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# What led the apparel sector to become transparent?

A deeper analysis of the determinants of Sustainability Reporting

by

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## Abstract

This study has three major purposes: (1) to investigate the determinants of sustainability reporting in the apparel sector (2) to fill up the theoretical gap in the literature and (3) to analyze cross-country differences. The data from this study was gathered through online semi-structured interviews. The sample included sustainability reporting experts; sustainable fashion brands and textile industry associations. The scope of the research is limited to Swedish and Spanish brands to illustrate Northern-Southern differences. Based on the results, standardizing sustainability reporting seems to be crucial to homogenize transparency in the apparel sector. Regulations and consumers put pressure on brands depending on the maturity of sustainability in the country, but industry pressure is equivalent. Finally, this thesis proved the explanatory power of Institutional Isomorphism on the evolution of sustainability reporting in the fashion industry.

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# 1. Introduction

The fashion industry has been consistently recognized as problematic in terms of sustainability. Environmentally, clothing production and caring are causing considerable waste—it requires tons of water, as well as the use of hazardous chemicals. Socially, the apparel industry has been accused of exploitation and having precarious labor conditions in textile processing, a stage that tends to be allocated to developing countries. The sector's structure and the exponential increase in the demand for clothing across Western countries in combination are causing these issues. Recently, there has been growing interest in analyzing the environmental and social issues caused by the fashion industry (i.e. Fletcher and Tham, 2016). Considering the sector's current status, it is urgent to find a way to improve the existing model (i.e. Clark, 2008). The first step to address the problems caused by the sector is to measure them, which is why ecolabelling, impact certifications, and sustainability reporting emerged.

Recent trends in sustainability reporting have led to a proliferation of studies analyzing the role of Corporate Social Responsibility (CSR) (Balluchi, Lazzini, and Torelli, 2020; Boiral, 2013), with some suggesting several determinants of sustainability reporting (Dienes, Sassen, and Fischer, 2016; Hahn and Kühnen, 2013). However, researchers have not treated sustainability reporting in the apparel sector with much detail (Kozłowski, Searcy, and Bardecki, 2015). The mechanisms that underpin transparency are not fully understood, neither generally speaking nor in the apparel sector. Thorisdottir and Johannsdottir (2020) identified a wide variety of theoretical frameworks, but their explanatory power is still unclear.

To date, there has been little agreement on the definition of sustainability in the apparel sector. Kozłowski et al. (2015) and Dienes et al. (2016) agree about the complexity of examining it due to its complex structure and numerous measurement approaches. Even if the apparel sector's environmental impact is clear, there are no clear international standards yet (Dickson, Waters, and López-Gydoš, 2012) which illuminate the need for homogenizing sustainability measurement. Despite the importance of sustainability reporting, there remains a paucity of evidence on the mechanisms that stimulate it and the different challenges across countries. This thesis originates from the discrepancy between scholars about sustainability reporting determinants in the fashion industry and the relative lack of cross-country comparisons. This

thesis tackles this acute research problem by conducting in-depth interviews about the topic to allow the participants to explain their perspectives extensively.

## 1.1 Aim and Scope

The ongoing debates regarding the determinants of sustainable reporting can be regarded as theoretical points of departure (Dienes et al., 2016; Hahn and Kühnen, 2013) for its later specification in the apparel sector. This thesis aims to identify the specific determinants of non-financial disclosure in the apparel sector to further describe the dynamics followed by the brands in different country contexts (i.e. Sweden vs Spain). Hence, the proposed research will try to answer the following Research Question:

*What are the determinants of Sustainability reporting in the fashion industry?*

To narrow down the scope of the research question, it is broken down into the following sub-questions:

- What are the main challenges for sustainability reporting, and how are they dealt with?
- How do these perspectives differ across stakeholders?
- Do the dynamics followed by the apparel brands differ across countries?

This research aims to answer the previously stated questions in line with DiMaggio and Powell's (1983) institutional isomorphism. This framework proposes three pressures that make organizations homogenize, so it was used as a theoretical point of departure. The methodology used is qualitative—specifically, semi-structured interviews conducted online. There were experts in sustainability reporting, textile associations, and workers from sustainable fashion brands among the interviewees. Regarding the scope of the research, it is based on Europe, as the region is seen as a leader in Corporate Social Responsibility (CSR) matters (Williams and Aguilera, 2009). Specifically, a detailed comparison was made between Sweden and Spain to capture Northern-Southern differences.

Based on the aforementioned aim, this thesis meets three objectives. First, it helps to address the existing inconsistencies in the literature about sustainability reporting determinants (Dienes et al., 2016) and narrow down its application to a specific sector. Second, considering consumers' lack of understanding on the demand side (Bhaduri and Ha-Brookshire, 2011; Crommentuijn-



Marsh, 2018; Pookulangara and Shephard, 2013; Shen et al., 2012; and Strähle and Hauk, 2017), this thesis seeks to educate consumers about sustainable practices. Thirdly, this thesis's depiction of a more precise description of how to encourage brands could better guide policymakers for reshaping the textile industry.

## 1.2 Outline of the Thesis

This thesis is organized as follows: Section 1 introduces the background for this thesis and presents the study's research questions, scope, and significance. Afterward, Section 2 provides a detailed review of the previous literature about sustainable fashion in general, as well as about the determinants of reporting in particular. Section 3 shows the proposed theoretical framework. Section 4 presents the methodology used for the research, specifying the research design, data collection, analysis, and limitations. Section 5 introduces the empirical analysis of the data obtained from the interviews to answer the main research questions together with a brief analysis of secondary sources. Finally, Section 6 provides a discussion and conclusion that results from the findings, along with guidelines for further research.

## 2. Literature Review

Sustainability has been defined in multiple ways, but most scholars tend to refer to the concept coined in the Brundtland Report, which defines it as “*the ability to meet the needs of the present without compromising the ability of future generations to meet their needs*” (World Commission on Environment and Development, 1987). However, even if the concept is crystal clear for society, the most challenging problem is integrating the concept in the ongoing practices, which are grounded and well-established. Considering how to embed sustainable practices in the private sector, Young and Marai (2012) provided evidence of higher institutional pressure over the more dangerous sectors (i.e., mining, construction), whereas others remain overlooked (i.e., retail, finance). In other words, what they concluded is that the higher the risk of industry, the stricter the requirements and the more rigorous the standards of disclosure and sustainability reporting.

