacy and recognizes the company as socially responsible without being suspected or doubted. For that reason, it is not just about communicating a commitment to environmental and social issues, but it is also important for stakeholders to understand the company's motives with these commitments.

Du *et al.* (2010) state that CSR initiatives are driven by both financial and value driven motives. They argue that stakeholders' attribution of a certain company's CSR motives can be extrinsic, which means that the company is trying to increase its profits by giving a responsible image, or intrinsic, which means the company has a genuine concern for the certain issue. Intrinsic motives evoke positive reactions among stakeholders, while extrinsic motives lead to negative presumptions about the company (Du *et al.*, 2010). Stakeholders who notice extensive self-serving motive of the company's CSR communication are likely to be skeptical to the company (Kim, 2014). Managing stakeholder attributions towards the organization's CSR communication is essential for gaining benefits. Du *et al.* (2010) state that CSR communication is a delicate matter, and the key challenge of this type of communication is knowing how to minimize stakeholder skepticism and to convey a responsible image of the company.

Another issue the companies have to deal with is transparency in their communication. It is not just about to what extent the company should communicate their CSR contributions, but the companies are also expected to be transparent (Dubbink *et al.*, 2008). The authors mention that "*Thus, if there is an effective need for CSR in contemporary society, there is also a need for 'CSR transparency' - as we call it*" (Dubbink *et al.*, 2008, 391). The authors argue that in present markets, the need for CSR transparency contrasts with the current level of transparency, and that empirical studies have shown that the current level of transparency is very insufficient.

The apparel industry is one of the most polluting sectors (Garcia-Torres *et al.*, 2017) that generates large quantities of waste. It is also known that human rights are being strongly violated in the industry where employees in the supply chain work under unacceptable work conditions and earn low wages. Therefore, the industry has a reputation of being highly environmentally and socially irresponsible. Through outsourcing production and cheap labor provided by third world countries, these companies can bring considerable profits to shareholders and the national economy, so they are unwilling to intervene or regulate the industry at the supply chain level, which makes it challenging to adopt CSR initiatives in this industry (White *et al.*, 2017). However, because of the growing awareness of the social and environmental harm caused by the apparel industry, consumers are becoming more alert and are demanding corporate ethical behavior. Consumers do not want to feel guilty for contributing to harming people, and for that reason, they need a confirmation that the clothes were produced in safe environments and good working conditions (Kseizak, 2016). CSR is also demanded by external stakeholders, such as the government and investors. Research on CSR communication in the apparel industry is needed (White *et al.*, 2017). CSR communication is crucial in the apparel industry, especially given the position and reputation of the industry. The apparel industry has become increasingly concerned with CSR matters (White *et al.*, 2017); and at the

same time, there is a lack of studies examining environmental and social dimensions of CSR communication in the apparel industry and how stakeholders have been managed in the communication. It is interesting to look closely to how social and environmental dimensions of CSR are communicated within the industry and how it has changed.

1.3 Aim and research questions

The aim of this study was to explain how corporate responsibility has been communicated by apparel retail companies in a certain time interval, and how stakeholders were managed in CSR communication. This study focuses on the following research questions:

- How has the corporate social responsibility communication in the apparel industry changed between 2012/2013 and 2018/2019?
- How do the companies consider their stakeholders in corporate social responsibility communication?

1.4 Outline

The outline of the thesis is illustrated in Figure 1 below. The outline is intended to give a picture of the structure of the thesis.

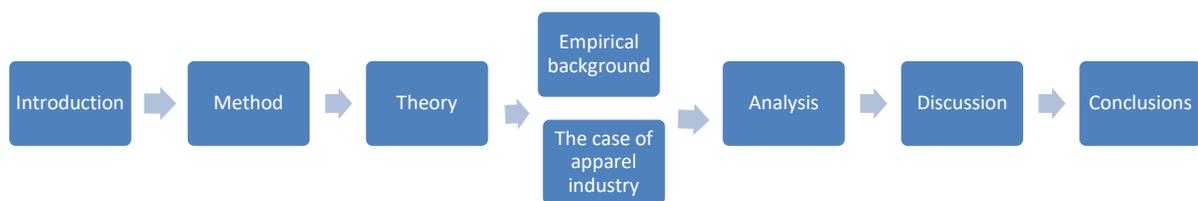


Figure 1. Illustration of the outline of the study.

The first chapter offers a problem background, aim, and research questions that the thesis is intended to give answers to. Chapter two is a description of how data were collected and what methodical approaches were chosen. Last, arguments for reliability and validity were made as well as the limitations of the study. The third chapter presents theories from existing literature. The studies regard CSR communication, institutional theory and legitimacy theory, which then leads to a conceptual framework for CSR communication strategies. An empirical background is presented in chapter four followed by a presentation of this study's result in chapter five. An analysis is then presented in chapter six through the theoretical framework that was established earlier in the thesis. The analyzed result is then discussed in chapter seven using theory and earlier studies. The last chapter (chapter eight) presents conclusions, the main findings of this thesis, and suggestions for future research.

2 Method

This chapter presents the methodological approaches taken in this study as well as arguments for the chosen approaches with reference to the study's aim. Furthermore, a discussion of trustworthiness is presented as well as the delimitations of the study.

2.1 Research design

This thesis focuses on how corporate CSR communication has changed over time in the apparel industry. The study is of a qualitative nature as its best suitable based on the study's purpose and the research question. A qualitative approach in a study seeks to get results in a verbal form to attain a better understanding of the meaning (Robson and McCartan, 2016). Jacobsen (2017) argues that a qualitative method brings out how individuals interpret and understand a given situation. This approach fits with what is being investigated in this study's focus on actors' conscious communication. Furthermore, a flexible design is most appropriate for this type of study because it develops during data collection (Robson and McCartan, 2019), and lets the researcher adjust the research question and theory throughout data collection.

An inductive approach to a study means the process of moving from observation to theory, while the deductive approach means moving from theory to observation (Robson and McCartan, 2019). An inductive approach was suitable for the study because it allowed flexibility in data collection. The researcher was able to use appropriate methods to collect the desired data to answer potentially additional questions that may arise. However, the study also used established studies within the field of CSR communication, which means that the study also has deductive traits.

2.2 Literature review

Literature review means to take part of earlier research within the field of study to know what have already been discovered and identify gaps. Backman (2008) states that a literature review gave an inventory of knowledge within the field and it will also provide knowledge about earlier methods. Robson and McCartan (2019) argue that a literature review helps the researcher identify general patterns to findings from various examples of research in the same chosen area. One of the main concerns is to decide on a research question. To answer a research question, a theoretical framework has to be constructed by research that is of relevance to the study.

In order to build a theoretical framework, the literature review was conducted based on peer-reviewed articles in academic journals and books on CSR, CSR communication, institutional theory and legitimacy theory. The search for the literature was done through databases such as Primo and Google Scholar. A variety of journals and articles were presented in the literature review. A journal that was of huge relevance to this study was Journal of Business Ethics, as the journal provided many insightful articles regarding the thesis' subject of study. Articles chosen for the literature review are peer-reviewed and have been well-cited in the field. Some articles that were helpful to the study were from Suchman (1995), DiMaggio and Powell (1983), Fernando and Lawrence (2017), Du *et al.* (2008), Morsing and Schultz (2006), *etcetera*. While the theoretical framework is based on scientific articles, other sources were used for the empirical background to the case.

2.3 Case study

The case study focused on units of analysis to give a context that can be interpreted. The first step was to decide what is going to be investigated (Backman, 2008). In this case, it was CSR communication in apparel retail industry. A case study is defined as a development of detailed information about a single case or a smaller number of related cases (Robson and McCartan, 2019). Case studies allow flexibility in unit of analysis, which means that multiple units can be studied in the same case. The purpose of this thesis was to explain CSR communication in the apparel retail industry and was designed as a comparative case study where three retailers were studied.

2.3.1 Unit of analysis

There are six criteria that guided the selection of unit of analysis (see Table 1).

Table 1. Selection of unit of analysis

<i>Criteria</i>	<i>Justification</i>
<i>Companies in the apparel retail industry</i>	Companies in the same industry will share same opportunities and obstacles in their corporate social responsibility communication
<i>Annual revenue doesn't fall under 50 million SEK</i>	Concerns the size of the companies. The study considers larger organizations as they are likely to have well-plotted corporate social responsibility communication strategies
<i>Publicly listed companies</i>	Public listed companies have more stakeholders, which is why they are of more interest to the study.
<i>European companies</i>	Only European companies are of interest to the study, as there are differences between Asian, American and European CSR initiatives, regulations and communication
<i>Companies communicating social and environmental contributions</i>	This thesis does not limit to one aspect of CSR, but it is of interest to study environmental and social dimensions of CSR communication
<i>Combination of traditional retailers and online retailers</i>	It is of interest to find out whether there are differences and similarities between traditional retailers and online retailers when it comes to CSR communication development

These criteria concern the field in which the companies operate in, companies' size, where they operate and whether they are publicly listed. Three corporations that fit the criteria have been identified. These corporations are KappAhl, MQ and ASOS. MQ changed its name to MQ Marqet in 2020. The study will refer to the clothing chain as MQ, as it was the name of the chain during the studied time interval. Information about the three organizations is shown below in Table 2.

Table 2. Information about the selected corporations, KappAhl, MQ and ASOS (KappAhl.com, 2020; marqetstores.se, 2020; asosplc.com, 2020)

	Public listed	Annual revenue 2019 (MSEK)	Product area
<i>KappAhl</i>	Mellby Gård AB	2 672	Clothing
<i>MQ</i>	Nasdaq OMX Stockholm	1 611	Clothing
<i>ASOS</i>	London Stock exchange	30 656	Clothing

KappAhl is an international clothing line based in Sweden. KappAhl's business concept is “affordable fashion for many people” as it is aimed for women, men and children (KappAhl’s annual report, 2012). It was founded in 1953 and has currently about 400 stores. MQ is a Swedish fashion company that was founded in 1957. MQ has about 120 stores in Sweden and conducts e-commerce (Marqetstores, 2020) . The company’s business concept is aimed for women and men. And the last chosen apparel retailer is ASOS, which is a British online retailer that was founded in 2000. Its customer segment is mostly young adults, or as the company calls it "20-something's" (Asosplc, 2020).

The organizations fit the criteria for the unit of analysis, but they have also been selected as they have been communicating their CSR efforts for a longer time. This means that they are likely to have more plotted CSR communication strategies. A certain time interval was chosen for the study. In year 2012, a fire occurred in a garment factory in Bangladesh which was caused by a bad electric circuit (business insider, 2012). There were warning signs, and it was shown that the factory had high-risk violations. The horrific consequences of the fire caught global attention to the unsustainable and bad working conditions people were working in. This incident caused angry reactions and protests against the unsafe and bad working environment. Due to the global awareness this incident has caused, it is interesting to look closely at how companies’ social and environmental responsibility communication has changed after the incident. MQ’s and KappAhl’s annual reports that were considered in this study were from 2012/2013, 2015/2016 and 2018/2019. ASOS also has split financial year, however the company names its annual reports after the second half of the financial year. This means that the annual reports are named 2013, 2016 and 2019 but consider the same time intervals as KappAhl and MQ.

2.3.2 Data collection

Bhattacharjee (2012) explains that a way to collect data is using documentation, which refers to both internal and external documents. Such documents can be memos, electronic mails, annual reports, websites, *etcetera*. The author mentions that these documents can be used as independent data sources. Bryman and Bell (2011) argue that documents are heterogeneous sources that are very important for researchers in business administration.

Given the aim of this study, the primary source of data was the organizations’ annual reports. The annual reports contain official documents of the organizations’ sustainability actions and their social and environmental endeavors. Since official documents can give information of the organizations’ decisions and endeavors, Bryman and Bell (2011) emphasize that they can be used to create a “timeline”. This timeline can help identify changes, which makes it suitable for this study, as the aim is to identify changes in CSR communication throughout a certain period. The annual reports were collected from the companies’ official websites. The data collection started with reading the annual reports from the chosen time interval from one company at a time. Data were collected from the companies’ sustainability reports and considered their commitment to CSR. SDG goals were presented in the annual reports, such as responsible consumption and production, with descriptions on how the companies work to achieve these goals through its CSR endeavors. The annual reports contained information of the companies’

CSR goals and their progress in achieving these goals. Such goals considered reducing emissions and waste, ensuring human rights in the supply chain, providing safe working environments and career progression and using sustainable sourcing. These information were of relevance as they were useful to answer the research questions. The motives behind these CSR endeavors were also presented. These data were of interest as it fit the aim of the study and helped answer the thesis' research questions. After reading the annual reports from one company at a time, the author moved further to the analysis of data.

2.4 Analysis of data

Content analysis was used to analyze collected data. Since the main data of the study are annual reports, content analysis was chosen as an analysis method which, according to Robson and McCartan (2019), is a common approach to documentary analysis. Hsieh and Shannon (2005) argue that content analysis is a method for subjective interpretation of the content of a text, through a process of coding and identification of themes. A content analysis is an open research method where it is possible to explain simply how one has proceeded to the creation of the coding scheme.

Content analysis has to begin with all the collected data being read and repeated several times to get an overall picture which, Hsieh and Shannon (2005) mention as an important process of analyzing data. While reading, the researcher should write notes to avoid missing out on important data and to decrease errors. The researcher should also search for latent content and not limit for the manifest content of the text. The next step is to search for themes, and the researcher creates concepts and codes the empirical material. Codes are about condensation and abstractions of the text. Here, it is important to reduce while maintaining the core meaning of the text (Erlingsson and Brysiewicz, 2017). The final steps according to Granheim and Lundman (2004) is to insert codes and write a category where the codes should be included. Finally, themes are set where the categories are to be included. Categories and themes are about abstractions of the codes, and it is important to work analytically with the codes.

However, there are also disadvantages with the chosen method. A disadvantage can be increased errors, especially when analysis is used to achieve a deep level of interpretation. Bengtsson (2016) argues that reliability of the analysis can be biased by human mistakes such as errors interpretation. Robson and McCartan (2019) argue that an issue with content analysis is that the documents may have been written for other purposes than of the research. Elo *et al.* (2014) write that it is important to scrutinize the reliability of every phase in the analysis process, including the preparation, organization and reporting of results. This means using the most relevant data for the research and checking whether the categories are properly created. It also means to consider the level of interpretation, and whether results are systematically and carefully reported, giving a specific attention to how to report the connections between data and results. With these guidelines in mind, the researcher could attempt to improve the study's content analysis and minimize errors, as well as enhance reliability. Robson and McCartan (2019) also suggest that an advantage of content analysis is that the data are in permanent form and can become a subject for re-analysis. This allows reliability and replication studies.

2.5 Trustworthiness

The terms "reliability and validity" are usually referred to in quantitative data analysis, and for that reason, they are irrelevant in this case study. Instead, another word is suggested to judge the quality of a qualitative study which is trustworthiness. Bryman and Bell (2011) suggest four criteria to attain trustworthiness, which are dependability, transferability, credibility and

confirmability. Criterion of dependability is, as discussed by Bryman and Bell (2017), an accessible account of all the phases of the research process. To increase dependability of the study, the author of this study accounted for and described the process of the research by explaining the chosen approaches and how data was collected and analyzed. The author also used relevant data and literature for the research, checked the level of interpretation, and whether results are systematically and carefully reported, giving attention to how to report the connections between data and results to increase the study's credibility.

Transferability means the result of research is consistent even in another context or situation. Since the study is based on a specific case, there are limitations in transferability. This case study considers only the apparel industry. For that reason, it is difficult to apply the results and findings in another environment other than the apparel industry. The study has also assumed confirmability by relying on what companies have communicated in their annual reports and has not included personal values. The thesis was based on existing literature of the subject CSR communication. It used credible and peer-reviewed scientific articles from academic journals, and the organizations' official statements.

The consideration of ethics is of growing importance. It is important to understand how ethical considerations may impact the research project (Kvale & Brinkman, 2014). In this study, the collection of data did not involve any direct interaction with individuals from the selected companies. Ethical considerations that needed to be considered were, for example, the chosen sources for the study. The main sources of data in the thesis were annual reports from three apparel companies. Annual reports are official documents, which makes them a credible source as they are official statements from the organizations themselves. According to CPA Australia (2019), annual reports have been regarded as the primary source of trustworthy and verified information provided by listed companies. Using annual reports as the main source of data, this study aims to create awareness of how CSR has been communicated, and how the communication has developed throughout the years in a specific industry.

2.6 Delimitations

The methodological approach of this thesis is grounded in many choices and was subjected to several delimitations. It was limited to qualitative methods of collecting and analyzing data as it only studied CSR communication in annual reports, and did not include the companies' complementary reports on sustainability, websites, statements in conferences, interviews, *etcetera*. Using only annual reports as the primary source of data without including interviews or other statements by the company, can have led to several perspectives being missed out, as it provides only one perspective of CSR communication. Yet, since the aim was to focus on how CSR communication has been communicated and how it changed in annual reports, it was more relevant to only use annual reports as the main source of data.

The study is limited to three companies operating within the apparel industry. An important delimitation was studying large companies as they are likely to have well-plotted corporate social responsibility communication strategies, and for that reason, smaller companies were excluded from the thesis. Three large companies were selected for the study: KappAhl, MQ, and ASOS. The thesis is designed as a comparative case study that is intended to understand a specific case and no empirical generalization is intended.

Regarding theory, a literature review was conducted, and the study included theories on legitimacy, institutional theory, CSR and CSR communication. The chosen theories had a crucial role in the study's analysis, yet, a delimitation is that no other theories were included in

the study. This could mean that several aspects and insights might have been missed out. At the same time, the choice of theory was based on the aim and research questions in this thesis, which means that only theories with relevance to the study were chosen. Another delimitation includes the term CSR. As the apparel industry is accused of being environmentally and socially irresponsible, it was interesting to study how communication of the social and environmental issues has changed throughout the time. For that reason, only the environmental and social dimensions of CSR are considered in the study. Another important delimitation was the chosen elements for CSR communication model. The study considered Du *et al.* (2010) CSR communication model to study message content, although only two elements of the model (CSR commitments and motives) were considered for the study (see chapter 3 for further information).

3 Theory

This chapter presents the theoretical approaches to the study. It starts with definitions of CSR and how CSR can be viewed in an institutional context. Further, legitimacy theory is presented to give an understanding for the motives of corporate responsibility initiatives. The chapter also defines CSR communication and presents the chosen CSR communication model. Lastly, the chapter closes with a conceptual framework for CSR communication strategies.

3.1 Corporate social responsibility

Corporate social responsibility (CSR) is defined as a concept where organizations incorporate social and environmental concerns in their business practices (UNIDO, no date). Companies adopted corporate social responsibility initiatives that emphasize the positive impact of their practices due to the increasing awareness of a company's social responsibility (Pride and Ferrell, 2006; Robertson, 2014; Ki and Jeyoung Oh, 2019). CSR can be explained as a company's measures to decrease its negative impact (Grafström *et al.*, 2008). It is thus a broader concept that considers social development, human rights, and environmental work.

According to Steurer *et al.* (2005), sustainable development, corporate sustainability and CSR are considered at different levels. Sustainable development is a societal concept where the policies usually come from the government and indicate some regulatory force. Corporate sustainability is considered as a corporate concept, while CSR is considered as a management concept and is defined as a voluntary management approach where stakeholders have a huge role.

"Triple-bottom-line" posits that companies should consider social, environmental and economic concerns in their operations (Elkington, 1994). According to Amaladoss and Manohar (2011), The World Business Council for Sustainable Development has defined CSR as an obligation of organizations to act responsibly by contributing to economic development while enhancing employees' quality of life. The concept of CSR integrates the three dimensions: social, economic, and environmental. It means that organizations orient their activities towards creating value for the people (social), the planet (environmental), and profit (economic) – while communicating with their diverse stakeholders (*ibid.*). CSR has many features. It can include social commitments to the community, such as funding training programs and supporting health initiatives. It can also involve sustainable material selection and assuring that human rights are not violated in the supply chain. Regarding environmental responsibility, a company can show its commitment to the environment by decreasing emissions caused by its business operations.

This study focuses on how CSR is communicated by the firm and will be considered as a management concept. It will include the social and environmental aspects of CSR and exclude the economic dimension. The term CSR will further refer to the environmental and social features of the organizations' responsibility. These dimensions include social commitments, environmental management, sustainability in the supply chain, sustainable use of resources, *etcetera*. Institutional theory is chosen to explain what forces influence firms into CSR endeavors. Organizations treat their stakeholders in a way that depends on the institutions in which they operate (Campbell, 2007), therefore, it is interesting to study CSR from an institutional theory perspective. Legitimacy theory is also chosen to explain the motives of CSR initiatives and give an understanding in how firms can gain legitimacy, which is a useful resource to firms. It is of interest to study how communication of an organization's CSR

commitment has changed over time, and to do this, the study considers McElhaney’s (2008) map for corporate responsibility shown in Figure 2 below.

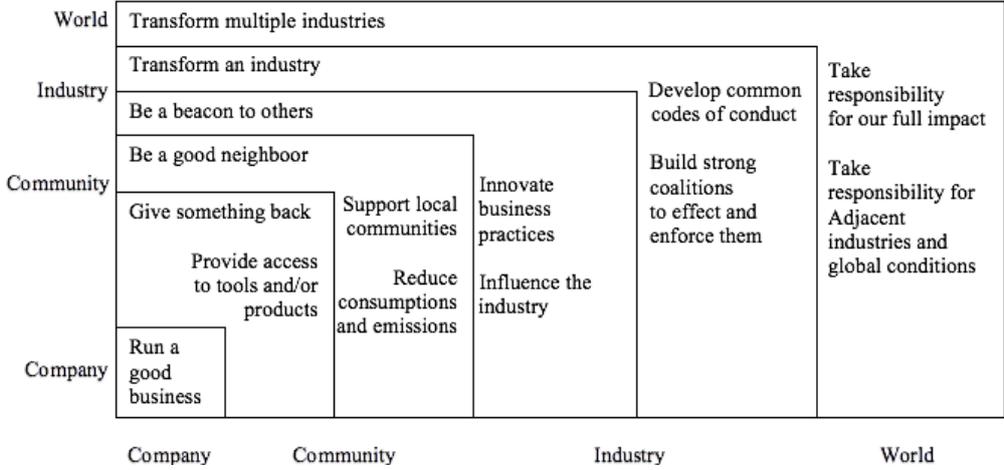


Figure 2. Corporate responsibility map by McElhaney (2008, 23) with minor modifications.

The map suggests that CSR operates at different levels and shows correlations to issues. It also suggests an outlook on the process of CSR, where an organization starts with internal or local issues and expands later and participates in industrial and global issues. It is of interest to study how CSR communication has developed during the years and at what levels CSR contributions were considered.

As the study is intended to explain CSR communication changes, it is also important to address with whom organizations communicate. Freeman (1984) argues that stakeholders are defined as groups or individuals that get affected by the achievements of a company’s operations. Such stakeholders can be employees, suppliers, customers, investors, *etcetera*. Stakeholders are of a big importance to the company, as they have a huge impact on the business. Therefore, stakeholder theory is of relevance to the study, as stakeholders have an interest of a company’s CSR contributions and are the target group of corporation’s CSR communication.

3.1.1 CSR and institutional theory

Institutional theory is a theory of institutionalization, and its main interest is to study institutional change (Deegan, 2014) It examines how certain working methods were adopted by companies to create legitimacy and survival (Jamali, 2010). For corporations to survive, they must consider the institutional expectations in their context. Corporate responsibility is defined by the expectations of society that are embodied in institutions (DiMaggio and Powell, 1983). Organizations treat their stakeholders in a way that depends on the institutions in which they operate (Campbell, 2007). Oliver (1991) writes that institutional theory views corporations operating within a framework of assumptions of what is considered as acceptable behavior (Carpenter and Feroz, 2001; Fernando and Lawrence, 2014).

Acceptable corporate behavior is in part reflected in legislation and the societal context bound values. The more these principles for behavior are enacted, the more alike behavior is shown by corporation. DiMaggio and Powell (1983) refer to this homogenization as isomorphism. It is a process that drives one unit to become similar to other units working within same environmental conditions (Hawley, 1068; DiMaggio and Powell, 1983). DiMaggio and Powell (1983) discuss three mechanisms of institutional isomorphic change: coercive, mimetic and normative. These isomorphic changes are defined below.

Coercive: it is resulted from pressures applied on organizations by other organizations, but also by the society's expectations of the organization (DiMaggio and Powell, 1983). In this type of isomorphism, the common legal environment has an enormous impact on the corporations' behavior (DiMaggio and Powell, 1983). This type of isomorphism is conveyed through laws and regulations. An example of coercive isomorphism is when corporations have to adopt CSR policies to follow certain environmental standards such as ISO 14000.

Mimetic: it emphasizes imitating other organizations. DiMaggio and Powell (1983) argue that uncertainty can encourage imitation and that when goals don't have a clear meaning, or when uncertainty occurs, companies may model themselves on other companies in their fields that are considered more legitimate. An example of mimetic isomorphism in relation to corporate responsibility is the explosion of CSR reports in Europe (Kolk, 2005b; Matten and Moon, 2008).

Normative: which stems from professionalization. Normative isomorphism means pressures coming from common values to adopt specific institutional practices (Fernando and Lawrence, 2014). In relation to CSR, Matten *et al.* (2004; Matten and Moon, 2008) argue that the subject of CSR is included in leading European business school education today and is a mandatory part of business education. Furthermore, European professional associations are mentioned to exert normative pressures to adopt CSR.

Deegan (2014) arguments that it is through these isomorphic which corporations adopt institutional practices, and they implicate pressures to act according to what is considered desirable behavior. Institutional theory links CSR to the values of a society in which a corporation operates (Deegan, 2009; Fernando and Lawrence, 2014). Deegan (2014) writes that the reason institutional theory applies to study CSR practices is that it provides a complementary perspective to inter alia legitimacy theory, in perceiving how firms respond to institutional pressures. CSR practices are important to gain legitimacy. It has become more crucial today due to a constant awareness of the companies' social responsibility. The legitimated practices transmit through coercion, imitation and normative pressures (Fernando and Lawrence, 2014).

3.2 Legitimacy

Organizational legitimacy can be attained when the action of an organization is considered proper within some socially constructed values and beliefs (Suchman, 1994; Deegan, 2014). The concept of legitimacy emerges from institutional theory suggests corporations to act according to what is perceived as socially desirable (Meyer and Rowan, 1977; Bowen, 2019). It is an important resource for a company.

Organizations facing institutional pressures could attain legitimacy by showing good sustainability performance (Ashraf *et al.*, 2020). Many organizations are trying to gain legitimacy by integrating their stakeholders' expectations into the overall organization strategy (Ellerup Nielsen and Thomsen, 2018). Deegan (2014) mentions that to achieve legitimacy, it is not the conduct of the firm that is important, but what society perceives the conduct to be. It is the society's impression of the conduct that forms the basis for attaining legitimacy. Ellerup Nielsen and Thomsen (2018) imply that the stakeholders' growing expectation is linked to the increased globalization. Stakeholders today demand that organizations justify their social and environmental actions. It is important to align organizational behavior with stakeholder expectations for the organization to survive (*ibid.*).

There are three types of legitimacy described by Suchman (1995) which are shown below in Table 3 and their connection to CSR.

Table 3. Definitions of the three types of legitimacy and their connections to CSR

<u>Type of legitimacy</u>	<u>Definition</u>	<u>Connection to CSR</u>
<i>Pragmatic legitimacy</i>	based on "self-interested calculations of an organization's immediate audience" (Suchman, 1995, 578)	Its related to corporate social responsibility and is constructed as an exchange between the company and its stakeholders based on self-serving benefits (Ellerup Nielsen and Thomsen, 2018)
<i>Moral legitimacy</i>	Suggests whether a particular action is the right thing to do (Suchman, 1995; Bowen, 2019)	Is based on judgments about whether the company's activities result in the benefits that follow the socially constructed value system of the stakeholders (Ellerup Nielsen and Thomsen, 2018)
<i>Cognitive legitimacy</i>	Is based on cognition and refers to the perceived comprehensibility of an action. It describes what is considered commercially accepted and expected by the public	CSR legitimacy strategies and practices are becoming more institutionalized, whereby cognitive legitimacy is continuously reached (Suchman, 1995; Ellerup-Nielsen and Thomsen, 2018)

The three types of legitimacy are pragmatic legitimacy, moral legitimacy and cognitive legitimacy. Suchman (1995) writes that legitimacy doesn't only affect how society acts toward corporations, but also how society understands them. Society considers a legitimate corporation to be more meaningful and trustworthy. The three types of legitimacy are further defined below.

Pragmatic legitimacy: based on "self-interested calculations of an organization's immediate audience" (Suchman, 1995, 578). It is a type of legitimacy associated with exchange, based on the company's ability to convince stakeholders of its usefulness (Elms and Phillips, 2009; Bowen, 2019). Ellerup Nielsen and Thomsen (2018) mention that pragmatic legitimacy is related to CSR and is constructed as an exchange between the company and its stakeholders based on self-serving benefits. Suchman (1995) mentions that pragmatic legitimacy can also involve social, economic and political interdependencies in which organizational behavior clearly affect public's well-being. Another type of pragmatic legitimacy is when constituents show their support for a corporation because it responds to their greater interests (Suchman, 1995).

Moral legitimacy: suggests whether a particular action is right to do (Suchman, 1995; Bowen, 2019). It is socially constructed by giving reasons to justify certain actions. According to Palazzo and Scherer (2006), moral legitimacy suggests that moral concerns prove resistance to self-interested manipulations. It also suggests that rather than persuading, one has to convince by providing reasonable and thoughtful arguments. Regarding CSR, it is based on the judgment of whether the activities of the company will generate social advantages, and whether these advantages follow the socially constructed value system of stakeholders (Ellerup Nielsen and Thomsen, 2018).

Cognitive legitimacy: based on cognition and refers to the perceived comprehensibility of an action. Cognitive legitimacy describes what is considered commercially accepted and expected by the public (Ellerup Nielsen and Thomsen, 2018); and is considered being value-based. Suchman (1995) mentions two variants of cognitive legitimacy, which are comprehensibility and taken-for-grantedness. Comprehensibility in legitimation views the world as a chaotic cognitive environment where participants strive to organize their experiences into an understandable narrative (Suchman, 1995). Taken-for-grantedness implies instead that an institution becomes indispensable in the eyes of stakeholders, and that it cannot have a possible

substitute. Suchman (1995) also mentions that CSR legitimacy strategies are becoming more institutionalized, whereby this type of legitimacy is continuously reached (Ellerup Nielsen and Thomsen, 2018).

Suchman (1995) describes challenges that companies face when trying to attain legitimacy. The first challenge in legitimacy is how to gain it. When companies start with an activity that may be outside the basic activities, they face the task of winning acceptance of the activity. Suchman (1995) mentions that to gain legitimacy, a company can either conform to the environment, select the environment that will grant legitimacy or manipulate the environment. Maintaining legitimacy can be done by focusing on improving the company's ability to acknowledge the public's reaction and guard against emerging obstacles. To maintain legitimacy, the company also has to protect their accomplishments and seek to strengthen the legitimacy they acquired (Suchman, 1995). This can be done by converting their activities from episodic to continuous forms. And the last challenge described by Suchman is to repair legitimacy. It is a reactive response to an unexpected crisis. Suchman (1995) writes that to repair legitimacy there has to be a form of "firewall" between the public's perception of certain previous actions and their perception of ongoing essences.

3.3 Corporate social responsibility communication

Companies adopted corporate social responsibility initiatives that emphasize the positive impact of their CSR practices (Pride and Ferrell, 2006; Robertson, 2014; Ki and Jeyoung Oh, 2019). Stakeholders demand disclosure on sustainable practices (Farache and Perks, 2010). CSR communication is a process used to predict the expectations of stakeholders, clarify CSR policies, and manage different organizational communication tools (Podnar, 2008). Yet, CSR communication is not a simple matter. Although stakeholders demand information about the company's social responsibility contributions, they can become skeptical when the company shows opportunistic motivations behind the CSR communication (Du *et al.*, 2010). If stakeholders are suspicious of the company's motives of CSR, the corporate responsibility communication will get a strong negative response. Transparency in CSR communication is an important issue for the company which also decreases stakeholder skepticism. Ways to enhance transparency is by giving details of the number of resources given to CSR contributions, partnerships with other organizations to evaluate CSR program and involving stakeholders through communication channels (Lee and Comello, 2019).

Du *et al.* (2010) discuss several aspects of corporate behavior that a firm can emphasize in their CSR communication. The authors demonstrate a communication model where CSR communication is analyzed. An important element of CSR communication is its *message content*. There are two main elements considered in message content, which are *issue* and *initiative*. Du *et al.* (2010) mentions that most CSR communication focuses on the organization's involvement in various social issues, rather than on the social causes themselves, which is why the initiative part of message content is going to be referred to in this study. There are four things considered in the initiative part of message content according to Du *et al.* (2010), and these are commitment, motives, impact and fit, which are shown in Figure 3 below.