This paper is focused on the apparel sector due to its low institutional pressure and because the integration of sustainable practices is particularly challenging (Kozłowski, Searcy, and Bardecki, 2015; Turker and Altuntas, 2014). Firstly, outsourcing production and supply chain internationalization are making traceability more complex. A general rethinking in society is required from all the players involved: governments, NGOs, enterprises, media, and consumers (Strähle and Hauk, 2017). Dienes, Sassen, and Fischer (2016) distinguish two vital strategic approaches to integrate sustainability activities collectively: one “*inside out*” based on the measurement of performance and management; and another “*outside-in*,” referring to the need of firms to adapt to external requirements. Accordingly, this thesis provides an overview of the players’ perceptions of making the apparel sector sustainable through sustainability reporting. Beforehand, it is crucial to understand what makes the fashion industry unsustainable currently and how transparency could help to improve that.

### 2.1. Sustainability in the apparel sector

The European Parliament estimated a tremendous environmental impact caused by the fashion industry. This sector causes 10% of global carbon emissions, the production of garments requires immense amounts of water (2700 liters of water per T-shirt), and cleaning synthetic clothes causes 35% of the microplastics released into the ocean (Šajin, 2019). Furthermore,

European consumers discard 42% of their clothes on average, from which 87% may end up landfilled or incinerated since only 1% of clothing is recycled (Šajn, 2019). Sustainability requires the integration of environmental issues, but the economic and social impact should also be tackled (Steurer et al., 2005). The apparel sector embeds social issues along its supply chain; Figure 1 summarizes the negative implications from production to consumption, including environmental and social aspects (Strähle and Müller, 2017). The current status of the apparel industry provides disturbing prospects for the future, so that is why it requires to be reshaped towards a more sustainable model.

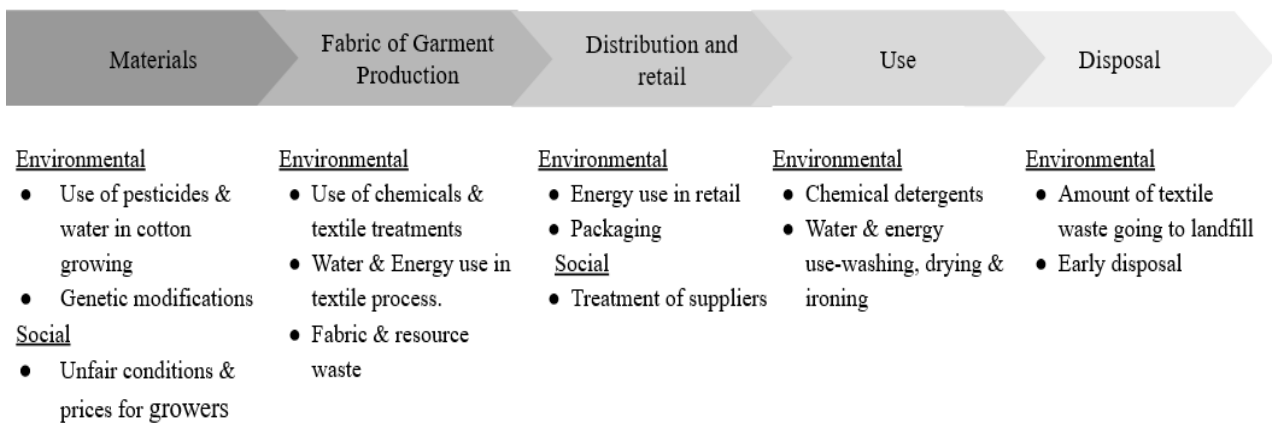


Figure 1: Environmental and Social Impact along the clothing supply chain. Author's elaboration. Adapted from Strähle and Müller (2017)

Many scholars encourage expanding the literature exploring the relationship between sustainability and the fashion industry (Entwistle, 2015; Thorisdottir and Johannsdottir, 2019) to establish more explicit guidelines for integrating sustainability in this sector. Entwistle (2015) and Bhardwaj and Fairhurst (2010) suggest distinguishing the literature in two fundamental branches: production and consumption. The first is mainly focused on the drawbacks of careless management of the supply chain and the social and environmental impacts (Barnes and Lea-Greenwood, 2006; Carter and Rogers, 2008; Ditty et al., 2020b; Turker and Altuntas, 2014). Meanwhile, the research focused on consumer behavior tends to analyze the determinants of ethical purchase intentions (Moisander, Markkula and Eräranta, 2010; Pookulangara and Shephard, 2013; Shen et al. 2012; and Crommentuijn-Marsh, 2018) and how throwaway fashion varies through time and across generations (Bhardwaj and Fairhurst, 2010).

Fletcher (2012) defines Fashion Sustainability as "Fashion that fosters ecological integrity and social quality through products, practices of use and relationships." She further explained that

for consumers to be more active in their choices, there is a need to establish multiple narratives for everyone to engage. Moreover, extensive literature focusing on describing the phenomenon known as Fast Fashion and a few attempts to define its sustainable alternative, often referred to as "*Slow Fashion*" (Pookulangara and Shephard, 2013). The latter is defined as a "*process that embodies the direction of the textile and apparel industry to incorporate more conscientious decisions at all levels of the textile and apparel complex from retailers to consumers*" (Pookulangara and Shephard, 2013, p.202). Overall, academics urge us to rethink this industry as they try to identify the connections between nature and culture to later connect clothing with the surrounding environment (Entwistle, 2015).

## 2.2. *Fast Fashion*

One remarkable author within academia in the textile sector is Rivoli (2009), mainly due to her book "*The Travels of a T-Shirt*," where she describes the international landscape of trade and how China became the world's Factory. She claimed that the features of this sector are determined by "*political reactions to markets, political protection from markets and political involvement in markets, rather than competition in markets*" (p.255). Furthermore, Ostermeyer (2017) analyzed how trade barriers shape the clothing sector, explaining that it used to be highly regulated through country-specific import quotas (p.10). As the trade restrictions diminish, outsourcing became more accessible, cheaper, and more common, which indirectly boosted "*Fast Fashion*" (Turker and Altuntas, 2014). Entwistle (2015) defines Fast Fashion as "*cheap fashion garments in large retail chains*" (p.26). Cheap because of the large-scale outsourcing of manufacturing to low-cost countries and fast due to customers increasing demand for fashionable new products (Fletcher and Tham, 2015, p.2). Scholars struggle to set a specific date for Fast Fashion; Turker and Altuntas (2014) suggested that the key organizational changes of the enterprises in this sector started about 30 years ago. Likewise, Barnes and Lea-Greenwood (2006) proposed the origins of this practice in the UK during 1990 as retailers began sourcing from "*low-cost countries in the Far East*" (p.2) to uphold their competitive advantage.

Fast Fashion structure is detrimental in many ways; Ellen MacArthur Foundation (2017) enlightens the environmental and social issues. First, regarding the materials: cotton production requires heavy water usage, plastic-based textiles impact ocean pollution, and the production of most materials relies on fossil fuels (Fletcher and Tham, 2015; Ellen MacArthur Foundation,

2017). There are two sides of the coin involved in the spread of Fast Fashion: irresponsible producers and consumers. From the supplier perspective, the critical issues are derived from lead-time reduction (Barnes and Lea-Greenwood 2006). On the other side, the overconsumption is driven by the western demand “*for shiny new consumer goods*” (Entwistle, 2015, p.26) that turn out to be wasted in landfills (Fletcher and Tham, 2015, p.2). The urgency of redefining fast fashion has been recently magnified by scandals that led activists to raise awareness about the precarious working conditions of manufacturers abroad. In 2008 Olympics took place in Beijing, where different groups of protestors claimed that the athletes’ sportswear was produced under sweatshop conditions, showing increasing concern of western citizens about outsourcing, labor, and environmental standards in China (Rivoli, 2009). Afterward, in 2013 a complex of clothing factories called Rana Plaza, near Dhaka (Bangladesh) collapsed, causing more than 1000 deaths and 2500 injured (ILO, 2017). Only five months before this tragic event occurred, 112 workers were trapped in Dhaka (ILO, 2017). M. Taplin (2014) pointed out that the main actors involved in this incident were: permissive institutional frameworks, selfish factory owners, and ambitious Western consumers (p.2).

Critical shocks like the collapse of Rana Plaza serve as accelerators of changes, and that is why this incident reshaped this industry in multiple ways. Entwistle (2015) recognized that since scholars brought unstable production systems into the light, big brands were prompted to change their relationships with subcontractors, and “*consumers’ willingness to be informed*” (p.161) increased significantly. Since then, academics heighten new proposals to redesign the apparel sector. Carter and Rogers (2008) came up with the Sustainable Supply Chain Management framework, merging four additional facets (risk management, transparency, strategy, and culture) to the standard triple bottom line of sustainability (environmental, social, and economic performance). Meanwhile, Birtwistle, Siddhiqui, and Fiorito (2003) suggested vertical integration as a structural change to make supply chains more efficient. To prone sustainable practices, “*close collaboration, information sharing, and trust between the entities*” (Birtwistle et al., 2003,p. ) are essential. Overall, “*Slow Fashion*” seems to be a suitable alternative for Fast Fashion. Even if there is no clear definition, it includes transparency in the production system, long-lasting, reusable products, and valuing local resources and economies (Clark, 2008). Besides, transparency is one of slow fashion’s key features; initially, it increases trust with manufacturers (Pookulangara and Shephard, 2013), educates consumers, and guides them towards responsible consumption. (Strähle and Hauk, 2017).

## 2.3. Transparency and sustainable reporting

Ditty et al. (2020) define transparency in the fashion industry as “*the public disclosure of credible, comprehensive and comparable data and information about fashion’s supply chains, business practices and the impacts of these practices on workers, communities and the environment*” (p.14). Based on this concept, to ensure transparency, apparel brands should report their sustainable impact. Kingo and Mohin (2018) explained that businesses should integrate the SDGs into corporate reporting to guide stakeholders towards the same direction further. Multiple initiatives have emerged since this need became clear such as United Nations Global Compact or the Global Reporting Initiative (GRI). The latter was founded in 1997 “*to help organizations be transparent and take responsibility for their impacts so that we can create a sustainable future.*” Since then, it has become the most common set of global standards for sustainability reporting (GRI, 2021).

Academically, many scholars attempted to identify the determinants of sustainability reporting in the overall private sector (Dienes, Sassen, and Fischer, 2016; Van de Wijs and Van der Lugt, 2020), but the literature focusing on the apparel sector is limited (Bhaduri and Ha-Brookshire, 2011; Kozlowski, Searcy, and Bardecki, 2015; Thorisdottir and Johannsdottir, 2019). Researchers hold opposing views towards sustainability reporting; some could be considered too optimistic, whereas others remain more critical. Carter and Rogers (2008) are optimistic, suggesting the Sustainable Supply Chain Management (SSCM) framework to encourage better practices for stakeholder engagement and more efficient supplier operations. Meanwhile, Boiral (2013) shows a pessimistic view conceiving sustainable reporting as a “*simulacrum used to camouflage real sustainable-development problems and project an idealized view of the firms’ situations*” (p.). Most pessimistic views are connected to *greenwashing*. This concept has no clear definition yet; for example, Balluchi, Lazzini, and Torelli (2020) defines it as the “*misleading communication practice concerning environmental issues*” (p.152). Meanwhile, Dienes, Sassen, and Fischer (2016) considered that *greenwashing* occurred in “*companies concealing corporate practices that are questionable in terms of sustainability or showcasing routine operating procedures as sustainability performance*” (p. 169). This undesirable practice has been studied from multiple perspectives, but the nature of this “*simulacrum*” deserves to be ascertained along with the existing disconnections between impact reports and reality (Boiral, 2013).

Brands are increasing their level of disclosure ahead of the external pressures from the corporate and social environment surrounding them (Dienes, Sassen, and Fischer, 2016). Sustainability reporting has become so grounded in the private sector that hiding a company's wrongdoings has become complex and incredibly risky, especially in sectors like the heavy industry (Carter & Rogers, 2008). There are clear advantages derived from transparency, and these benefit not only the brands but also society as a whole. It is a valuable tool for apparel brands to diminish consumer boycotts and targeted movements from NGOs (Bhaduri and Ha-Brookshire, 2011). Besides, disclosure is proven to positively affect consumers' existing brand schemas (Copeland, 2020) and guide them towards more responsible choices, especially when information is given in an easy way or through indicators (Kozlowski, Searcy & Bardecki, 2015). The benefits of sustainability reporting are crystal clear, but what determines this practice across apparel brands remains unexplored. A good example was Strähle, and Hauk's (2017) proposed categories to foster responsible practices among suppliers: international standards, extended frameworks, supplier codes of conduct, and supplier social audits. The following section scrutinizes the determinants of sustainability reporting that previous literature suggested.

## 2.4. Sustainability reporting determinants

This section will provide detailed information on how the different actors within the apparel sector affect the willingness of brands to accomplish sustainability reporting. Boosting reporting initiatives requires encouraging sustainable practices beforehand. That occurs thanks to regulatory and market pressure, closed-loop pressure, and value creation, innovation, and authenticity (Thorisdottir and Johannsdottir, 2019, p.1). To be more precise, previous scholars already proposed different determinants for sustainability reporting in the private sector, distinguishing between internal and external factors. Internal determinants of sustainability reporting include the firm's age and size, ownership structure, financial performance (Dienes et al., 2016; Hahn and Kühnen, 2013). Meanwhile, the external factors included media visibility, sector affiliation, country-of-origin, and legal requirements (Hahn and Kühnen, 2013). These propositions served as a starting point to determine how to foster sustainable reporting in a broader sense, for later narrowing down the analysis to the apparel industry. This paper proposes three main determinants: consumer pressure, regulatory frameworks, and industry pressure.