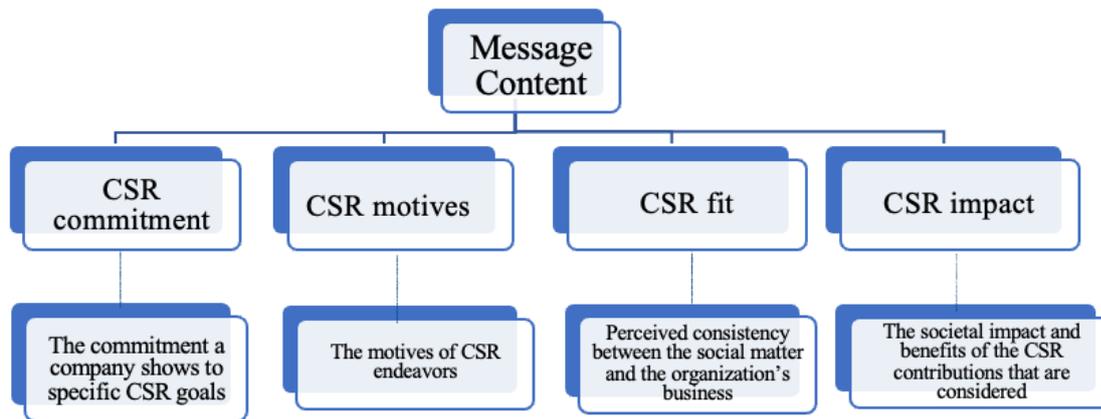


Figure 3. Message content of corporate social responsibility communication model (Du et al., 2010, 11 with minor modifications).

CSR commitment: a company can emphasize their commitment to a certain issue. It can show their commitment to a cause in several ways, for example, by providing resources such as training programs, donations, fundraising activities, *etcetera* (Du et al., 2010). A company can show its commitment to CSR matters and specific SDG goals. It can also show its commitment to CSR matters, such as sustainable material selection, by providing farmers training programs to grow organic material. If the company is committed to human rights, it can show its commitment by assuring that human rights are not violated within the company or the supply chain through audits. CSR commitment refers to the number of resources contributed by the company to CSR actions and the length of the commitment to CSR. It is about durability; and it considers the input aspect of CSR (Dhanesh and Wong, 2017). Emphasizing the CSR commitment is advantageous to the company, as Sen et al. (2009) argue that it is perceived as a valid communication strategy (Du et al., 2010).

CSR motives: CSR communication can also focus on the motives. Extrinsic motives mean that the company is trying to gain profits by showing a responsible image, while intrinsic motives mean that the company has a concern for a certain issue. Du et al. (2010) argue that one key issue for a company is to reduce stakeholder skepticism about the company's CSR communication and practices. The best way to decrease skepticism, and improve the company's CSR communication, is to show intrinsic motives and to admit the extrinsic motives behind their communication. For example, a company should convey its concern for the social issue and their sense of responsibility towards society, as well as admitting that working with CSR is beneficial for the company. This is also concluded by Kim (2014) who argued that the best way to communicate CSR actions is to convey both extrinsic and intrinsic motives to enhance stakeholders' trust.

CSR impact focuses on the output side of CSR actions rather than the input. It is the societal impact and benefits of the CSR contributions that are considered. It covers the results of the CSR endeavors (Dhanesh and Wong, 2017) and the impact it has on the social issue. For example, a company can show a commitment to decreasing emissions. To show the impact of its CSR contributions, the company can provide measurements that show the reduction of emissions caused by their sustainable practices. It is important to note that CSR impact in this model is about what the company *communicates* the impact to be, and it does not necessarily correspond to reality. Sen et al. (2009) write that companies showing the social impact of CSR endeavors will attain advantages, as it is an effective communication strategy. Earlier studies

have shown that CSR communication should be realistic and avoid the impression of “bragging” (Du *et al.*, 2010).

CSR fit: considers perceived consistency between the social matter and the organization’s business. Stakeholders expect a company to support those social matters that are affected by their business (Du *et al.*, 2010). For example, an apparel company showing a commitment to sustainable material selection shows a high CSR fit. This is due to sustainable material selection being strongly connected to their business. A low CSR fit means that a company shows support for a specific CSR matter that has no perceived connection with the business. This leads to extrinsic motives being more obvious, which increases skepticism. According to Fein (1996), high compatibility between social matters and the company’s business reduces stakeholders’ doubts about the company’s communication.

CSR commitment and CSR motives are of most interest in this study, as the focus is rather on what commitments and contributions companies communicate and the underlying motives behind it. Therefore, only CSR commitment and motives will be further considered in the study.

3.4 A conceptual framework for corporate social responsibility communication strategies

There are three types of stakeholder relations in terms of how firms strategically engage in CSR communication. Although sense giving highly represents the communication process of organizations according to Morsing and Schultz (2006), the authors suggest that companies need to develop more sophisticated two-way communication processes, rather than one-sided approaches when they communicate information to their stakeholders. This framework contains the following elements: stakeholder information strategy, stakeholder response strategy, and stakeholder involvement strategy. Morsing and Schultz (2006) present a model for these corporate social responsibility communication strategies shown in Table 4.

Table 4. Corporate social responsibility communication strategies by Morsing and Schultz (2006, 326) with minor modifications

	<i>The stakeholder information strategy</i>	<i>The stakeholder response strategy</i>	<i>The stakeholder involvement strategy</i>
Communication ideal	One-way communication	Two-way asymmetric communication	Two-way symmetric communication
Stakeholders role	Stakeholder influence: support or oppose	Stakeholders respond to CSR practices	Stakeholders are involved and suggest corporate actions
Identification of CSR focus	Decided by top management	Decided by top management. Investigated to feedback via opinions polls and partnerships	Negotiated concurrently in interaction with stakeholders
Strategic communication task	Inform stakeholders of favorable CSR actions	Demonstrate to stakeholders how the corporation integrates their concerns	Invite and establish frequent dialogue with stakeholders, corporate critics, <i>etcetera</i> .
Third-party endorsement of CSR initiatives	Unnecessary	Integrated element of surveys and opinion polls.	Stakeholders themselves are involved in corporate messages

According to Morsing and Schultz (2006), *stakeholder information strategy* is a one-way communication. This type of strategy is about “conveying a message but not listening,” and it is intended to give information that does not necessarily have to be of persuasive nature but is rather intended to inform stakeholders about the company. The main purpose of this type of communication is also to give sense to the public (Morsing and Schultz, 2006). This type of strategy suggests that stakeholders have an influence as they can show their support for the

company's behavior by showing loyalty to the company and give praise or show opposition by striking and protesting. For that reason, the company must inform its stakeholders of its good intentions and behavior to ensure the active support of stakeholders. In this type of strategy, it is important that favorable CSR actions are communicated effectively to the public (*ibid.*). At the same time, third-party stakeholders do not endorse CSR behavior. This means that while stakeholders can show support or opposition to the company's behavior, they are not involved in a dialogue with the company or in corporate messages.

Stakeholder response strategy is a two-way asymmetric communication (Morsing and Schultz, 2006). Feedback from the stakeholders is needed to find out how to improve CSR initiatives and what the public finds as desirable behavior. A company's management will give sense to its' actions according to the feedback in which managers "make sense" (*ibid.*). For that reason, stakeholder response strategy is more of a reactive strategy that is shaped after feedback. However, it is important to highlight that this strategy is mostly a one-sided approach (Morsing and Schultz, 2006), as the company's main concern is to convey desirable image to its stakeholders. This type of strategy risks the company hearing its own voice back. Morsing and Schultz (2006) argue that this strategy means that a company poses questions within a framework that brings forth the answers it wants to hear. For that reason, Morsing and Schultz (2006) argue that stakeholder response strategy can be viewed as a one-way approach to corporate initiatives.

The third CSR communication strategy is called *stakeholder involvement strategy* (Morsing and Schultz, 2006). This strategy suggests a dialogue between the company and stakeholders and can be viewed as iterations of sense making and sense giving processes. Persuasion comes from the stakeholders and the company. Ideally, the company and its stakeholders change as the result of their symmetric communication. Stakeholder involvement strategy suggests that companies should influence but also become influenced by its stakeholders and allows negotiation (*ibid.*). By accepting the stakeholders' feedback, a company should change when it is needed. One common trait this strategy has with the stakeholder information strategy is that it assumes that stakeholders have an influence on the company in terms of support or opposition (*ibid.*). However, stakeholder involvement strategy also suggests that hearing feedback is not sufficient if there is no change. It is also important for stakeholders to be involved in CSR communication to gain their support, as well as for the company to adapt to their concerns in social matters. The top task for the company's management is to make certain that the organization can establish continuous interaction with multiple stakeholders and achieve mutual understanding.

The framework can be used to identify how companies consider stakeholders in their CSR communication. Morsing and Schultz (2006) argue that while the three corporate social responsibility communication strategies discussed above highlight the necessity of learning for managers and ways to increase stakeholders' involvement, it has been shown that one-way communication is often approached by companies and there is little evidence that two-way communication is being practiced as a norm.

4 Background for the empirical study

This chapter provides information about the apparel industry and the challenges that arise with sustainability within the industry. It also explains what CSR communication is, and what recent studies in CSR communication in apparel industry have concluded to assist in understanding this study's results.

4.1 The apparel industry

The apparel industry includes companies that design and sell clothing, footwear and accessories. The product categories include everything from basics to luxury items (Valueline, no date). Kseizak (2016) argues that there are connections between textile and apparel industry. Textiles provide the major input to the apparel industry (Gardetti and Torres, 2013; Kseizak, 2016), and before selling clothing to consumers, it takes a long way to go from design to retail shelves. It is related to the clothing and fashion industry as it encompasses companies that design and sell clothing, footwear and accessories. The industry reached a value of \$758.4 billion in 2018 with expectations to grow at nearly \$1,182.9 billion by 2022 (Businesswire, 2019). Regarding income generation and job creation, apparel industry plays a pivotal role in developing a country's economy. Due to global sourcing and high level of price competition, the industry is undergoing tremendous changes (Fibre2fashion, 2008). Manufacturing clothes demand a lot of labor, and companies have tried to find cheap workforce. This leads to the production process being transferred to countries with high populations such as China and India (Diviney and Lillywhite, 2007; Kseizak, 2016). The apparel industry gives a variety of products and uses international sourcing while the companies push hard for high profit margins. Because of the expectations of low prices, companies are pressured to lower the cost and make the lead times shorter, which makes it harder to stick by CSR rules. The situation has led companies to unethical behavior.

According to Kseizak (2016), an organization need to choose the right suppliers who will be socially responsible because it cannot claim its commitment to sustainability when there are environmental degradation and human rights violations in its supply chain. Since the growing awareness of the social and environmental harm caused by the apparel industry, consumers are becoming more alert and demanding corporate ethical behavior. Consumers don't want to feel guilty for contributing of harming people, and that's why consumers today need a confirmation that the clothes were produced in safe environments and decent work conditions (*ibid.*). At the same time, this industry uses a lot of resources for the production process, and that's why it's important to know how to handle waste efficiently and decrease the negative impact the production has on the environment (*ibid.*). Bertram and Chi (2017) mention that while traditional retailing has a lot of environmental degradation, e-commerce has less environmental impact compared to traditional retailers, although this can also change depending on the services the companies provide.

4.2 CSR communication

Sustainability reporting creates transparency and efficiency. It helps the governments hold companies accountable for the effects of their actions and creates a dialogue to drive companies into more sustainable efforts (Globalreporting, no date). There is a trend for companies to communicate and give more information on their corporate responsibility within their annual filings (PWC, 2015). In 2014, an EU directive that was adopted demanded large companies with over 500 employees to present an annual report of the company's impact on environmental

and social issues, respect for human rights, anti-corruption and bribery issues. The aim is to improve transparency and comparability (Tillvaxanalys, 2018).

Companies' social responsibility reports contain a mix of quantitative and qualitative data for information. This information can be seen in stand-alone reports or other documents like annual reports. Many companies choose to communicate progress of their CSR through reporting on indicators of environmental and social performance (Kozlowski *et al.*, 2015). A KPMG survey of 5 200 companies was conducted in 2020 and showed that 80 % of companies report their CSR contributions globally. According to Adrian King, sustainability reporting is now nearly universally adopted, and is a global norm (Wastedive, 2020).

4.3 Recent studies of CSR communication

Recent studies of CSR communication have been studied and considered in this thesis. All of the selected studies consider the textile- and apparel industry, except for Schiefelbein (2012) and Lim and Greenwood (2017) who have a wider scope. Results are shown below in Table 5.

Table 5. Earlier studies of CSR communication presented in chronological order. All of the selected studies consider the textile- and apparel industry except for Schiefelbein (2012) and Lim and Greenwood (2017) who have a wider scope

CSR communication	Authors
The best CSR communication is a symmetrical dialogue between companies and stakeholders however, it is hard to get all stakeholders to participate in a dialogue.	Andersson (2010)
A company's stakeholder-driven motives lead to skepticism in consumers.	Schiefelbein (2012)
CSR reports address the participation of stakeholders in the company's implementation of various CSR policies and practices.	Gaskill-Fox <i>et al.</i> (2014)
Stakeholders have an important role in CSR communication. Engaging in dialogue with stakeholders is important to achieve CSR goals	Lim and Greenwood (2017)
CSR reports in latest years have included both contributions to CSR, but also life cycles of the firms' products.	Eriksson and Khroustova (2019)
Sustainability reporting may come from internal or external influences.	Mark-Herbert and Olofsson (2020)
CSR communication in apparel industry gives more attention to human rights issues, development and training, and sustainable resource use. Environmental reporting has changed from responsive approach to a proactive reporting	Feng and Ngai (2020)

Sustainability reporting may come from internal or external influences, such as investor and customer needs (Mark-Herbert and Olofsson, 2020). It has become a new hybrid marketing method through which organizations associate financial information with the social and environmental impact of their actions (*ibid.*). Eriksson and Khroustova (2019) identify the changes over time in CSR communication of an apparel firm. The authors have found a huge difference in communicating CSR from the beginnings of the 2000s compared to how CSR is communicated in recent years. Their study shows that in the recent years, the apparel firm has not just included what contributions were done to achieve sustainability, but also the entire life cycles of their products. This is unlike the company's CSR communication in the beginning of the 2000s, where it only acknowledged its responsibility for parts of the life cycles (*ibid.*).

Lim and Greenwood (2017) acknowledge the importance stakeholders have on CSR communication. They have identified a strategy that is fully consistent with the concept of

stakeholder engagement, which means that the organization engages its main stakeholders in dialogue, communication and operations to build consensus. Lim and Greenwood (2017) mention that the stakeholder engagement strategy of CSR communication is becoming more and more important for achieving corporate social responsibility goals that are directly or indirectly related to the company's bottom line. Andersson (2010) argues that even though the best CSR communication is when there is a symmetrical dialogue between companies and stakeholders, it's difficult to get all stakeholders to take part in a dialogue. The author has also noted that consumers are not the most important stakeholders in the design of CSR communication. However, inviting to dialogues with the stakeholder might be an important part of the CSR communication strategy (*ibid.*).

Feng and Ngai (2020) have found an interesting change in CSR communication in textile industry as the authors concluded that an increasing growth of reporting human rights and training in the workplace, which were aimed to meet stakeholders' demands. The authors argue that even though environmental issues were heavily discussed, more attention was given to human rights, training, and sustainable sourcing. CSR communication has also undergone significant changes, as it has changed from a responsive approach to a proactive reporting method for environmental responsibility reporting (*ibid.*). It was also concluded that it is strongly recommended that apparel companies adopt active CSR strategies and reporting methods.

The organization structures its information disclosure to focus on its positive behavior (Elsbach and Sutton, 1992; Meyer and Rowan, 1977; Gaskill-Fox *et al.*, 2014). Organizations consider themselves to be accountable for various stakeholders. This study's findings conclude (just like Lim and Greenwood, 2017 and Feng and Ngai, 2020) that stakeholders have an influence on CSR communication. The conclusion is that the apparel industry has a stakeholder orientation, because the CSR report addresses the participation of various stakeholders in the company's implementation of various CSR policies and practices.

Schiefelbein (2012) gave interesting insights about extrinsic motives as the author divided them in two types: strategy-driven motives and stakeholder-driven motives. Strategy-driven motives mean the company showing responsible behavior to increase profits, while stakeholder-driven motives mean the company showing sustainable practices simply because stakeholders demand it. While consumers perceive strategy-driven motives as positive, conveying stakeholder-driven motives were found to increase skepticism.

5 Empirical study

In this chapter, the empirics of the study are presented. The structure of the chapter follows three organizations' reported CSR commitments and motives, and since it is associated with the companies' communication strategies, it will be included under the same sections.

5.1 CSR commitment

The following sections present data on the CSR commitment from the selected time interval for each company. The data is compiled in tables with the following explanations on the development of CSR commitments.

5.1.1 KappAhl

CSR commitments of MQ developed throughout the years to cover both environmental and social aspects of CSR, which can be shown in Table 6 below.