### 2.4.1. Consumer pressure

Firstly, it is compelling to analyze the context of the current demand side. GlobeScan (2020) provided evidence about an increasing concern about climate change and higher expectations among consumers on the private sector's resilience through transformative changes as new business models, restructured supply chains, and lower Greenhouse Gas emissions. The higher the knowledge about sustainability, the more likely consumers opt for more ethical choices, as having previous knowledge about the impact of their purchases guides them to do so (Bhaduri and Ha-Brookshire, 2011). Within the apparel sector, material systems and social models should change, so all the actors involved should promote *mindful user behavior*, inner knowledge, reflexivity, altruism, and empathy in their choices (Earley, 2017, p.6). Recently, new marketing strategies started to pursue redirecting consumer purchase intentions, but on average, Western consumers are still indifferent and stuck to their routines (M. Taplin, 2014). Not long ago, Corporate Social Responsibility has gained attention among scholars like Williams and Aguilera (2009, p.1.), who analyzed how it affects consumer decisions. However, there is little known about the link between attitudes towards clothing and sustainability, which makes it essential to develop a holistic examination (Gray, 2017).

Even if consumer preferences are shifting, several obstacles hinder them from making meaningful changes in the industry. Firstly, consumers' lack of understanding about brands' impact restrains them from shifting their habits (Bhardwaj and Fairhurst, 2010; Crommentuijn-Marsh, 2018; Shen et al., 2012; Strähle and Hauk, 2017). Secondly, as Moisander, Markkula, and Eräranta (2010) the blind trust in the *Green heroic consumer*. They claim that some scholars ignore that consumer choices are indirectly pre-defined by market players with established preferences. Moreover, Bhardwaj and Fairhurst (2010) refer to the "*intention-behavior gap*" as a key barrier for sustainable consumption. They based this concept on the mismatch between survey evidence and sales. They considered that this breach results from barriers of knowledge, costs, convenience, style, and social influence.

Recently, transparency has been repeatedly recognized as a tool to educate consumers and close the gap mentioned above. For instance, Pookulangara and Shephard (2013) considered that for slow fashion to be successful, consumers need to be educated in the production processes behind their garments. Technologies have provided consumers with tools to make informed purchase decisions; that is why they demand access to production information, supply chain details, and



more transparent brands (Bhaduri and Ha-Brookshire, 2011; Pookulangara and Shephard, 2013). Purchase decisions were based on trust, prior knowledge, price, and quality; now, ethical values are crucial, and that has prompted sustainability reporting among brands to maintain legitimacy and build a reputation (Bhaduri and Ha-Brookshire, 2011).

Overall, consumers' shift of preferences should be considered a determinant of sustainability reporting in the apparel sector. Smith (2009) distinguished two mechanisms by which this pressure takes place. The first is “*positive ethical consumerism*,” and it refers to the impact of consumers willing to consume products from more sustainable brands. The second is “*negative ethical consumerism*,” which explains how consumers can punish brands for their negative impact through boycotts under the “*name and shame*” technique and purchase refusal. He concludes that consumer pressure for disclosure does not necessarily need to be translated into purchase behavior but in intangible ways like loyalty, word-of-mouth, or brand reputation. Even if these authors recognized a common general trend, not all the countries evolved equally, so cross-country consumer differences are to be considered. There is an ongoing debate in academia about cross-country consumer differences. Fortanier, Kolk, and Pinkse (2011) defended consumers' preferences convergence with globalization. In contrast, Polonsky et al. (2001) argued that Europe englobes such different cultures and values that consumer behavior is not likely to become similar. Eurobarometer (2019) provided evidence that consumer habits regarding clothing purchase decisions are becoming similar in demanding information and fair labor. However, these surveys illustrate significant northern/southern differences in terms of environmental concerns. This distinction is later represented by the comparison of Sweden and Spain apparel sector.

#### 2.4.2. Regulatory framework

Recently, most international organizations have been raising awareness about the importance of making the garment sector more sustainable. The United Nations Framework Convention on Climate Change (UNFCCC, 2018) and the European Union (European Clothing Action Plan) have shown their commitment by asking firms for more disclosure and traceability of their impact. For instance, not long ago, the European Parliament proposed an amendment of the non-financial reporting directive (directive 2014/95/EU). This reform would compel companies to control their value chains to avoid issues related to human rights, the environment, and good governance (European Parliament, 2021). Overall, the regulations shaping clothing production

have been recently adapted to “*rewrite both labor law and accepted corporate practice*” (Rivoli,2009, p.254).

Sustainability reporting can be classified based on issuer type, reporting requirements, and obligations (Van de Wijs and Van der Lugt,2020). Firstly, the government can issue instruments by financial market regulators, the stock exchange, industry bodies, or intergovernmental organizations, among others. Regarding the reporting requirements, they can take different forms: codes, questionnaires, guidelines, action plans, or public law. Lastly, in terms of application, non-financial reporting requirements can be mandatory or voluntary. Van de Wijs and Van der Lugt (2020) suggested that the most effective approach to promote non-financial reporting is to combine hard (mandatory reporting) and soft (voluntary reporting) instruments with different disclosure options as well as distinct timeframes of coverage. Dienes et al. (2016) emphasized the need to adjust reporting requirements regarding the level of profitability and the firm size. They further specified that smaller companies tend to present lower rates of sustainable reporting due to lack of resources and a greater sensitivity to competition ( p.168). Withal disclosure requirements differ across industries so that high-risk sectors tend to be more regulated (Young and Marais, 2012; p.1), which raises the need to handle stricter requirements in less controlled sectors such as the apparel industry.

An interesting point to note is the difference between supranational and national regulations. Fortanier, Kolk, and Pinkse (2011) provided consistent evidence that domestic institutions are not as effective at establishing guidelines for sustainability reporting. They assure that even if the mechanisms are more strict, that does not translate into more substantial harmonization across firms. They perceive international regulations as shapers of CSR practices, as they increase the overall degree of sustainability reporting and contribute to its harmonization.

### 2.4.3. Stakeholders and industry pressure

Institutional pressure is executed through mandatory regulations, but there is an additional way to intensify the brands’ willingness to improve their environmental performance, and that is stakeholder pressure. Dickson et al. (2012) emphasized the need for alignment to guarantee an adequate response from business; otherwise, brands will stick to the minimum requirements instead of attempting to be the best. Furthermore, they assured that the “*company’s environmental performance is determined in part by understanding and integrating stakeholder*

*expectations into its supply chain management*” (p.39). The dimension of engaging stakeholders has not been addressed explicitly by academics, especially in the apparel sector (White, Nielsen, and Valentini, 2017).