Table 6. CSR commitment development in KappAhl between the years 2012/2013-2018/2019

Chemical restrictions	Chemical restrictions	Chemical restrictions
Decreased emissions through transportations	Decreased emissions	Decreased emissions
Eco-labeled garments	Eco-labeled garments	Eco-labeled garments
Training center	Sustainable sourcing	Sustainable sourcing
Diversity, equal opportunities, anti-discrimination	Cleaner water	Cleaner water
Donations to BRIS Childhood	Recycled hangers	One bag habit
Following up and inspecting suppliers	Training center	Sustainable production process
	Diversity, equal opportunities, anti-discrimination, gender equality)	Circular economy
	Informing customers of sustainable garments	Training center
	Project for safety in manufactories	Diversity, equal opportunities, anti-discrimination
	Fair wages in Asia	Informing customers of sustainable garments
	Following up inspecting suppliers	Project for safety in manufactories
		Commitment to code of conduct and follow-ups
		Following up and inspecting suppliers

In the year 2012/2013, there were few details on how the company contributed to CSR. The annual report mentioned a commitment to environmental issues by using transportation with decreased emissions, selling eco-labeled garments as well as selling garments with restricted chemical requirements:

”All garments we produce meet strict chemical requirements, to avoid harmful substances in the end product and achieve reduced environmental influence” (KappAhl annual report, 2012/2013, 8)

The annual report mentioned KappAhl's contribution to a training center project for women in Bangladesh who have no formal education. KappAhl had, according to the report, shown support for BRIS, which works for vulnerable children in countries where they have stores, by actively donating to the charitable organization. It is also mentioned that KappAhl is actively following-up and inspecting suppliers to make sure they are adhering to the company's code of conduct, which considers human rights issues in the supply chain. Employee health is cited as an important issue for the company:

"Work environment is a strategic issue for us. With that said, among other things, in the company's work environment policy. We reward our own health initiatives and an active life that leads to good health. Therefore, employees are offered exercise allowance" (KappAhl annual report, 2012/2013)

It is the most emphasized commitment, in addition to creating a good workplace for KappAhl's employees that creates diversity and opportunities to develop within the company.

In 2015/2016, KappAhl's report underwent very drastic changes. CSR contributions were much more detailed, and measurements, goals and achievements were also included. CSR was featured in all phases of the company's operations. The report mentioned the company's continued commitment to the training center in Bangladesh, and to transportation that produce less emissions. Other CSR contributions mentioned were on using recycled hangers, as well as informing customers of the sustainable opportunities the organization offers. One of the biggest commitments presented was working with chemical restrictions:

"The chemical issue is central in our business and is an issue that has influence on both the environment and people along the entire value chain, from growers to customers. Our Test and Manufacturing Guide is our most important tool regarding chemicals in production. The work is governed by REACH, the EU Chemicals Act, and our membership in the Swedish Chemicals Group" (KappAhl annual report, 2015/2016, 27)

KappAhl guides their new suppliers to achieve cleaner production with restricted use of chemicals. According to the report, the company collaborated with the Better Cotton Initiative that works with training farmers to grow sustainable organic cotton. It is also mentioned that KappAhl fights against discrimination within the organization. The company actively works with important issues such as gender equality, diversity and the work environment within the organization. The company collaborated with industry colleagues and NGOs (non-governmental organizations) for a project called "Accord on Fire Safety and Construction in Bangladesh". The project aimed at improving working environment and safety in apparel manufactories in Bangladesh. It is mentioned that since the start of the accord, KappAhl has inspected and followed-up factories in Bangladesh to make sure that improvements were made to building safety. KappAhl is also committed to addressing wage issues in Asia:

"We believe that KappAhl best contributes to a positive development in these matters through collaboration with other companies and organizations. After actively seeking partnerships on the issue, in April 2016 we became members of the Ethical Trading Initiative, which unites companies, trade unions and interest groups that together want to develop working conditions for factory workers globally" (KappAhl annual report, 2015/2016, 33)

The collaboration aims to create codes of conduct that address issues such as fair wages for workers in Asia. It is mentioned that collaborations are of huge importance for KappAhl to

achieve sustainable fashion. It is emphasized that it is inevitable to include partnerships with other organizations and NGOs in CSR practices as the company cannot achieve sustainability alone.

In 2018/2019, CSR in the supply chain was presented in more detail than in the previous year, with CSR being integrated into almost every phase of KappAhl's reporting. CSR was described as a compass for KappAhl's product development. The same contributions that KappAhl was committed to in the previous annual reports were also mentioned in this report, although in more detail. Some of these contributions included KappAhl's collaboration with the Better Cotton Initiative and the commitment to create a circular economy. As claimed by the report, the company is committed to reducing its use of chemicals and water in the production phase, and the company aims to use sustainable production processes by 2025. Another environmental contribution mentioned in the report is an initiative called One Bag Habit:

"Through the One Bag Habit initiative, which we launched together with Lindex and H&M 2017, we want to increase awareness of this. We, for that reason, charge for all bags in our stores and the surplus from sales goes to projects in sustainable development" (KappAhl annual report 2018/2019, 32).

The initiative consists of charging customers for the bags instead of giving them for free as a way to reduce the constant purchase of plastic bags. Other environmental contributions include KappAhl using more environmental-friendly transportation to reduce its emissions. The annual report stated that KappAhl only wants to collaborate with responsible suppliers and has regular follow-ups, where inspectors verify if the suppliers are following the company's code of conduct. The company maintains a dialogue with their suppliers to inform the rules and restrictions set by the company. The training center for women in Bangladesh is also mentioned in the report:

"At KappAhl's training center in Dhaka, Bangladesh, training is offered for women between the ages of 18 and 35 who want to work in the clothing industry. To date, the center has offered training and employment to over 800 female textile workers since the start in 2010." (KappAhl annual report, 2018/2019, 25)

The project has been a huge commitment to KappAhl since many years back. Working environment was also presented as an important issue for the company. The report presented commitment to diversity and anti-discrimination as well as ethical guidelines within the company.

5.1.2 MQ

CSR commitments of MQ developed throughout the years to cover both environmental and social aspects of CSR which can be shown in Table 7 below.

Table 7. MQ's CSR commitment development between 2012-2019

Reducing carbon emissions	Reducing carbon emissions	Reducing carbon emissions
Sustainable material selection (organic cotton)	Sustainable sourcing	Sustainable sourcing
Working conditions and gender equality	Chemical restrictions	Chemical restrictions
Animals rights	Sustainable water, energy and chemical management in the supply chain	Sustainable water, energy and chemical management in the supply chain
Audits controlling human rights in the supply chain	Recycle and reuse of clothes	Recycle and reuse of clothes
	Working conditions, gender equality, employee's development	One bag habit
	Animals rights	Working conditions, gender equality, employee's development
	Human rights in the supply chain	Animals rights
	Internal action plan in case of child labor	Human rights in the supply chain
	Donations to Barncancerfonden	Internal action plan in case of child labor
		Donations to environmental association
		Training suppliers for living wages
		Skills development program

The report of 2012/2013 claimed that MQ's environmental commitment included reducing carbon emissions caused by transportation and contributing to sustainable cotton through membership of the Better Cotton Initiative. The membership has prompted MQ to work with other companies in the industry to work on a joint project to implement better cotton development program in the Indian province of Gujarat. The company's commitment to its employees is also taken into account as MQ works on issues such as gender equality and a better work environment:

"Gender equality is measured, among other things, by key figures that show the distribution between women and men at employee level in relation to managerial positions. Another key figure in gender equality work is the wage distribution between men and women." (MQ annual report, 2012/2013, 25)

It is stated in the report that the company continuously works to give equal opportunities and measures the distribution between men and women in managerial positions. MQ supports animals' rights and ensures that they are not taken advantage of in the production phase in the supply chain. The annual report emphasized that MQ distanced itself from angora, feather and real fur. MQ is also mentioned to actively work for improving working conditions in the supply chain by collaborating with **BSCI** (Business School Compliance Initiative):

"The members of BSCI work based on a common code of conduct based on the UN Declaration of Human Rights, the Convention on the Rights of the Child and the core conventions of the International Labor Organization" (MQ annual report, 2012/2013, 23)

The report stated that MQ works closely with the BSCI initiative's code of conduct and applies it to its own supply chain. The issues considered in the code of conduct are wages, healthy working environment, child labor, forced labor, *etcetera*. Suppliers are checked and inspected

by audits carried out by BSCI and by MQ itself. The report overall doesn't contain very detailed information on the contributions of the company, but rather specifies the areas in which the company is committed to, and what actions have been taken to achieve sustainability in these areas.

In 2015/2016, the annual report underwent major changes in its CSR communication, as it included the organization's CSR contributions at all stages of its operations. As stated by the report, MQ will continue to work with organic cotton, as the company continued its membership with Better Cotton Initiative. The organization continues to actively work with chemical restrictions to ensure that products do not contain banned chemicals:

"The restrictions are based on EU legislation, REACH, and the Textile Importers' Chemicals List and are updated annually in line with these. The Group applies the precautionary principle and avoids materials that enable hazardous substances and chemicals such as milk chemicals and PVC in the product" (MQ annual report 2015/2016, 20).

Tests are made to make sure that suppliers in the supply chain follow the restrictions. The report presented a collaboration between MQ and other companies in the industry in the Swedish Water Textile Initiative (SWTI), which aims to create and maintain sustainable management of water, energy and chemicals in production phase with common guidelines in the garment industry. The company is also committed to reducing carbon emissions. As specified by the report, one way for MQ to decrease emissions is through using environmentally friendly transportation. MQ's environmental contributions also include the sale of clothing that lasts for a long time, to reduce waste. The report referred to a collaboration with Myrorna (a second-hand boutique) to contribute to the recycling and reuse of clothing.

Various collaborations with stakeholders are mentioned to improve the working conditions of employees in the supply chain. Collaborations and coalitions with other stakeholders became more visible in this annual report. The report addressed that the company strictly prohibits child labor in the supply chain. If child labor is discovered, an internal action plan will be carried out in collaboration with **CCR CSR** (Center for Children's Rights and Corporate Social Responsibility), and the action plan provided by BSCI. The company's collaboration with Barncancerfonden is also mentioned:

"MQ has for six years collaborated with the Barncancerfonden on Give hope campaigns... Since the start of Give hope 2011, MQ, together with customers, has collected SEK 6.6 million" (MQ annual report 2015/2016, 26).

The initiative consists of donations that customers have contributed to. The company's commitment to its employees is further emphasized in this year's annual report. The gender distribution in management positions and salaries were presented in the report.

The report of 2018/2019 emphasized MQ's commitment to sustainable sourcing. MQ continues to work with Better Cotton Initiative where the company (along with other colleagues) invests in training farmers to grow organic cotton. Another collaboration mentioned is with SWTI to contribute to the sustainable management of water, energy, and chemicals in textile production. This is an initiative in which MQ works with other stakeholders to develop more sustainable production practices. As specified by the report, MQ aims at reducing water usage in production:

”This means, among other things, requirements that water is handled in a way that respects the environment. There must be a functioning water management system with supportive processes and policies, and the workers in the factory must be aware of the company’s policy and have knowledge of how the water is to be handled. Audits evaluate how the code of conduct is complied with and made in the sewing factories that the MQ Group uses” (MQ annual report 2018/2019, 37).

The report covered MQ’s audits and inspections to make sure that water suppliers are being considerate of the environment. It is addressed that the company continues to work with chemical restrictions, as it is also regulated by law. The annual report continued to emphasize MQ’s commitment to reducing emissions and provided measurements of carbon emissions caused by various transports. MQ is also mentioned as part of the One Bag Habit:

”The MQ Group is involved in the One Bag Habit initiative, which started two years ago, and has since reduced the use of plastic bags by a total of 146 tons. The surplus from bag sales is donated by the Group to the Swedish Society for Nature Conservation’s work for the environment, nature, and a sustainable future” (MQ annual report 2018/2019, 51)

The company gave donations from the surplus to an association that works with environmental issues. Another CSR endeavor that was specified in the report is advising customers on durable clothing and an ongoing collaboration with Myrorna for reuse and reduction of waste. It is also addressed that the company continues to work with BSCI’s code of conduct with the ambition of creating more sustainable conditions in the supply chain. The company has audits to inspect if suppliers are following the code:

”Through external accredited audit firms, own audits and audit reports from other approved systems, the MQ Group evaluates the factories’ compliance with the code of conduct. The goal is responsible production where suppliers continuously make progress and comply with the Group’s code of conduct” (MQ annual report 2018/2019, 40)

The audits carried out are both external (from approved systems) and internal (from MQ itself). It is emphasized that the company continues to work closely with Save the Children and CCR CSR to implement action plans in cases where child labor is detected. The initiative aims to combat child labor in the clothing industry. The report further highlighted MQ’s contribution to workers in Bangladesh:

”During 2018/2019, the MQ Group, together with amphora BSCI, arranged training and workshops on living wages at contracted factories in Bangladesh in order to increase the knowledge of employers and employees” (MQ annual report 2018/2019, 47)

BSCI also advocates the development of more sustainable working conditions in the industry and offers training courses to improve knowledge about living wages and a sustainable work environment. The report also addressed an CSR initiative where MQ contributed to a digital training tool and knowledge platform for factory workers and factory management as part of extensive skills development programs. Another major commitment is to provide a good working environment for MQ employees that offers equal opportunities and skills development.

5.1.3 ASOS

Communicated CSR commitments of ASOS developed throughout the years to cover both environmental and social aspects of CSR which can be shown in Table 8 below.

Table 8. CSR commitment development of ASOS between the years 2013-2019

Reducing carbon emissions	Reducing carbon emission	Reducing carbon emissions
Energy efficiency	Energy efficiency	Energy efficiency
Fair and sustainable employment in Kenya	Sustainable sourcing (organic cotton)	Sustainable sourcing
Stitching academy	Decent work conditions and better wages	Circular economy
Training for disadvantaged young people	Engaging employees in CSR efforts	Advising suppliers to sustainable products
Body image	Pipeline project	Reducing delivery emissions
Diversity, career progression	Training for young adults	Human rights
	Diversity, equal opportunities, career progression	Monitoring suppliers
		Pipeline project
		Body image
		Training and internships
		Diversity, gender equality, career progression

ASOS’s 2013 annual report cited the company’s commitment to fair and sustainable employment and training in one of the poorest communities in Kenya, in partnership with SOKO. Another contribution mentioned for the community is the company’s sewing academy for young people:

”Apprentices can gain a Level 1 qualification in ‘Stitching Skills’ and at least forty young people are expected to secure employment, further education or additional apprenticeships as a result of the scheme. The ASOS Foundation supplies all technical equipment and machinery and matches contributions from Haringey Council for teaching costs” (ASOS annual report, 2013, 24).

The company showed its commitment to young people by providing an academy to develop their creativity and talent. It is stated that ASOS has a special commitment to young people and wants to provide them opportunities and support. Another commitment that was emphasized in the annual report was the company’s trusted charitable fund “ASOS Foundation” that provides support and training to disadvantaged young people, to help them overcome barriers and improve their opportunities. Positive body image is also mentioned to be a commitment for the company, as it works with a model wellness policy to promote a body image.

As stated by the report, ASOS is committed to reducing carbon emissions. It is mentioned that ASOS was the first clothing retailer to achieve CarbonNeutral® status, and that ASOS works to minimize emissions:

”We are working with our partners to minimize emissions by reducing packaging, introducing fuel saving technologies and researching low-carbon vehicles and fuels. We have started to review new delivery partners based on these sustainability requirements. We have also set up regional hubs in Australia and the US so that beginning in 2013 when items are returned from those countries, they can be shipped out to new local customers as new orders, thereby cutting emissions and delivery times” (ASOS annual report, 2013, 21)

The emissions that ASOS is trying to reduce are from packaging and transportation. The report also mentioned that the company works with energy efficiency. At the same time, the report did not give detailed information about ASOS's environmental projects.

A huge commitment that was emphasized in the annual report was to the employees:

"ASOS is committed to eliminating discrimination and encouraging diversity among its workforces. ASOS aims that its workforce will be truly representative of all sections of society and that each employee feels respected and is able to perform to the best of his or her ability. ASOS aims to have a workforce which reflects its diverse customer base" (ASOS annual report 2013, 22)

The report addressed ASOS's work with providing equal opportunities as well as creating a diverse environment that doesn't accept discrimination. The employees' health and well-being, development, and career progression are mentioned to be important issues for ASOS.