Moreover, the competition itself and the movements of the market forces also serve as an external pressure for brands to improve their environmental performance. For this matter, ecolabelling serves as a tool for benchmarking, so standardized guidelines for sustainability reporting such as the Global Reporting Initiative (GRI) are gaining relevance (Dienes, Sassen, and Fischer, 2016). The growing interest in sustainability reporting and these kinds of indicators allows internal and external stakeholders to be informed.

### 3. Theoretical Approach

Sustainability reporting has recently entered the spotlight of research. Many scholars have presented multiple theories aiming to explain what drives sustainability reporting in the private sector, especially related to voluntary reporting. Thorisdottir and Johannsdottir (2020) provided an overview of the most outstanding theories heretofore, remarking: Legitimacy theory, Institutional theory, Stakeholder Theory, Theory of Planned Behaviour, and Agency Theory as the preferred for fashion sustainability. Briefly explained, the most important approaches are> first, legitimacy theory, which expounds on how brands act to maintain or repair their reputation (Dowling & Pfeffer 1975). Stakeholder Theory revealed how decisions are made to reach expectations (Freeman 1984), and Institutional Theory deemed voluntary disclosure as a result of external pressures. Alternatively, Corrado and Demartini (2020) pointed out a tendency towards stewardship theory, which intends to depict the corporate disclosure dynamics from a managerial perspective. Theoretically, multiple academics have explored different approaches to corporate social responsibility and sustainability reporting, but not so much have focused on the evolution of this practice within the fashion industry. For example, Thorisdottir and Johannsdottir (2020) came up with a framework to establish a scheme for better understanding the development of corporate social responsibility in the textile sector. To do so, they combined Dopfer, Foster, and Potts's (2004) Micro-Meso-Macro levels together with Steurer et al.'s (2005) exploration of business-society relations.

Considering the need to analyze organizational changes within the sector, this should be interpreted through the lens of evolutionary economics. Dopfer and Potts (2008) conceived two critical considerations behind the economics of evolution: first, based on the economy's self-coordination; and second, the economic system is constantly changing (p.2). This field can potentially explain the transformation of the apparel industry, and in particular, this research further explores institutional theory. Specifically, this research relies on DiMaggio and Powell's (1983) Institutional Isomorphism, as the actors involved in this landscape seem to be following each other, increasing their similarity as they evolve. Remarkably, the authors distinguished three alternative mechanisms of institutional isomorphism: coercive (legitimacy and political influence), mimetic (responding to uncertainty), or normative (professionalization). This approach has already been analyzed in the field of sustainability reporting; for instance, Campbell's (2007) specified an institutional theory for corporate social responsibility suggesting

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a set of certain conditions under which firms are more likely to act socially responsible. Campbell (2007) defended the effectiveness of a strong coercive and normative institutional environment formed by “*Sticks and Carrots*” that applies to all the actors involved. Meanwhile, Garcia-Sanchez, Cuadrado-Ballesteros, and Frias-Aceituno (2016) asserted that context matters, companies from similar cultural systems tend to endorse homogeneous CSR practices. Thus, as common values, norms, and practices shape stakeholders' expectations, these features should be included in the “*normative pressure*” for isomorphism (Garcia-Sanchez et al., 2016).

This paper applies abductive reasoning to test the accuracy of this approach while checking which mechanism has more explanatory power to depict the evolution of sustainability reporting in the apparel sector. Martínez-Ferrero and García-Sánchez (2017) previously explored whether assurance in sustainability reports came from “*coercive, normative and mimetic forces related to legal and cultural strength and the industry pressure for assurance, respectively.*” (p. 1). Figure 2 shows how the isomorphic pressures are adapted for this research by aligning each one with the proposed determinants of sustainability reporting. Williams and Aguilera (2009) assumed that formal institutions interact with informal ones to assemble cultural frameworks for comparative institutional analysis. The latest include social norms and “*mental modes of analysis*”; business entities, civil society, and labor organizations.

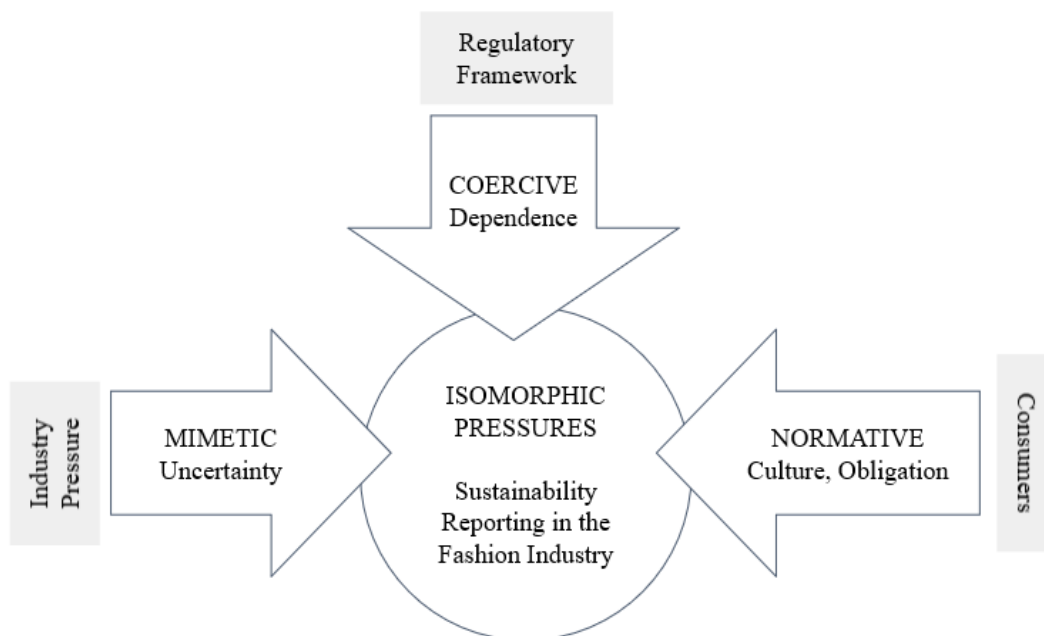


Figure 2: Isomorphic pressures in the Fashion Industry. Author’s own elaboration. Adapted from DiMaggio and Powell (1983)

## 4. Methodology

### 4.1. Research Design

Previous scholars attempted to identify the determinants of sustainability reporting before. However, there is a lack of consensus to define multiple concepts (i.e., Slow Fashion) (Clark, 2008) and to identify the most suitable theoretical framework (Dienes, Sassen, and Fischer, 2016). Moreover, the empirical evidence that relates sustainability reporting to the fashion industry is limited and inconclusive (Thorisdottir and Johannsdottir, 2020). Hence, a qualitative strategy is the best option to “*purposefully select participants or sites that will best help the researcher understand the problem and the research question.*” (Creswell, 2014). Likewise, the reasoning behind the composing research design was abductive, which Bryman (2014) ties with an inductive approach but relying on “*the explanation and understanding of participants' worldviews*” (p.401). The main difference between these approaches is that abduction is related to the generation of a new theory and the modification of an existing theory but incorporating new elements (Mitchell, 2018). In this case, the abductive approach was used on institutional isomorphism (DiMaggio and Powell, 1983) to check which of the alternative pressures better explain the ‘surprising facts’ or ‘puzzles’ identified at the start of the research process” (Mitchell, 2018). This reasoning is suitable for this research because the researcher needs to describe and understand the different contexts surrounding each participant to explain better the reasons behind their views (Bryman, 2014).