The annual report of 2016 contained extensive information on their CSR initiatives compared to the previous one. ASOS is mentioned to continue working with positive body image through a model welfare program and promoting healthy body image. A major commitment presented in the report is contributing to sustainable working conditions for workers in the supply chain by working with other companies in the field and NGOs. The report emphasized that workers should be safe and financially secure. For that reason, ASOS is actively engaged in dialogue with its suppliers to ensure that workers in the supply chain are working in safe environments. The annual report addressed regular visits where ASOS inspects suppliers:

"Carrying out 382 visits between September 2015 and July 2016 to monitor how factories are performing against our standards and to provide support where required. In June 2016, we started to carry out unannounced audits. Suppliers were not made aware of our visit in advance, allowing us to obtain a more realistic picture of actual day-to-day working conditions" (ASOS annual report of 2016, 27)

ASOS works closely with its suppliers to achieve sustainable working conditions and conducts audits to verify that suppliers are following the company's standards. Collaborations are very important for the company to achieve sustainable practices. According to the report, ASOS joined ACT (Action, Collaboration and Transformation), a group of 14 retailers who are trying to address living wages for workers in the supply chain. Another important partnership mentioned is with Fast Forward, an initiative where several apparel corporations deal with CSR challenges in the supply chain. All of these collaborations aim to create a safer and better work environment for workers in the industry. ASOS continued to provide youth with training development Program:

"We partnered with Barnsley College to fund the Enterprise Programme to develop young people's business ideas and employability skills, and iTrust which provides local business start-ups with grant and mentor support" (ASOS annual report 2016, 36)

The report emphasized a strong commitment to young adults, as they are the company's customer segment, and potential employees. ASOS works with a project which is mentioned to provide education and training in Kenya. The company engages its employees in CSR actions. Employees have, as stated by the report, donated pennies and organized fundraising events for charity.

As stated by the report, the company actively works with decreasing emissions. The report provided information and measurements on ASOS's achievements of reducing carbon emissions. As ASOS is an online retailer, the company does not have the same environmental impact as traditional clothing chains. The company is said to work with environmental issues that only relate to its business operations.

In the report of 2019, CSR is mentioned as an important issue for the Board of Directors and as an integral part of its business operations. The report emphasized ASOS's ambition to work with important issues such as a circularity.

"ASOS' circular fashion commitment is our roadmap for the future of our clothes – we are redefining our approach to design to ensure that we keep circularity in mind at the beginning of the process" (ASOS annual report, 2019, 25).

A strong commitment to a circular economy is mentioned, which the company is trying to achieve by working with stakeholders (such as NGOs). The report mentioned that it is impossible for the company alone to achieve sustainability, and for that reason, collaborations with other stakeholders become necessary. ASOS continues to reduce carbon emissions. Sustainable sourcing is also part of the company's commitment as the company continues its membership with Better Cotton Initiative. The report emphasized a strong commitment to actively work for a better working environment in the supply chain:

"As an active participant in the Action Collaboration Transformation (ACT) initiative, we assessed our purchasing practices within the ACT framework and became the first ACT brand to survey our suppliers against ACT's Supplier Purchasing Practices Assessment" (ASOS annual report, 2019, 29).

The report conveyed a strong commitment to human rights issues, such as fair wages, child labor, modern slavery, and workers' rights. The company collaborated with the ACT initiative to create fair wages for employees in the industry. The report also stated that ASOS continuously works with providing customers with positive body images, and funding the Pipeline project in Kenya to continue providing training and talent development.

A commitment to providing a diverse work environment that allows career progression is also expressed. The health of the employees and the work environment are a commitment to the company. Equal opportunities, as well as gender equality, are important topics which are addressed in the report, in addition to providing young talent internships. It is also mentioned that ASOS works closely with universities and the charity Fashion Awareness Direct, to reach young adults who are marginalized from access to opportunities.

5.2 CSR motives

In the following sections, data of CSR motives from the chosen time interval will be presented for each company. Data is compiled in Table 9 below and interpreting text of the CSR motives' in the three companies is provided in 5.2.1- 5.2.3

Table 9. CSR motives identified in KappAhl, ASOS and MQ between 2012/2013–2018/2019

	2012/2013	2015/2016	2018/2019
KappAhl	<ul style="list-style-type: none"> • Develop the business • Customers’ request • Attract potential employees 	<ul style="list-style-type: none"> • Customers’ expectations • Attract potential employees 	<ul style="list-style-type: none"> • Stakeholders’ expectations • Beneficial for the company’s business • Attract potential employees
MQ	<ul style="list-style-type: none"> • Attract potential employees • Meet customers’ demands 	<ul style="list-style-type: none"> • Concern for the community • Stakeholders’ expectations • Attract potential employees 	<ul style="list-style-type: none"> • Concern for the community • Stakeholders’ expectations • Develop the business • Attract potential employees
ASOS	<ul style="list-style-type: none"> • Attract potential employees 	<ul style="list-style-type: none"> • Sense of responsibility • Stakeholders’ expectations • Attract potential employees 	<ul style="list-style-type: none"> • Stakeholders’ expectations • Attract potential employees

5.2.1 KappAhl

In the report of 2012/2013, it was mentioned that KappAhl received top marks from its employees. KappAhl aims to attract new potential employees, and in all of the annual reports, it was emphasized that the company offers a good working environment and career advancement, and would like to offer employees an attractive place to work in.

It is stated that working with CSR is important to develop the business in the right direction. Customers seem to have an impact on the company's CSR contributions. It is mentioned that increasing use of organic cotton in the organization has become an CSR goal as customers demand more garments made with organic cotton. It is also stated that in some collections KappAhl would like to use up to 100% organic cotton in response to the customers’ requests. Using organic cotton is a strategic move in increasing profits as it is requested by customers, which is also a reason for the company to continue working closely with the Better Cotton Initiative to achieve this goal.

The customers demanding sustainable practices is a motive for CSR in 2015/2016:

”It is also important for our customer that the clothes are sustainably produced. We offer more sustainable materials and work to improve our supply chain and create good working conditions for our suppliers” (KappAhl annual report, 2015/2016, 8).

This reveals that KappAhl’s work for more sustainable production in the supply chain is the result of customers’ inquiries which have an impact on their business. Sustainability linked to fashion has recently become an increasingly important issue for consumers and other stakeholders. According to the report, the importance of this issue contributes to new business models and ways to strengthen brands.

KappAhl conducted two customer surveys to find out what consumers thought of KappAhl’s sustainable work. The surveys showed that the most important CSR initiatives for customers were reducing chemicals and waste, quality and making sure that their production takes place in good social and environmental conditions. These issues are acknowledged the most in

KappAhl's annual report of 2015/2016, and where CSR actions mostly take place. The motives behind these CSR initiatives are compliance with customers' expectations and requirements.

In the report of 2018/2019, it was mentioned that KappAhl has a dialogue with stakeholders to find out what they perceive as important. One of the main motives of CSR actions is based on what stakeholders consider necessary and vital. A continuous dialogue with stakeholders who have the most influence on KappAhl's business is addressed:

"We have an ongoing dialogue with the stakeholder that most influence or are influenced by our business, such as customers, employees, suppliers, students, interest groups and researchers. The purpose of the dialogue is to offer our stakeholders the opportunity to give their view of which sustainability issues are most important to KappAhl and where in our value chain the impact is greatest on people and the environment" (KappAhl annual report, 2018/2019 part 1, 20).

KappAhl's report indicated that the CSR activities are based on the opinions and expectations of the stakeholders. The company's annual report explained that KappAhl is open to dialogue and change and that the opinions of the stakeholders are of big importance for the company. While KappAhl's main motive for communicating CSR activities is to meet stakeholders' expectations, it is also clarified that the company believes in fashion with responsibility and uses CSR as a compass in product development. The ambition is to create a business model that does not harm humans or the environment. Nevertheless, it is also stressed that it becomes beneficial for the company to act in that responsible way as it gives advantages to their business:

"Our ambition is to create a brand and a business model that is sustainable and that does not harm people and the environment. This in itself is a sufficient driving force, but we also see that it gives us advantages in our business, not least because the fashion industry's resource use is more and more at the center of the concerns that many people feel about their consumption. Our customers can trust that we have done the work for them and feel confident that we take full responsibility for our work and our products. This makes it safer to shop at KappAhl" (KappAhl annual report, 2018/2019 part 1, 4).

The report stated that KappAhl recognizes their responsibility towards society and the environment and maintains that they believe in fashion with responsibility, at the same time, the main reason for the CSR activities is to follow stakeholders' demands (especially those who have influence on KappAhl), which benefits the company.

5.2.2 MQ

In the 2012/2013 annual report, it was pointed out that MQ works with responsible production. The annual report showed the company's awareness of the customers' demands on sustainability in supply chain and assured that MQ's garments are manufactured in a good working environment. MQ is also addressed as an attractive workplace that inspires its employees:

"To make MQ the fashion industry's most attractive employer, the company must offer a workplace that inspires, stimulates and challenges. MQ wants to attract fashion-interested employees who contribute to making the company the stylish challenger through a clear goal focus and strong company values" (MQ annual report 2012/2013, 24)

The motives behind the company's information about its commitment and responsibility to its employees are aimed at attracting potential employees. A good work environment that offers development and equal opportunities is mentioned in all of MQ's annual reports.

In 2015/2016, it was specified that working with CSR has challenges, but is important to meet the stakeholders' expectations:

"The work is about reducing risks, motivating employees, meeting the expectations of external stakeholders and ensuring an attractive offer to the increasingly conscious customer. This is a long-term work that requires knowledge and respect" (MQ annual report 2015/2016, 14)

The annual report recognizes that customers are increasingly vigilant, which motivates companies to adhere to CSR standards. According to the report, MQ actively works with stakeholder dialogue to develop its sustainability strategy as dialogue is critical to the company:

"The MQ Group works for long-term relationships with all stakeholder groups. To develop, it is important to understand the stakeholders' preferences, expectations and views. In 2016, all stakeholder groups were represented in the stakeholder dialogue that has taken place in the work with sustainability strategy and accounting." (MQ annual report 2015/2016, 17)

Understanding stakeholders' perceptions of CSR practices is important to the company, which is why MQ is actively engaged in communication and dialogues with consumers, suppliers, brand suppliers, employees, students, and partners. Issues that were identified to be important to stakeholders are sustainable sourcing, water usage during production, child labor, and working conditions in the supply chain. The 2015/2016 annual report showed contributions in these areas and the CSR motives behind it are to meet the expectations of stakeholders that also influence the business.

It is reported in 2015/2016 and 2018/2019 that MQ works with sustainability, as it does not want to harm the planet or people, although the main noticeable motive behind CSR initiatives is to act in compliance with stakeholders' expectations. In 2018/2019, it is further mentioned that MQ has a dialogue with stakeholders such as potential customers, suppliers, employees and employees and industry colleagues as they influence the business. It is mentioned that dialogue with these stakeholders benefits the company:

"Work and commitment to increased sustainability are important for the MQ Group and a prerequisite for good business in both the short and long term. Environment, social and economic sustainability are cornerstones and drive growth" (MQ annual report 2018/2019, 16).

The report clarified that the commitment to sustainability is essential, as it is beneficial for the business and drives growth. The report recognized that the intentions for working with CSR matters are also the benefits that the company obtains by showing and acting in an ethical manner.

5.2.3 ASOS

ASOS' 2013 annual report paid attention to employees and described the company as a great workplace that provides opportunities. According to the annual report, the company wants to attract people to work for ASOS:

"We aim to attract the best creative talent by making ASOS a fast-paced, diverse and inspiring place for people to work. We reward our people through promotions, international placements,

exciting secondments, and a wide range of professional development prospects.” (ASOS annual report 2013, 21)

The motives of ASOS's information of its social responsibility towards their employees is aimed to attract potential employees. Information about opportunities and support employees gain from working in ASOS is mentioned in all of the company's annual reports which also specified ASOS's desire to attract "20-something" people of age as it also is their customer segment.

In 2016, the annual report gave a clearer picture of the company's motives for CSR. It is mentioned that ASOS feels a sense of responsibility towards the supply chain and that suppliers have an obligation to act according to company rules. Hence, it is stated that the motives behind the CSR commitments are based on a sense of responsibility. Although ASOS communicates its concern for the environment and community, it is also stated that these CSR initiatives aim to meet customer expectations of sustainability within the company:

”For ASOS, Fashion with Integrity means managing all aspects of our business transparently, so our customers can enjoy their fashion in the knowledge that they are buying from a responsible company that is actively working to minimize the negative effects of the fashion industry on people, animals and the environment” (ASOS annual report, 2016, 25).

The annual report recognized that customers place great value on whether the company is acting responsibly. 20-somethings are the company's customer segment as well as the potential employees, and for that reason, their perception of the company's ethical behavior is of big importance.

ASOS's motives of CSR are also shown in the annual report of 2019:

” With 17m mentions of ethical trade and sustainability on our social channels since 2017, it's clear that our target customer wants to be part of a conversation about how their clothes are made. This adds further momentum to our Fashion with Integrity Programme (see page 28) and going forward, we're increasing the level of social posts on ethical trade and sustainability to at least three a week” (ASOS annual report, 2019, 18).

It is stated that customers want to get involved in ASOS's CSR practices. Customer feedback is important to the company, as ASOS aims to act in accordance with customers' expectations of sustainable practices. Despite that, the report does not mention a dialogue with customers and how these stakeholders can express their opinions to the company. ASOS's CSR motives are further mentioned in the annual report:

”Today's 20-somethings rightly expect more from retailers when it comes to transparency, sustainability and good conduct. Fashion with Integrity is not just the name of our Corporate responsibility Programme, it underpins everything we do – to ensure we source sustainably, trade ethically, communicate inclusively and work collaboratively with a broad range of stakeholders” (ASOS annual report, 2019, 2)

Since customers demand ethical and responsible behavior from the company, it is necessary to meet their requirements. Customer expectations of social responsibility are the main driver behind the company's CSR endeavors. The report also stated that to achieve sustainability, the company works with a range of stakeholders in different collaborations.

6 Analysis

In this chapter, the empirical results are analyzed with the help of the theories and the conceptual framework developed in Chapter 3. KappAhl, MQ and ASOS are analyzed with the aim, research question and selected theories in mind.

6.1 CSR commitments

Du *et al.* (2010) write that a company can show its commitment in different ways, for example by showing what resources are given to specific CSR practices and how the company contributes to achieve CSR goals. CSR communication has changed greatly during the years. KappAhl's, MQ's and ASOS's CSR communication in 2012/2013 was rather limited, and the radical differences occurred in 2015/2016 when the companies' CSR commitments became significantly more visible. In the reports of 2015/2016, all companies provided information of what resources were given to certain activities. Such resources were donations, training programs, fundraising activities, *etcetera*. A similarity between KappAhl, MQ and ASOS is that the annual reports of 2015/2016 and 2018/2019 provided more detailed descriptions of the goals and actions related to CSR, as well as how the companies have integrated CSR into their operations and supply chain. This can also be viewed as a result of the pressure to be transparent in CSR communication (Lee and Comello, 2019), which means providing more information about the input process, such as measurements and results of audits.

Highlighting the CSR commitment is beneficial for the company, as Sen *et al.* (2009) argue that it is perceived as a valid communication strategy (Du *et al.*, 2010). With stakeholders requiring ethical behavior today, KappAhl's, MQ's and ASOS's reports have communicated similar commitments to the environment and society as these matters were considered important for stakeholders. Such commitments consider, for example, reducing emissions and waste and ensuring that human rights are not violated in the supply chain. This is because of the organizations trying to gain legitimacy by integrating the expectations of their stakeholders in the overall strategy of the organization (Ellerup Nielsen and Thomsen, 2018). Suchman (1995) also mentions that to gain legitimacy, a company may try to conform to its environment, which is the case for KappAhl, MQ and ASOS.

The annual reports of KappAhl, MQ and ASOS emphasized commitments to the same issues, although in varying degrees. MQ's annual reports, for instance, intensified its social and environmental commitments between 2012/2013 and 2015/2016 onwards. Yet, the focus on social issues such as human rights was more visible. Regarding ASOS, the company made very few contributions to the environment, which was explained by ASOS being an online retailer, and thus has fewer emissions than a traditional store-owning clothing chain. For that reason, commitment to environmental concerns was much less visible than to social issues in the case of ASOS. This goes in line with Bertram and Chi (2017) conclusion of online retailers generally having less environmental impact than traditional retailers. As for KappAhl, the reports of 2015/2016 and 2018/2019 showed an intensive focus on environmental contributions. Yet, the reports still showed strong commitment to social issues such as sustainable employment and working conditions in the supply chain.

MQ's and KappAhl's CSR commitments are mentioned to be continuous. As argued by Suchman (1995), showing a continuous commitment to the practices that acquired legitimacy is a way to maintain legitimacy. KappAhl and MQ are maintaining legitimacy by trying to protect their achievements and seeking to strengthen the legitimacy they gained by showing

continued support for specific CSR issues (Suchman, 1995). ASOS, on the other hand, does not have such a continuous form of CSR commitments like KappAhl and MQ. The company's annual reports show both episodic and continuous CSR efforts, which also explains why the company's communicated CSR actions were not as extensive as KappAhl's and MQ's.