Participants' views were collected through semi-structured interviews, a standard instrument in social sciences that allows the researcher to enlarge the understanding of human social words and their actions accordingly (Philipps and Mrowczynski, 2019). Interviews are semi-structured when the researcher bases the questions on a list established in the Interview guide but leaves freedom for participants to reply, making the gathering of primary data more flexible (Bryman, 2014). Secondary sources were used to prove the accuracy of the findings and ensure the validity of the qualitative method, diminishing the possibility of bias. This procedure is known as the triangulation of data (Creswell, 2014). For this research, the regulatory pressure was analyzed with Carrots and Sticks (2021) and consumer pressure with surveys from Eurobarometer (2019).

## 4.1. Data Collection

### 4.1.1. Sample

The sample chosen for this research is non-probabilistic because there is no intention of generalizing the results nor obtaining a representative sample of the population (Ritchie, 2014). To be more specific, 11 interviewees were purposely chosen for its representation to be symbolic (Bryman, 2014). These few cases are very rich, because of the diversity across participants, an attribute that allows covering the different features of the topic and depicting how they interrelate with each other (Ritchie, 2014). For instance, the interviewees combined specialists from different nature to contrast perceptions. The brands differed in country-of-origin (Sweden or Spain) and size, increasing the level of possible variability (Ritchie, 2014).

*Table 1: Sample Matrix*

| <b>Sample Matrix</b>                                |  |               |               |
|---|--|---------------|---------------|
| <i>Group 1: Experts in Sustainability Reporting</i> |  |               |               |
| <i>Expert 1</i>                                     | United Nations Global Compact                                  |               |               |
| <i>Expert 2</i>                                     | Carrots & Sticks Database Sustainability reporting instruments |               |               |
| <i>Expert 3</i>                                     | B Lab Spain (from B Corporation)                               |               |               |
| <i>Expert 4</i>                                     | Global Reporting Initiative (GRI)                              |               |               |
| <i>Group 2: Brands</i>                              |  |               |               |
|   | <b>Name</b>  | <b>Size</b>   | <b>Origin</b> |
| <i>Brand 1</i>                                      | NA-KD  | Medium (+300) | Sweden        |
| <i>Brand 2</i>                                      | Arket  | Big (+500)    | Sweden        |
| <i>Brand 3</i>                                      | Bloi   | Small         | Spain         |
| <i>Brand 4</i>                                      | Nudie Jeans  | Medium (200)  | Sweden        |
| <i>Brand 5</i>                                      | Ecoalf   | Medium (+100) | Spain         |
| <i>Group 3: Industry Associations</i>               |  |               |               |
| <i>Industry 1</i>                                   | TEKO (Sweden)  |               |               |
| <i>Industry 2</i>                                   | ACOTEX (Spain)   |               |               |

Note: The views expressed in this publication do not necessarily reflect the views of the organizations.

*Table 1* is the sample matrix that includes the details of the participants involved in the research project divided into three groups: *Experts in Sustainability Reporting*, *Brands*, and *Industry Associations*. To be more specific, *Table 6* is included in *Appendix B* with specific information of each organization of the sample and a brief description of why they are sustainable. *Experts* included four sustainability reporting professionals, including senior managers and partners of key reporting institutions and a senior lecturer on corporate governance. *Brands* gathered five sustainability directors of different apparel brands and *Industry* refers to 2 managers of Textile associations. All the brands chosen for the sample share common features in terms of disclosure as they report their impact to some extent. All of them have different impact certificates related to the quality of their materials, their level of emissions, their list of suppliers, or the conditions and fair labor practices along their supply chain. Regarding the country of origin features, there are 2 Spanish brands, 3 Swedish brands, and one member of each country's textile association. Considering that a firm with over 500 employees is considered big, the brands' different sizes rank from small brands (i.e., Bloi), medium-sized firms (i.e., Ecoalf), and more prominent brands (i.e., Arket).

#### 4.1.2. Semi-structured Interviews

The first step to prepare the interviews is to design an Interview Guide (See *Appendix A*) that includes a set of open-ended questions designed for each group of participants. Afterward, a pilot interview allowed me to check the questions' quality and control the estimated timing per question. Participants were contacted through email and LinkedIn in the first place to schedule an online zoom meeting that lasted about 30-40 minutes on average. The interviews took place from the 7<sup>th</sup> of April 2021 until the 17<sup>th</sup> of May 2021. Before every meeting, a Consent Form (See *Appendix C*) was sent to the participants to record the meeting. Hence, raw data is obtained from the recorded interviews immediately transcribed after taking place using the transcriptions Zoom extension Otter. The recording of the interviews is essential to ensure the accuracy of the data collected while avoiding misunderstanding each respondent's answers. The interviews were conducted in English and Spanish, depending on the preferences of the respondents.

## 4.2. Analysis of qualitative data

To analyze the qualitative data from the transcribed interviews, I followed the steps proposed by Creswell (2014) as specified in *Figure 3*. Consistent with this figure, the first step taken with



the transcribed interviews was to organize and prepare the data for its analysis, reviewing the accuracy of the transcriptions and including notes that highlight the essential findings per interview. Afterward, the coding process used the computer software NVivo to make “*the analysis faster and more efficient*” (Creswell,2014). This tool allows organizing the information in themes and cross-examines the different findings from both groups to build the evidence based on the themes and subthemes that emerged.

The process of coding interviews is laborious and time-consuming as it involves moving back and forth between each transcription and keeping assigning codes to the different parts of the texts. Gerson and Damaske (2020) highlight the need to simplify the content of the interviews to raise their analytic power, even if it means losing some richness and details in the process. Firstly a preliminary list of codes was established based on the theoretical background (i.e., Regulation, Industry pressure) to provide a general baseline from which new trends, patterns, and ideas will appear to refine the analysis (Gerson and Damaske, 2020).In line with the stages of analysis, Garrison et al. (2013) suggest the initial codes are first based on keywords and repeated sentences. Secondly, the collection of codes that share similar themes let data be assembled in concepts. After that, similar concepts are grouped in categories that are later related to generating new theories.

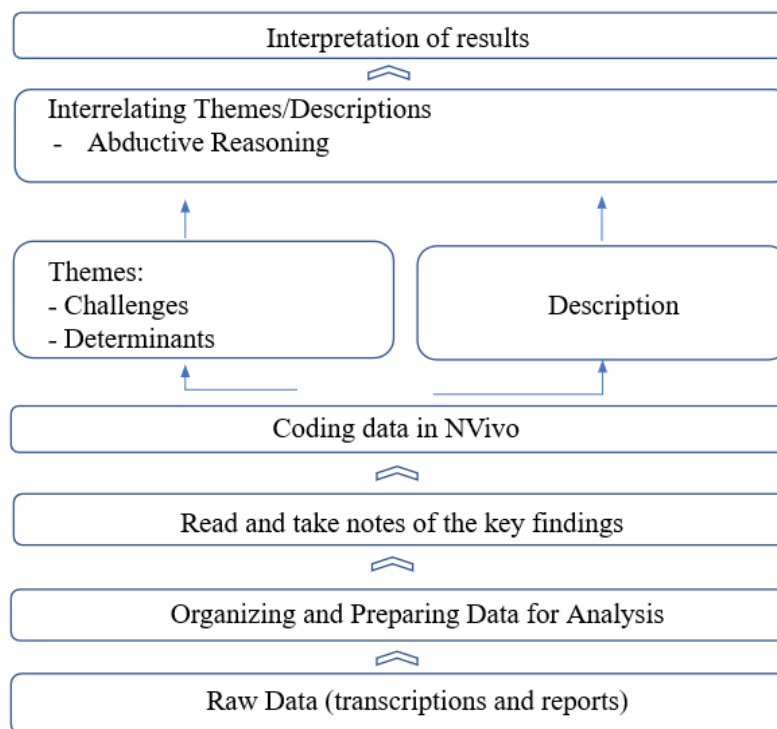


Figure 3:Qualitative Design. Author's elaboration. Adapted from Creswell (2014)

Creswell (2014) distinguishes codes into three essential categories: those expected and based on the previous literature (Theoretical codes); those surprising and not anticipated and lastly, unusual codes, which he considered of conceptual interest. The process of coding aims to organize the concepts discussed in the interviews for later interpretation, but especially to answer the initial research questions. Hence, the main categories to distinguish between are “*Challenges of Sustainability Reporting*” and “*Determinants of Sustainability Reporting.*” The codes included in these categories were further divided into themes as sub-themes that allow the refinement of the findings. Table 2 summarizes the codes that emerged in the interviews related to the initial determinants of sustainability reporting: Regulations, industry pressure, consumers, and stakeholders’ demands; as well as additional factors that were mentioned such as media pressure, critical shocks (i.e. Rana Plaza collapse) or internal reasons (brands disclosing their impact as part of the firms’ philosophy). The second section of the table specifies the challenges and barriers that the respondents consider essential to overcome. The first column includes the “*theoretical codes,*” as they were already mentioned in the literature. In contrast, the second part is composed of unexpected challenges that interviewees mentioned but has not been analyzed for research purposes. The empirical analysis is crucial to distinguish the respondents' nature to depict the main differences between the experts' perspectives, brands' and Industry Associations. It could be said that the experts provide a more external view of the landscape of sustainability reporting, whereas the Sustainability directors and Industry experts provide answers from a more internal perspective.

Bryman (2014) identifies four key tools for qualitative analysis: theoretical sampling, coding, theoretical saturation, and constant comparison. Theoretical saturation is crucial to limit the scope of the research in terms of sampling and coding. The sample size of this project is 11, a quantity that, despite appear insufficient, reached saturation “*because fresh data no longer sparks new insights or reveals new properties*” (Creswell,2014, p.296). Concerning coding, I reached saturation because there was “*no further point in reviewing data to see how well it fits your concepts or categories*” (Bryman,2014,p.568). The main purpose of the analysis was to increase the understanding of how participants shaped their values, opinions, and behaviors. Furthermore, the context of interviewees was analyzed by taking into consideration the brands attributes of size and country of origin.

Table 2: Categories, Themes, and Codes created from the interviews

| DETERMINANTS OF SUSTAINABILITY REPORTING   |   |
|--|---|
| Themes   | Sub-Themes  |
| Stakeholders and Industry Pressure   | <ul style="list-style-type: none"> <li>- Market positioning</li> <li>- Stakeholder Demand</li> <li>- Investors</li> <li>- Employees</li> <li>- Suppliers</li> </ul>   |
| Regulatory Framework   | <ul style="list-style-type: none"> <li>- Regulation</li> <li>- European Union</li> </ul>  |
| Consumers  | <ul style="list-style-type: none"> <li>- Consumer differences                             <ul style="list-style-type: none"> <li>o Across countries</li> <li>o Across generations</li> </ul> </li> <li>- Responsible consumption</li> <li>- Communication with consumers</li> </ul> |
| Other  | <ul style="list-style-type: none"> <li>- Critical shocks</li> <li>- Media pressure</li> <li>- Mixture of all</li> <li>- Internal reasons</li> <li>- Stock Exchange</li> </ul>   |
| CHALLENGES OF SUSTAINABILITY REPORTING   |   |
| Theoretical Codes  | Emerging/Unexpected Codes   |
| <ul style="list-style-type: none"> <li>- Greenwashing</li> <li>- Firm Size</li> <li>- Fast Fashion</li> <li>- Lack of understanding</li> </ul> | <ul style="list-style-type: none"> <li>- Comparability</li> <li>- Social Reporting</li> <li>- Tax transparency along the supply chain</li> <li>- Price sensitivity</li> <li>- Transparency Disadvantages</li> </ul>   |

### 4.3. Limitations

The global pandemic caused by COVID-19 has made it almost impossible to establish face-to-face meetings due to the current restrictions encouraging social distancing; that is why the interviews were conducted online. On the other hand, remote interviews are beneficial to contact people from different parts of the world, which was considerably helpful for collecting the data for this research. Moreover, interviews can be quickly recorded and immediately saved for their

later transcription, a process that may be slower in face-to-face interviews; however, they also show some flaws. Firstly, concerning the first step of contacting the participants, the tendency to refuse to participate increases, and the response rate could diminish (Bryman,2014). Contacting the interviewees required considerable time and even more to respond and fix a date for the meeting. Many participants rescheduled their interviews, which implied reorganizing the planning of the research a couple of times. The response rate from the brands was limited, which is why the variability of the different origins of brands is narrower than expected. Indeed, I contacted 51 respondents, of which only 19 replied and 11 of those accepted. However, it seemed like data saturation was reached, so the drawbacks that limitations entailed were reduced. In line with Bryman (2014), remote interviews entail disadvantages such as a lower engagement with the interviewees as there is less spontaneity and that the researcher cannot see if the interviewees are distracted or checking information. Likewise, the researcher cannot capture the body language or take any notes about non-verbal data, especially when the participants had their camera off. As expected, a few problems took place during the interviews due to technical issues such as bad internet connection, different time zones, and deficient Zoom links. As a result, some interviews took shorter than expected, which means that some additional insights were lost in the way.