A common denominator between KappAhl, MQ, and ASOS is that over time, their reports have demonstrated an increasing commitment to CSR issues that stakeholders have identified as essential, such as sustainable sourcing, fair wages, working conditions, child labor, slavery and emissions. Suchman's pragmatic legitimacy (1995) is found in the CSR communication of the selected companies. Ellerup Nielsen and Thomsen (2018) mention that pragmatic legitimacy is connected to CSR and considers the exchange between a firm and its stakeholders according to self-serving benefits. Companies act in accordance with stakeholder demands and both parties benefit from it: society gets the responsible behavior it desires, while the business attains legitimacy, which is an important resource for organizations today.

Working with stakeholders is also a common theme seen in the annual reports throughout the years. Referring to McElhaney's (2008) corporate responsibility map, one of the main changes is that communicated CSR commitments began to shift from an internal and local level in 2012/2013 to an industrial level in 2015/2016 and 2018/2019. The reported CSR commitments turned into not only what the companies do to achieve sustainability in their own operations, but also how they contribute with other stakeholders to influence the industry towards sustainability. For instance, KappAhl's report of 2012/2013 mentioned that since customers prefer organic cotton, the company collaborates with other stakeholders to achieve sustainable sourcing in the supply chain. In 2015/2016 and forward, KappAhl's report emphasized the company's collaboration with Better Cotton Initiative to influence the industry by training farmers to grow organic cotton. CSR commitments went, therefore, from being about running a good business and contributing to the community, to innovating sustainable practices and work on a common code of conduct for the industry through collaborations with industry colleagues and NGOs. It is important to note that collaborations with other stakeholders were mentioned in KappAhl's and ASOS's annual reports from 2012/2013 already, although it mainly considered finding solutions on how the company can achieve sustainability in its own value chain rather than working with stakeholders to achieve sustainable practices at the industry level. MQ's annual report, on the other hand, emphasized collaborations that worked at the industry level as early as 2012/2013 but intensified over the course of years.

6.2 CSR motives

In order for organizations to survive, they must consider institutional expectations. DiMaggio and Powell (1983) argue that an organization's responsibility is defined by societal expectations that are rooted and embodied in institutions. The EU directive in 2014 required all large companies to disclose information of environmental and social impacts from their operations. It is an example of what DiMaggio and Powell (1983) recognize as the coercive isomorphism that is the result of pressure from other organizations and is conveyed through laws and regulations. Companies presenting sustainability reports is an example of coercive isomorphism, since there are directives that require companies to communicate their CSR. The law considering chemical restriction is also a coercive isomorphism. According to Kolk (2005b), the explosion of CSR reports in Europe is a type of mimetic isomorphism (Matten and Moon, 2008), which occurs when organizations model themselves after other organizations (DiMaggio and Powell, 1983). KappAhl's, MQ's and ASOS' annual reports convey both intrinsic and extrinsic motives shown in Table 10 below.

Table 10. CSR motives of KappAhl, MQ and ASOS throughout the years

	2012/2013	2014/2015	2018/2019
KappAhl	Extrinsic motives -strategy-driven -stakeholder-driven	Extrinsic motives -strategy-driven -stakeholder-driven	Extrinsic motives -strategy-driven -stakeholder-driven Intrinsic motives -business models that don't cause harm
MQ	Extrinsic motives -strategy-driven -stakeholder-driven	Extrinsic motives -strategy-driven -stakeholder-driven Intrinsic motives -concern for the community	Extrinsic motives -strategy-driven -stakeholder-driven Intrinsic motives -concern for the community
ASOS	Extrinsic motives -stakeholder-driven	Extrinsic motives -stakeholder-driven -strategy driven Intrinsic motives -sense responsibility towards society	Extrinsic motives -stakeholder-driven -strategy driven

A common denominator in the compared cases is related to the attribution of importance to customer demand and expectations. Companies need to act in compliance with what is perceived as desirable behavior and take institutional pressures into account to survive (Oliver, 1991; Carpenter and Feroz, 2001; Fernando and Lawrence, 2014). Meeting customers' demands on responsible behavior attracts customers, which will also increase sales. Companies need to act responsibly to gain a good image for their stakeholders, which indicates extrinsic motives behind CSR. Du *et al.* (2010) argue that extrinsic motives are when the company aims at receiving economic benefits by conveying a responsible image. Fulfilling the expectations and requirements of stakeholders has extrinsic motives behind it. ASOS's annual report of 2013 was generally more "discreet" with the company's motives compared to the other companies. The annual reports rather presented responsible behavior without specifying reasons behind it. The only CSR motive that was clear was attracting potential employees.

In 2015/2016, it was mentioned in all the companies' annual reports that companies need to work with CSR to meet stakeholder expectations. Meeting stakeholder expectations means being a favorable choice for the conscious consumer, which gives benefits to the business. MQ's and KappAhl's annual reports of 2015/2016 address that the companies have active dialogue with stakeholders to identify which social and environmental issues they consider most important. This helps the companies form a strategy for CSR that targets those issues stakeholders have identified as most important to ensure them that the company is acting ethically. KappAhl's and MQ's reports also conveyed strategic-driven motives, as CSR was considered as a strategic move to increase profit by attracting the conscious customer. KappAhl's report of 2018/2019, for instance, mentioned that the company views CSR as being an advantage for the business. The report aimed at attracting the conscious customer by emphasizing that KappAhl shows responsible behavior which, according to the report, makes it safer to shop at KappAhl.

As for ASOS, it has been mentioned in the reports of 2016 and 2019 that the company works closely with CSR, as this is required by stakeholders (especially customers). ASOS has also communicated a special commitment to younger adults who represent both their customer

segment and potential employees. It is mentioned that customers are the company's most important stakeholders, and the amount of social contributions given to them reveal an extrinsic motive to attract the customers and future employees. For that reason, it can be considered as a discreet form of strategy-driven motives as well.

A similarity between all three companies is a continuous effort to attract employees by communicating of an attractive workplace that provides diversity and career progression. In all of selected companies' annual reports, a desire to attract potential new employees is expressed, which is then followed by a presentation of the companies' work environments and opportunities that are provided by the companies. This can also be seen as an extrinsic motive as it benefits the organizations as it is a way of attracting potential employees.

Kim (2014) argues that a company should convey both intrinsic and extrinsic motives when communicating CSR. This means that a company should convey its concern for social and environmental issues, while also admitting to working with CSR to increase profit. While the most visible motives behind CSR were extrinsic for all three companies, intrinsic motives are also conveyed in the reports. Intrinsic motives occur when the organization has society-serving motives and a genuine concern for certain issues (Du *et al.*, 2010). Neither of the companies showed intrinsic motives in 2012/2013. ASOS's report conveyed the company's intrinsic motive in 2016, as it was mentioned that ASOS feels a sense of responsibility towards society, especially for the supply chain, and works for increased sustainability in these areas. MQ's annual report of 2015/2016 also expressed MQ's concern for society as the company tries not to harm people or the planet with its operations. The two organizations continued to show their concern for the planet and people in 2018/2019 as part of their motives behind CSR practices. KappAhl's reports did not convey intrinsic motives until 2018/2019. The report mentioned that KappAhl wants to work in a way that does not harm people or the environment. Although all the selected companies have been shown to have some intrinsic motives behind their CSR commitments, the most obvious motives in the annual reports are generally extrinsic, as CSR is considered a tool for increasing profits and being a favorable choice for the conscious consumer. The strongest extrinsic motives shown were also stakeholder-oriented, as meeting stakeholders' demands was indicated to be the strongest motive behind CSR activities.

6.3 Dialogue with stakeholders

Working with stakeholders was emphasized as an important part of achieving sustainable goals. The stakeholder involvement strategy became more visible over the years as all the selected companies' annual reports emphasized collaborations and dialogue with other stakeholders which can be seen in Table 11 below.

Table 11. KappAhl's, MQ's and ASOS's strategic CSR communication

Strategic CSR communication		
<i>KappAhl</i>	Stakeholder involvement strategy	Collaborations with external stakeholders Dialogue with stakeholders that influence the business (customers, suppliers, employees, researchers, interest groups)
<i>MQ</i>	Stakeholder involvement strategy	Collaborations with external stakeholders Dialogue with stakeholders that influence the business (customers, suppliers, employees, students, brand-suppliers, partners etcetera)
<i>ASOS</i>	Stakeholder involvement strategy	Collaborations with external stakeholders Dialogue with suppliers

Dialogue with stakeholders became more valuable and important during 2015/2016 and 2018/2019. It was emphasized in KappAhl's annual report of 2015/2016 that it is impossible to achieve sustainability without the involvement of stakeholders such as partners and NGOs. There is a collaboration and initiative in which all companies are involved, namely the "Better Cotton Initiative". It is an initiative where apparel companies work together to provide training for farmers to grow organic cotton. This is an initiative that requires the collaboration, dialogue, and involvement of apparel companies, which are traits of the stakeholder involvement strategy. It is a communication strategy where a dialogue between the company and stakeholders and can be viewed as iterations of sense making and sense giving processes (Morsing and Schultz, 2006).

The annual reports highlighted many coalitions where industry colleagues collaborate with partners, suppliers, and NGOs. One similarity between KappAhl, MQ and ASOS is that the number of collaborations with other stakeholders has increased over time. In the 2012/2013 ASOS' and KappAhl's annual reports, mentioned a few collaborations with stakeholders, in which they work together to achieve sustainable practices. MQ's report, on the other hand, showed more involvement in collaborations with external stakeholders in 2012/2013 compared to the other companies. For instance, the company's report showed MQ's involvement with the BSCI initiative as well as the Better Cotton Initiative in 2012/2013. By 2015/2016 and 2018/2019, all three companies expanded their work with stakeholders and have included them in CSR practices, where persuasion comes from the stakeholders and the company (Morsing and Schultz, 2006). Working with stakeholders also means accepting stakeholder feedback and changes when needed (*ibid.*). This was highlighted in the annual reports of KappAhl and MQ in 2015/2016 and 2018/2019, as it was mentioned that they are more open to dialogue with stakeholders and adapt where necessary.

KappAhl's and MQ's reports clarified a need to have an active dialogue with stakeholders who influence the company to understand how these stakeholders perceive the companies' sustainable practices. These stakeholders were for instance, customers, employees, suppliers, students, interest groups, and researchers. An openness to change and to be influenced was also mentioned. Deegan (2014) argues that an organization is part of a larger social system that influences and gets influenced by society. When implementing a sustainability strategy, companies consider which topics are important to stakeholders, and set goals to achieve sustainability in these matters. In this way, they can achieve legitimacy (Deegan, 2014), as they are open to being influenced by their stakeholders. This also implies that stakeholders are the core of the business for KappAhl and MQ. Therefore, the company can gain legitimacy through actively influencing and being influenced (*ibid.*).

Lee and Comello (2019) addressed that communication with stakeholders is a way to improve transparency in CSR communication. The authors argue that partnerships with other organizations and the involvement of stakeholders via communication channels makes CSR communication more transparent. While KappAhl's and MQ's reports focused heavily on presenting information on interactions with stakeholders, ASOS's reports did not provide any specific information about the participation of stakeholders that influence the company. It is mentioned that the company has a dialogue with shareholders, customers and suppliers. Yet, no further information was given which suggests that the company's stakeholder involvement strategy is not as developed compared to KappAhl and MQ. The stakeholder involvement strategy is only noticeable in the communicated participation of the company with external stakeholders through collaborations where dialogue is included to work with certain CSR issues (such as the Better Cotton Initiative, CCR CSR, *etcetera*). Otherwise, the stakeholder involvement strategy is not as developed in ASOS in comparison to KappAhl and MQ.

7 Discussion

The chapter discusses how CSR communication has changed in regard to CSR commitment and motives between KappAhl, MQ and ASOS. It is then followed by a discussion on how these companies manage their stakeholders in their CSR communication.

7.1 How has the corporate social responsibility communication in the apparel industry changed over time?

In the reports of 2012/2013, CSR communication did not contain comprehensive information on the CSR processes. CSR was communicated by KappAhl, MQ and ASOS as few contributions showing that the companies were considering CSR in some parts of products life cycles in the annual reports. In 2015/2016, corporate CSR communication changed significantly. The CSR commitments were not shown as mere corporate contributions to the community but were rather communicated as an integral part of the three companies' operations, where they presented measurements, goals, and their progress towards achieving these goals. This also indicates attempts for increasing transparency in CSR communication (Lee and Comello, 2019). Eriksson and Khroustova (2019) argue that during the later years, companies had communicated their social and environmental contributions in all parts of the products' life cycles, which is evident in this study, as KappAhl's, MQ's and ASOS's reports presented the companies' CSR endeavors at every phase of the products' life cycles.

The drastic changes can be partly explained by the coercive isomorphism (DiMaggio and Powell, 1983), which includes external pressures that other organizations exert on companies. An example of such an isomorphism is the EU directive, which requires large companies to report their environmental and social impacts. Laws on chemical restrictions are also a coercive isomorphism and an institutional force that the three apparel companies had to consider. Sustainability reporting may also come from internal or external influences, such as customer needs (Mark-Herbert and Olofsson, 2020). The changes in CSR communication can be explained by external pressures, such as stakeholders' demands on sustainable practices.

The study conducted by Feng and Ngais (2020) showed that while issues regarding the environment were heavily debated, social issues were the main focus during the later years. Therefore, the commitment to social concerns was expected to be more visible over the years. This became evident in the case of MQ and ASOS, as their annual reports developed over the years to show a strong commitment to social issues. While KappAhl's reports did intensify its communication of commitment to these concerns during the later years, the commitment to environmental matters became more visible. It is important to note that the CSR initiatives concerning environmental matters only contemplated the processes in which the production of the garments were involved. For example, KappAhl's reports presented a great commitment to reducing usage of chemicals in the production process of their garments. It is an initiative that has a direct connection with the production of their garments. Because of the conscious customer that demands more environmental-friendly practices, showing commitment to all the environmental aspects that their operations take place in becomes necessary.

Taking responsibility towards the environment and the people have become essential as consumers do not want to feel guilty for contributing to harming people, which is why they need confirmation that the clothing was produced in safe environments and good working conditions (Kseizak, 2016). At the same time, stakeholders are realizing the environmental impact of the industry and are demanding action in this regard. One of the most important

changes that are shown in this study was going from mentioning contributions to the community and sustainability in the supply chain (2012/2013), to extensive communication of different collaborations and contributions that ensures human rights are not violated in the industry and that environmental considerations were taken at an industrial level (2015/2016-2018/2019). This suggests that the idea of corporate responsibility has changed over the years. It was shown as a mere corporate contribution to the community in 2012/2013 but has changed over the years to also consider influencing the industry towards sustainable practices through collaborations with industry colleagues, NGOs and partners. CSR has shifted from considering local and internal level, to an industrial level that requires collaboration with different stakeholders.

Referring back to McElhaney's corporate responsibility map (2008), one could see that communicated CSR commitments have moved towards considering an industrial level in 2015/2016 and 2018/2019. This applies to all companies in this study, as their communicated commitments during the latter years were not only about what they do to achieve sustainability in their own business operations but also about how they are contributing with other stakeholders to influence the industry towards sustainable practices. Although ASOS's report emphasized working with other stakeholders in a few CSR endeavors in 2012/2013, CSR communication was mainly about how companies strive for sustainability in some of their operations. MQ's report, on the other hand, presented collaborations in which MQ worked with other stakeholders to develop common codes of conduct in the industry and innovate sustainable practices, which indicates that working with CSR at an industrial level was apparent in MQ's report of 2012/2013.

In 2015/2016, more emphasis was placed on collaborations where CSR was communicated as part of a larger system that forms strong coalitions and develops codes of conduct, and towards 2018/2019 almost all contributions and commitments were addressed as collaborations with other industry colleagues to achieve sustainability in the industry. One example of this was collaboration with the Better Cotton Initiative. The aim of this initiative is to provide training for farmers to grow organic cotton. The initiative was not about improving sustainable sourcing in a company's supply chain, but rather about influencing the industry towards sustainable material sourcing.

Then again, one can give a thought to whether what is communicated reflects reality. CSR is an important issue for stakeholders, which motivates companies to show commitment to it. For that reason, it is interesting to reflect (and measure) whether these communicated commitments correspond to reality.

Regarding CSR motives, it was not very noticeable in the annual reports until 2015/2016 for ASOS. This may be because of the limited CSR communication at that time compared to later years. According to Kim (2014), communicating both intrinsic and extrinsic motives is the best strategy to improve stakeholder trust. ASOS and MQ conveyed intrinsic motives by communicating their concerns for the environment and people, as well as a sense of responsibility. However, the extrinsic motives became clearer as it was noted that the underlying motive of working with CSR is to follow stakeholders' demands and was viewed as a strategic way to increase sales. This conveys strong extrinsic motives. Although conveying both extrinsic and intrinsic motives is beneficial (Kim, 2014), stakeholders are suspicious when they notice too many extrinsic motives (Du *et al.* 2010).

That did not change in the cases of KappAhl, MQ, and ASOS, as their annual reports in 2018/2019 also conveyed strong extrinsic motives. KappAhl's and MQ's reports recognized

that CSR is valuable for the business, as it is considered a strategic move to increase profits. However, conveying extrinsic motives doesn't necessarily have to be a negative thing in this case. According to Schiefelbein (2012), strategy-driven motives have a positive impact on consumer perception. This does not necessarily contradict Kim (2014) and Du *et al.* (2010), as the key is not whether the company communicates extrinsic motives, but in how extrinsic motives are communicated. According to Schiefelbein (2012), if it is recognized that CSR is also a strategic move, it can create generate positive stakeholder attributions, but if the motives are only meeting stakeholders' expectations, there will be slightly negative reactions from stakeholders. For example, KappAhl's and MQ's reports acknowledged CSR as it is advantageous for the business. This is strategy-driven motives according to Schiefelbein (2012), which generates positive reactions from stakeholders. At the same time, KappAhl's, MQ's and ASOS's reports have throughout the years shown that the main motive of working with CSR is to meet stakeholders' demands, which according to Schiefelbein (2012), is a stakeholder-driven motive that creates stakeholder skepticism.

Regarding ASOS, one might notice a more discreet form of strategy-driven motives in its annual reports. The company's reports communicated a special commitment to young adults, as they are the main customer segment. By contributing to a lot of CSR initiatives that are aimed for this specific group, one could reflect whether the company uses CSR as a strategic way to attract customers. It is also interesting to question whether strategy-driven motives and stakeholder-driven motives are the same. Stakeholder-driven motives mean acting according to what stakeholders perceive as responsible, while strategy-driven motives mean wanting to benefit the company through CSR actions. At the same time, meeting stakeholder expectations is strongly connected to the company's survival and increase in profits (according to institutional- and legitimacy theory), which creates an interesting reflection on whether these two types of motives mean the same thing as they both aim for the same goal.

An interesting reflection is that since stakeholder-motives are the main communicated motives in CSR communication, one could reflect on what would happen if those institutional pressures did not demand any responsible behavior. As the main reason for working with CSR is because of external demands, there is a risk that social and environmental considerations in the value chain will come to an end if those demands are not maintained. Another reflection is whether communicating CSR is a way to hide irresponsible behavior. As mentioned earlier, when stakeholders notice too extensive CSR communication, they might suspect that the company is trying to hide something (Morsing and Schultz, 2006). While one could view motives behind CSR being strategic or stakeholder-driven to benefit the company, another perspective of CSR motive is that communicating CSR activities might be a way for the company to hide its own unsustainable practices. It would be interesting to ponder different perspectives of CSR motives and reflect upon whether CSR communication can be a "cover" for unsustainable behavior.

7.2 How do the companies manage their stakeholders in CSR communication?

According to previous studies, such as Andersson (2010) and Gaskill-Fox *et al.* (2014), involving stakeholders is the best strategic CSR communication. It also increases transparency according to Lee and Comello (2019), which reveals a connection between transparency and dialogue with stakeholders. This strategy could be found as early as in 2012/2013, although CSR communication at that time was rather limited. The annual reports mention partnerships where the companies (together with other stakeholders such as NGOs and other companies within the industry) collaborate to achieve certain CSR goals. These collaborations were few at

that year for all three companies but expanded throughout the years. KappAhl and ASOS mentioned that it is impossible to achieve sustainability alone, and that organizations need the participation, active communication and dialogue with other stakeholders to achieve sustainability in the supply chain. It is noted that to achieve sustainable working environments and fair wages for workers in the supply chain, communication and dialogue with suppliers is inevitable. Active dialogue with suppliers was increasingly emphasized during the latter years for all three companies.

KappAhl’s and MQ’s annual reports emphasized the importance of engaging the stakeholders who influence the business in CSR communication. Stakeholders that were mentioned included customers, employees, suppliers, shareholders, students, *etcetera*. KappAhl showed its interest in involving stakeholders in CSR communication in 2015/2016 and onwards. MQ, on the other hand, reported its engagement to dialogue with stakeholders since 2012/2013 and expanded it throughout the years. During the later years, KappAhl’s and MQ’s reports recognized the influence that key stakeholders have on the company and mentioned interest in interacting with them. Therefore, it can be stated that CSR communication became very stakeholder-oriented during the last few years, where these organizations recognized the importance of interacting with stakeholders and changing as a result of a two-way symmetrical communication. The openness to change and being influenced helps the companies gain support from their stakeholders as they adapt to the stakeholders’ concerns in CSR matters. Trying to adapt to the public’ perception and concerns is a result from considering institutional expectations. By adapting to these perceptions and acting in the desirable way, an organization can gain legitimacy (Suchman, 1995). This study suggests further connections to institutional theory and legitimacy which are shown below in Figure 6.

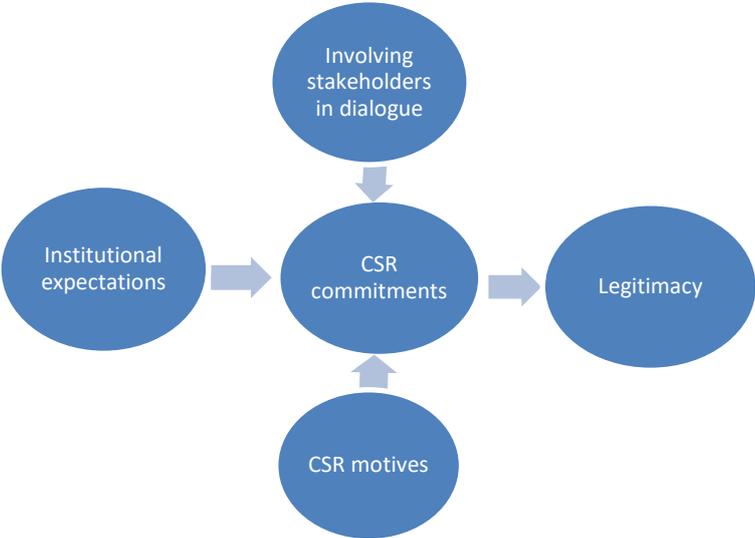


Figure 6. Connections between institutional theory, dialogue with stakeholders, legitimacy and CSR commitments and motives.

Companies have institutional pressures on them, and they have to act in accordance with the values and assumptions of the public. Corporate responsibility is defined by the expectations of society that are rooted and embodied in the institutions (DiMaggio and Powell, 1983). Considering the institutional expectations and acting according to what is perceived as acceptable behavior, provides legitimacy (Suchman, 1995). This study suggests that there is another element that influences this connection. This element is the stakeholder involvement strategy that has also been the most visible CSR communication strategy in this study. This

strategy can describe how organizations can gain legitimacy using strategic communication with their stakeholders

Lim and Greenwood (2017) found in their research that involving stakeholders is becoming increasingly important to achieve CSR goals that are directly or indirectly related to the company's bottom line. Building further on their argument, a clear connection could also be found between active stakeholder involvement in CSR communication and legitimacy. The stakeholder involvement strategy suggests that when companies adapt to stakeholders' concerns and engages them in dialogue, they can earn stakeholders' support (Morsing & Schultz, 2006), which also obtains them legitimacy. It is important to note that, as mentioned earlier, the main motives behind the CSR commitments found in the annual reports of the three organizations is to meet the expectations of the stakeholders. To meet their expectations and obtain legitimacy, companies need the input and interaction with stakeholders to achieve what they consider acceptable. This supports Gaskill-Fox *et al.* (2014) conclusion of the apparel industry becoming more and more stakeholder-oriented over the years.

ASOS's strategic CSR communication is a bit different from KappAhl's and MQ's, as the annual reports implicate that the company is not yet as developed in communicating with stakeholders compared to the other companies. The reports do mention that the company has collaborations and dialogue with organizations in the field, NGOs and partners, but do not specify dialogue with stakeholders that have a direct influence on the company. While the annual reports of KappAhl and MQ in 2015/2016 and 2018/2019 addressed important stakeholders that influence the business and how the companies communicate with them, ASOS reports did not specify any communication and involvement of important stakeholders other than suppliers. The company's reports of 2013, 2016 and 2019 addressed the customers as very important stakeholders for the company. It was also mentioned that the company wants to meet their expectations regarding CSR practices. At the same time, the reports did not specify how the company engages its customers in dialogue. This might seem problematic, as ASOS's report of 2019 clearly mentioned the customer's desire to be in the conversation of how their products are produced. This makes it more important to involve customers in CSR communication if the company wishes its behavior to be legitimized Active dialogue with stakeholders also becomes important to enhance transparency (Lee and Comello, 2019).

While KappAhl's and MQ's reports addressed many key stakeholders that have an influence on the companies, ASOS's reports only mentioned three important stakeholders which are customers, suppliers and shareholders. Because KappAhl and MQ have many stakeholders that influence their businesses, it might be more inevitable for them to conduct strategic communication to meet their expectations. But for a company like ASOS, that does not identify many key stakeholders, this might not be of top priority, which can be the reason the company's strategic communication is not as developed as KappAhl and MQ. At the same time, it is interesting to reflect upon on why ASOS has much higher annual revenue, when KappAhl and MQ have more developed stakeholder involvement strategy.

Nonetheless, one could conclude that a two-way symmetrical communication became more visible throughout the years for all three organizations. While Feng and Ngai (2020) argue that CSR communication has shifted from a responsive approach to a proactive through time when it comes to environmental reporting, this study suggests that the shift to involvement strategy has been noticeable for both environmental and social reporting. This study also suggests that the three organizations considered in this study are stakeholder-oriented because their CSR

reports addressed the participation of various stakeholders in the company's implementation of various CSR practices (Gaskill-Fox *et al.*, 2014).

Finally, one form of strategic communication that should be mentioned is the annual report itself. One could believe that annual reports are a form of one-sided approach that convey a certain message, however, the annual reports themselves are part of a dialogue rather than a monologue, especially for KappAhl and MQ. According to their annual reports, KappAhl and MQ are trying to adjust their CSR communication to meet stakeholders' expectations through feedback and changes. For that reason, one can view CSR communication in annual reports as a reflection of a dialogue the companies have with stakeholders instead of a one-way communication where companies try to convey a certain image without being influenced.

8 Conclusions

This chapter intends to address the research questions presented in chapter one. Conclusions from the study is presented along with suggestions for future research.

The aim of this study was to examine how CSR communication changed throughout the years in the apparel industry and how stakeholders were managed in CSR communication. To guide the explanation, two research questions were presented as following: How has the corporate social responsibility communication in the apparel industry changed over time? How do companies manage their stakeholders in corporate social responsibility communication? The answers to these questions are provided in sections 8.1-8.2.

8.1 CSR communication changes over time

This study suggests that CSR communication has undergone drastic changes over the course of years, moving from being considered as few contributions to the community, to engaging CSR in all parts of the products' life cycle. The annual reports provided more information, measurements, and presentations throughout the years. The role of CSR changed as it went from being a small contribution to society, to becoming an integral part of companies' strategic operations and strategic goals.

While all annual reports from KappAhl, MQ and ASOS showed great commitment to both environmental and social contributions, it was done in varying degrees. KappAhl's reports showed increased commitment to environmental issues over the years, while MQ's and ASOS's reports mostly showed commitment to social issues, while environmental issues were heavily discussed. A major change identified is how CSR contributions were communicated from an internal and local perspective in 2012/2013 and expanded to industrial matters in 2015/2016 and 2018/2019, indicating that the idea of corporate responsibility changed over the years. It went from communicating about achieving sustainability in some parts of the products' life cycle, to communicating collaborations with other organizations, NGOs and partners to implement common codes of conduct and innovative sustainable business practices that influence the industry. MQ's report of 2012/2013 did mention collaborations in which the company worked with other stakeholders to develop common codes of conduct and sustainable practices, indicating that considering CSR at an industrial level was evident in 2012/2013 for MQ. Towards 2018/2019, almost all of KappAhl's, MQ's and ASOS's CSR commitments involved collaborations and coalitions with other stakeholders to influence the industry towards sustainable practices, as it was mentioned to be impossible to achieve sustainability alone.

CSR motives became clearer throughout the years. In 2012/2013, only extrinsic motives were visible in the annual reports and included strategy-driven motives and stakeholder-driven motives. These motives were mostly obvious in KappAhl's and MQ's annual reports, and quite discreet in ASOS's. Throughout the years, all companies' reports showed increasing extrinsic motives, but also intrinsic ones, which can be explained by the need to communicate both types of motives to gain the trust of stakeholders (Kim, 2014). Over time, extrinsic reasons were still the most prominent for the three companies, as the main reason for CSR was to meet stakeholder expectations and benefit the business.

Stakeholders' attribution to a company's CSR motives is important. The literature emphasized that showing too many extrinsic motives can lead to negative reactions from stakeholders (Du *et al.*, 2010). Recent studies suggest that showing self-serving motives don't necessarily have a

negative outcome. Schiefelbein (2012) mentions that strategy-driven motive, in which companies recognize that CSR is advantageous for the business, generates positive reactions among stakeholders. Strategy-driven reasons were mainly visible in KappAhl's and MQ's annual reports over time. While KappAhl's and MQ's reports recognized strategy-driven motives, it is important to note that the strongest CSR motives found over the years for all three companies was meeting stakeholders' expectations, which according to Schiefelbein (2012), gives a negative image of an organization.

8.2 Stakeholders involvement in CSR communication

Dialogue with stakeholders was notable visible in the annual reports of 2012/2013 and stakeholder participation in CSR communication has increased over the years. This also increases transparency according to Lee and Comello (2019), who indicate a connection between transparency and involvement of stakeholders in CSR communication. As stated by KappAhl's report of 2015/2016, sustainability is impossible to achieve alone, especially with the expansion of CSR endeavors to consider industrial matters. The companies need input, active communication, and dialogue with other stakeholders to achieve sustainability in the industry

The importance of engaging stakeholders that have an influence on the business is emphasized in KappAhl's and MQ's annual reports. CSR communication became very stakeholder-oriented during the recent years where these organizations recognized the importance of interacting with stakeholders and changing as a result of a two-way symmetrical communication. Trying to adapt to the public's perception and concerns is a result from considering institutional expectations. The companies have institutional pressures on them and have to act according to the values and assumptions of the public. Acting according to what is considered acceptable behavior acquires legitimacy (Suchman, 1995). There is a connection between legitimacy and the stakeholder involvement strategy of Morsing and Schultz (2006). The strategy suggests that if a company adapts to the concerns of the stakeholders and involves them in a dialogue, it can receive the support of stakeholders (Morsing and Schultz, 2006), which in turn helps the company attain legitimacy. Therefore, since the main motives for CSR commitments in the three organizations' annual reports are to meet stakeholder demands, it is important to have a dialogue with them and adapt to their concerns to increase transparency and ensure legitimacy.

As for ASOS, the annual reports indicate that the company is not yet as advanced as KappAhl and MQ in terms of communicating with stakeholders that have an influence on the business, which may be because of ASOS identifying much fewer important stakeholders. For that reason, for a company like ASOS, that doesn't identify many key stakeholders, developing a two-way symmetrical communication between them and their stakeholders might not be of top priority.

8.3 Reflections

This study examined the changes in CSR communication in the apparel industry. Content analysis was chosen as the method for analyzing data. Another method that can be used when studying changes over time is discourse analysis. This study is also a comparative case study that compares three retailers in the apparel industry. Another interesting methodological approach could have been an embedded case study that uses more than one unit of analysis and is not limited to qualitative studies.

In this thesis, it was of interest to find out whether there are any differences and similarities between traditional retailers and online retailers regarding CSR communication. The only difference noted is that online retailers might have less commitment to the environment as their operations do not have the same environmental impact as traditional retailers. Other differences have been identified between ASOS (an online retailer) and KappAhl and MQ, although one cannot conclude that these differences are due to their differing business models. One suggestion for future research is to study whether differences in CSR communication are due to differences in business models, as well as whether it influences different forms of CSR. In this thesis, changes in CSR communication from environmental and social dimensions were explained. It would be interesting to look at the economic aspect of CSR communication and study how it has changed over time.

Acknowledgements

First, I would like to thank my supervisor Cecilia Mark-Herbert for providing meaningful insights and for thoughtful feedback. I am forever grateful for all the time and energy she has put into this thesis!

Secondly, I would like to thank my seminar classmates and supervisors for their much-appreciated feedback.

Last but certainly not least, I would like to thank my family for the support they have provided me during this time. I am thankful for all their support they have shown.

Thank You
Natalie Saati

9 Bibliography

Literature and publications

- Amaladoss, M.X. & Manohar, H.L. (2011) Communicating corporate social responsibility—A case of CSR communication in emerging economies. *Corporate Social Responsibility and Environmental Management*. 20 (2) 65–80
- Andersson, S. (2010). Strategier och budskap i CSR-kommunikation. Examensarbete. Linköping Universitet, Institutionen för ekonomisk och industriell utveckling.
- Ashraf, M. & Magnan, G.M. & Adams, M. & Walker, T.R. (2020). Understanding the Conceptual Evolutionary Path and Theoretical Underpinnings of Corporate Social Responsibility and Corporate Sustainability. *Sustainability*, 12 (3) 760
- Backman, J. 2008. *Rapporter och uppsatser*. Studentlitteratur: Lund
- Bhattacharjee, A. (2012) Social Science Research: Principles, Methods, and Practices. *Textbooks Collection*. 3
- Bertram, R.F. & Chi, T. (2017) A study of companies' business responses to fashion e-commerce's environmental impact. *International Journal of Fashion Design, Technology and Education*. 17 (2) 189-215
- Bengtsson, M. (2016). How to Plan and Perform a Qualitative Study Using Content Analysis, *NursingPlus Open*, 2, 8-14
- Briones-Penalver, A.J., Bernal-Conesa, J.A. & Nieto, C.D.N. (2017). Analysis of Corporate Social Responsibility in Spanish Agribusiness and Its Influence on Innovation and Performance. *Corporate Social Responsibility and Environmental Management*, 25 (3) 182-193
- Bryman, A. & Bell, E. (2011). *Företagsekonomiska forskningsmetoder*. Liber: Stockholm
- Bryman, A. & Bell, E. (2017). *Företagsekonomiska forskningsmetoder*. Liber: Stockholm
- Bowen, F. (2019). Marking Their Own Homework: The Pragmatic and Moral Legitimacy of Industry Self-Regulation. *Journal of Business Ethics*, 156 (1), 257–272
- Campbell, J.L. (2007) Why Would Corporations Behave in Socially Responsible Ways? An Institutional Theory of Corporate Social Responsibility. *The Academy of Management Review*, 32 (3) 946-967
- Dhanesh, G.H. & Wong, J.Y. (2017). Corporate social responsibility (CSR) for ethical corporate identity management: Framing CSR as a tool for managing the CSR-luxury paradox online. *Corporate Communications: An International Journal*, 22 (4) 497-505
- Deegan, C. (2014), "An overview of legitimacy theory as applied within the social and environmental accounting literature"
- DiMaggio, P.J., & Powell, W.W. (1983) The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *American Sociological Review* 48 (2) 147- 160
- Du, S., Bhattacharya, C.B. & Sen, (2010). S. Maximizing Business Returns to Corporate Social Responsibility (CSR): The Role of CSR Communication. *International Journal of Management Reviews*, 12 (1) 8-19
- Dubbink, W., Graafland, J. & van Liedekerke, L. (2008). CSR, Transparency and the Role of Intermediate Organisations. *Journal of Business Ethics*, 82 (2) 391–406
- Farache, F. & Perks, K. (2010). CSR advertisements: A legitimacy tool? *Corporate Communications: An International Journal*, 15 (3) 235-248

- Elkington, J. (1994) Towards the Sustainable Corporation: Win-Win-Win Business Strategies for Sustainable Development. *California Management Review*, 36 (2) 90-100
- Ellerup Nielsen, A. & Thomsen, C. (2018). Reviewing corporate social responsibility communication: a legitimacy perspective. *Corporate Communications: An International Journal*, 23 (4) 492-511
- Elo, S., M. Kääriäinen, Outi Kanste, T. Pölkki, Kati, Utriainen & H. Kyngäs. (2014) Qualitative Content Analysis : A Focus on Trustworthiness. *SAGE Open*, 4 (1)
- Eriksson, S. & Khroustova, O. (2019). Hur ett globalt detaljhandelsföretag framställer sig som ett hållbart företag: Longitudinell diskursanalys av H&M:s hållbarhetsrapporter år 2002 och 2018. Kandidatuppsats. Högskolan Kristianstad.
- Erlingsson, C. & Brysiewicz, P. (2017) A hands-on guide to doing content analysis. *African Journal of Emergency Medicine*. 7 (3) 93-99
- Fein, S. (1996). Effects of suspicion on attributional thinking and the correspondence bias. *Journal of Personality and Social Psychology*, 70 (6) 1164–1184
- Feng, P. & Ngai, C.SB. (2020). Doing More on the Corporate Sustainability Front: A Longitudinal Analysis of CSR Reporting of Global Fashion Companies. *Sustainability*. 12 (6) 2477
- Freeman, E. (1984) *Strategic Management-A Stakeholder Approach*. New York: Cambridge University Press.
- Fernando, S. & Lawrence, S. (2014) A Theoretical Framework for CSR Practices: Integrating Legitimacy Theory, Stakeholder Theory and Institutional Theory. *The journal of theoretical accounting*. 10 (1) 149-178
- Garcia-Torres, S., Rey-Garcia & M., Albareda-Vivo, L. (2017). Effective Disclosure in the Fast-Fashion Industry: from Sustainability Reporting to Action. *Sustainability*, 9 (12) 2256
- Granheim, U.H. & Lundman, B. (2003). Qualitative Content Analysis in Nursing research: Concepts, Procedures and Measures to Achieve Trustworthiness. *Nurse Education Today*, 24 (2) 105–112
- Harrison, V. (2019), Legitimizing private legal systems through CSR communication: a Walmart case study. *Corporate Communications: An International Journal*, 24 (3) 439-455
- Hsieh, H.-F. & Shannon, S. (2005). Three Approaches to Qualitative Content Analysis. *Qualitative Health Research*, 15 (9) 1277–1288
- Jacobsen, D. (2017). *Hur man genomför undersökningar*. Studentlitteratur: Stockholm
- Jamali, D. (2010). MNCs and International Accountability Standards Through an Institutional Lens: Evidence of Symbolic Conformity or Decoupling. *Journal of Business Ethics*, 95 (4) 617- 640
- Ki, E-J. Oh, J. (2019). Factors Affecting Social Presence and Word-of-Mouth in Corporate Social Responsibility Communication: Tone Of Voice, Message Framing, and Online Medium Type, *Public Relations Review*, 45 (2) 319-331
- Kim, Y. (2014). Strategic Communication of Corporate Social Responsibility (CSR): Effects of Stated Motives and Corporate Reputation on Stakeholder Responses. *Public Relations Review*, 40 (5) 838–840
- Kozlowski, A. & Searcy, C. & Bardecki, M. (2015). Corporate Sustainability Reporting in the Apparel Industry. *International Journal of Productivity and Performance Management*, 64 (3) 377-397
- Kseizak, P. (2016). The CSR Challenges in the Clothing Industry. *Journal of Corporate Responsibility and Leadership*, 3 (2) 51-65
- Lee T.H, Comello M.G. (2019) Transparency and Industry Stigmatization in Strategic CSR Communication. *Management Communication Quarterly*, 33 (1) 68-85

- Lim, J.S. & Greenwood, C.A. (2017) Communicating Corporate Social Responsibility (CSR): Stakeholder Responsiveness and Engagement Strategy to Achieve CSR goals, *Public Relations Review*, 43(4) 768-776.
- Löhman O. & Steinholtz D. (2003). *Det ansvarsfulla företaget – Corporate Social Responsibility i praktiken*, Stockholm: Ekerlids Förlag
- McElhaney, K. (2008). *Just good business: The strategic guide to aligning corporate responsibility and brand*. San Francisco: Berrett-Koehler Publishers Inc
- Mark-Herbert, C. & Olofsson, L. (2020). Creating Shared Values by Integrating UN Sustainable Development Goals in Corporate Communication—The Case of Apparel Retail. *Sustainability*, 12 (21) 8806
- Matten, D. & Moon, J. (2008). "Implicit" and "Explicit" CSR: A Conceptual Framework for a Comparative Understanding of Corporate Social Responsibility. *The Academy of Management Review*, 33 (2) 404-424
- Morsing, M. & Schultz, M. (2006) Corporate Social Responsibility Communication: Stakeholder Information, Response and Involvement strategies. *Business Ethics: A European Review*, 15 (4) 323-338
- Morsing, M., Schultz, M. & Nielsen (2008) The ‘Catch 22’ of Communicating CSR: Findings from a Danish study, *Journal of Marketing Communications*, 14 (2) 97-111
- Gaskill-Fox, J., Hyllegard, K. H., Ogle, J. P. (2014). CSR Reporting on Apparel Companies’ Websites: Framing good deeds and clarifying missteps. *Fashion and Textiles*, 1 (11) 1–22
- Palazzo, G. & Scherer, A.G. (2006). Corporate Legitimacy as Deliberation: A Communicative Framework. *Journal of Business Ethics*, 66 (1) 71–88
- Podnar, K. (2008) “Guest editorial: communicating corporate social responsibility”, *Journal of Marketing Communications*, 14 (2), 75–81
- Portney, P.R. (2008). The Not so Corporate Social Responsibility: An Empirical Perspective. *Review of Environmental Economics and Policy*. 2(2) 261-275
- Robson, C. & McCartan, C. (2016). *Real World Research*. Hoboken: John Wiley & Sons Ltd.
- Robson, C & McCartan, C. (2019) *Real World Research*. Hoboken: John Wiley & Sons Ltd.
- Schiefelbein, K. (2012). Using the right CSR communication strategy: The impact on consumer attitude and behavior. Master thesis. University of Twente.
- Suchman, M.C. (1995). Managing legitimacy: Strategic and institutional approaches. *Academy of Management. The Academy of Management Review*, 20 (3) 571-610
- Steurer, R., Langer, M., Konrad, A.& Martinuzzi, A. (2005). Corporations, Stakeholders and Sustainable Development I: A Theoretical Exploration of Business–Society Relations. *Journal of Business Ethics*, 61 (3) 263-281
- White, C., Nielsen, A.E., Valentini, C. (2017). CSR research in the apparel industry: A quantitative and qualitative review of existing literature. *Corporate Social Responsibility and Environmental Management*, 24 (5).

Websites

- ASOS PLC, (2020). <https://www.asosplc.com/investors/reports-and-presentations/2020>
- ASOS, Annual reports (2013), (2016), (2019)
<https://www.asosplc.com/investors/reports-and-presentations/2020> (12-11-2020)

Business insider (2012) <https://www.businessinsider.com/bangladesh-factory-fire-2012-11?r=US&IR=T> (7-10-2020)

Businesswire (2019) <https://www.businesswire.com/news/home/20191025005178/en/Global-1182.9-Billion-Clothing-and-Apparel-Market-Analysis-Opportunities-and-Strategies-to-2022---ResearchAndMarkets.com> (1-02-2021)

CPA Australia (2019), A guide to understanding annual reports: Australian listed companies. <https://www.cpaaustralia.com.au/~media/corporate/allfiles/document/professional-resources/reporting/guide-to-understanding-annual-reporting.pdf?la=en> (4-1-2020)

Eco-business.com (2019) <https://www.eco-business.com/opinion/the-invisible-women-and-girls-who-make-your-clothes/> (22-09-2020).

Fibre2fashion (2008) <https://www.fibre2fashion.com/industry-article/3001/an-overview-of-the-global-apparel-industry> (1-02-2021)

Kappahl (2020) <https://www.kappahl.com/choosecountry/> (8-10-2020)

Kappahl, Annual reports (2012/2013), (2015/2016), (2018/2019) <https://www.kappahl.com/sv-SE/om-kappahl/investerare/investerare/rapporter--presentationer/> (12-11-2020)

KPMG (no date). <https://home.kpmg/se/sv/home/tjanster/hallbart-foretagande/rapportera/gri.html> (24-11-2020)

Marqetstore (2020) <https://www.marqetstores.se/dam/> (8-10-2020)

Marqetstore, Annual reports (2012/2013), (2015/2016), (2018/2019) <https://news.cision.com/se/mq> (12-11-2020)

Tillvaxtanalys (2018), <https://www.tillvaxtanalys.se/in-english/publications/pm/pm/2018-12-14-from-voluntary-to-mandatory-sustainability-reporting.html> (25-11-2020)

UNIDO, <https://www.unido.org/our-focus/advancing-economic-competitiveness/competitive-trade-capacities-and-corporate-responsibility/corporate-social-responsibility-market-integration/what-csr> (1-10-2020)

Valueline (no date) https://www.valueline.com/Stocks/Industries/Industry_Overview_Apparel.aspx#.YBhF8S2HJmA (1-02-2021)

Wastedive, (2020) <https://www.wastedive.com/news/sustainability-reporting-kpmg/591634/> (6-1-2020)

Examensarbeten / Master Thesis
Inst. för skogsekonomi / Department of Forest Economics

1. Lindström, H. 2019. Local Food Markets - consumer perspectives and values
2. Wessmark, N. 2019. Bortsättning av skotningsavstånd på ett svenskt skogsbolag - en granskning av hur väl metodstandarderna för bortsättningsarbetet följts
3. Wictorin, P. 2019. Skogsvårdsstöd - växande eller igenväxande skogar?
4. Sjölund, J. 2019. Leveransservice från sågverk till bygghandel
5. Grafström, E. 2019. CSR för delade värderingar - En fallstudie av kundperspektiv hos skogs- och lantbrukskunder inom banksektorn
6. Skärberg, E. 2019. Outsourcing spare part inventory management in the paper industry - A case study on Edet paper mill
7. Bwimba, E. 2019. Multi-stakeholder collaboration in wind power planning. *Intressentsamråd vid vindkraftsetablering*
8. Andersson, S. 2019. Kalkylmodell för produkter inom korslimmat trä - Fallstudie inom ett träindustriellt företag. *Calculation model for products within cross-laminated timber - A case study within a wood industrial company*
9. Berg Rustas, C. & Nagy, E. 2019. Forest-based bioeconomy - to be or not to be? - a socio-technical transition. *Skogsbaserad bioekonomi - att vara eller inte vara? - En socio-teknisk övergång*
10. Eimannsberger, M. 2019. Transition to a circular economy - the intersection of business and user enablement. Producenters och konsumenters samverkan för cirkulär ekonomi
11. Bernö, H. 2019. Educating for a sustainable future? - Perceptions of bioeconomy among forestry students in Sweden. *Utbildning för en hållbar framtid? - Svenska skogsstudenters uppfattningar av bioekonomi*
12. Aronsson, A. & Kjellander, P. 2019. Futureshandel av rundvirke - Möjligheter och hinder för en futureshandel av rundvirke. *A futures contract on roundwood - Opportunities and barriers for a futures trade on roundwood*
13. Winter, S. 2019. Customers' perceptions of self-service quality - A qualitative case study in the Swedish banking sector. *Kundernas uppfattning om självbetjäningens kvalitet*
14. Magnusson, K. 2020. Riskanalys av hybridlärk (*Larix X marschlinsii*) - Möjligheter och problem. *Risk analysis of hybrid larch (Larix X marschlinsii) - Opportunities and problems*
15. Gyllengahm, K. 2020. Omsättningslager för förädlade träprodukter - en avvägning mellan lagerföring - och orderkostnad. *Levels of cycle inventory for processed wood products - a trade-off between inventory - and order cost*
16. Olovsson, K. 2020. Ledtider i sågverksindustrin - en analys av flöden och processer. *Lead times in the sawmill industry - an analysis of flows and processes*
17. Holfve, V. 2020. Hållbart byggande - Kommuners arbete för flerbostadshus i trä. *Building in a sustainable way - Municipalities' work for wooden multistory constructions*
18. Essebro, L. 2020. Ensuring legitimacy through CSR communications in the biobased sector. *Att säkerställa legitimitet genom CSR kommunikation i den biobaserade sektorn*

19. Gyllengahm, K. 2020. Making material management more efficient – reduction of non-value-adding activities at a wood products company. *Effektivisering av materialflödet – reduktion av icke värdeadderande aktiviteter på ett trävaruföretag*
20. Berg, E. 2020. Customer perceptions of equipment rental – Services for a circular economy. *Kunders uppfattning av maskinuthyrning – Serviceutbud och cirkulär ekonomi*
21. Emerson, O. 2020. Impacts of environmental regulations on firm performance – the development of a new perspective. *Påverkan av miljökrav på företags prestanda – utvecklingen av ett nytt perspektiv*
22. Essebro, L. 2020. Communicating a climate friendly business model. *Att kommunicera en klimatvänlig företagsmodell*
23. Halldén, A. 2020. Skogens roll i klimatfrågan – En medieanalys av Dagens Nyheter 2010–2019. *The role of forests in the climate discourse – a media analysis of Dagens Nyheter 2010-2019*
24. Gebre-Medhin, A. 2020. Swedish FES-related policy: Integration of national objectives and factors affecting local actors' policy respons
25. Tanse, K. 2020. The Swedish policy framework for Forest Ecosystem Service. A study of integration of objectives, policy instruments and local actor's knowledge about policies and policy objectives
26. Braunstein, G. 2020. Promoting sustainable market development – A case study of wooden multi-story buildings. *Att främja en hållbar marknadsutveckling – En fallstudie om flervåningsbyggande i trä*
27. Saati, N. 2021. Corporate social responsibility communication in apparel retail industry. *Företagens sociala ansvars kommunikation i textila detaljhandeln*