According to Creswell (2014), the main advantages of this method are the possibility to control the line of questioning, being able to collect historical information from different perspectives. Overall, interviews are helpful for cases in which participants cannot be directly observed. He further stressed the critical limitations like the fact that the data collected does not come from a natural field setting or how bias can arise from the researcher and participants. Finally, another limitation to remember is related to the language barriers that the interviews entailed, as they were conducted in Spanish and English. The participants were from different nationalities, so most responded and explained their views differently from their mother tongue. As much as the participants, the researcher had advanced levels of English, but some answers could have been misunderstood. Likewise, the translation of quotes from Spanish to English could pose a threat and imply reducing the meaning of some concepts while at the same time adding extra words to the original quote would change the interviewees' voice, so it is a challenging task (van Nes et al., 2010).

### 4.3.1. Participant Bias

The data collected from interviews result from information filtered through the respondents' views, a feature that Creswell (2014) considers one of the main disadvantages of this method as it threatens the external validity of the findings. The participants can present what Bryman (2014) refers to as "*Social desirability bias*," which implies data distortion caused by respondents trying to establish accounts that conform to socially acceptable beliefs or behavioral models. The researcher's presence could also be a factor determining bias in participants' responses (Creswell,2014), but this effect may be reduced when conducted online. Moreover, the interviewees are part of different brands and institutions, so that the answers might have been tailored favorably. Hence, the researcher should dissect the answers and read between the lines to better interpret the results. In this specific case, the participants working as Sustainability Directors entered their brand when it was already established. They did not decide to get involved in environmentally friendly practices or choose to report their impact.

### 4.3.2. Researcher Bias

Qualitative research is often referred to as more subjective than quantitative in general terms, so the researcher must aim to be objective throughout data collection and analysis. Mitchell (2018) considers that the main threat for the researcher is to fight the tendency to be personally involved with the interviewees as it implies being empathetic. This task is especially challenging when the interviewees are in influential positions. According to Philipps and Mrowczynski (2019), researchers should not stick their findings to the mere interpretation of transcripts because that would only provide subjective explanations based on the belief that narrated experiences are real (p.61). Once again, it is necessary to remember that the responses may be affected by social-desirability effects, so it is essential to be careful when interpreting the results.

## 4.5. Ethical considerations

This research was carefully thought to avoid ethical issues at every stage, from the study's design until sharing the results. Ritchie (2014) stressed the importance of four essential items: informed content, avoiding harm in data collection, doing justice to participants when analyzing the data, and respecting confidentiality in writing the results. To ensure that the research holds the essential ethical considerations, I followed Creswell's (2014, p.132) suggestions to overcome

the possible issues along the entire analytical process. Firstly, the participants were told the purpose of the study and how data was going to be used. After receiving their acceptance from participating in the study LUSEM standard consent form was sent (See appendix C) specifying that their “*participation in the research is voluntary and thus they are free to refuse to participate and withdraw from the research at any time.*”

The researcher needs to be “*Ethically sensitive*” from the beginning of the research (Bryman,2014), which means that the interview guide should include gentle, explicit, and not harmful questions. Furthermore, the empirical analysis of the data should report data with unbiased language, reporting multiple perspectives and constantly reporting honestly withholding to share personal judgments (Creswell, 2014,p.132). In this research, participants were in a difficult position to pose their views about this topic, so keeping confidentiality is essential. Many respondents were particular about the fact that they were talking for themselves and not in the company’s name, so this should be considered when interpreting the data. Because of these reasons, the names of the participants are not included in the analysis as the researcher attempted to use composite stories so that individuals cannot be identified. Also, some respondents asked for a copy of the research before its publication to give their feedback about how they were quoted, so I sent the paper to them beforehand. Finally, it is crucial to credit for ownership of the findings to all the interviewees involved in the project by mentioning their collaboration in the section “*Acknowledgements.*”

# 5. Empirical Analysis

This section is divided in line with the research and sub-research questions. Section 5.1 answers the overarching question of the determinants of sustainability reporting; section 5.2 answers the sub-research question about the existing challenges to face; and section 5.3. responds to the last questions of whether the dynamics followed by apparel brands differ across countries. Overall, this section addresses the second sub-research question by constant comparison of the different perspectives across groups of interviewees of different nature. The analysis is divided into an inward perspective from within the sustainable fashion sector represented by interviewees from brands and industry associations and a more external perspective from sustainability reporting experts. Along with this analysis, interviewees' confidentiality is ensured by referring to them as previously specified in Table 1. Noteworthy, all interviewees answered the questions based on their personal opinions and not on the organization or brand name.

## 5.1. Determinants of Sustainability Reporting

To answer the first research question, this section provides an overview of what the interviewees consider the factors of sustainability reporting. First, the perspective from the group of experts serves to analyze the understanding of interviewees working outside the fashion industry. Afterward, the internal perspectives are given by interviewees from sustainable fashion brands and textile industry associations.

### 5.1.1. External perspective

The experts' perspective on sustainability reporting describes a landscape that determines the evolution of the overall private sector. The interviewees of this group are not experts in the apparel sector, but their experience in the field of reporting is crucial. However, there might be sector-specific particularities less specified, but this should not be problematic. It is essential to specify the commonalities that the participants concurred regarding overarching issues. Firstly, all the experts were optimistic about ecolabeling and impact certificates as drivers of transparency. Expert 4 specified that *“even if (ecolabels) are not successful (...); they achieve awareness, make customers more critical and raise these issues. (...). Just the attention will*

*already have a big impact on development*". Third parties certifications are supposed to provide credibility to the brand while benchmarking to position the brand in a competitive market.

Nevertheless, experts perceived problems related to the lack of alignment and comparability between the different labeling schemes. Moreover, most experts agree about the complementary role of voluntary reporting, but they also remark flaws related to alignment issues. For instance, Expert 1 mentioned:

*"The voluntary initiatives play an extremely important role but have not finally solved some issues related to further alignment, consistency, and comparability of sustainability data. That's where regulation can play a key role."*

All experts agree that even if sustainability reporting is encouraged by a mixture of factors, a proper regulatory framework is fundamental to ensure quality and standardization. Expert 2 asserted that *"It's time for specific regulation. In Europe, the Commission tends to be the most progressive regulator on this."* He further mentioned that for transnational issues such as climate change, solutions are *"initiated in Brussels and governments have to collaborate in addressing it."* Expert 1 concedes that *"ideally, we would have a global regulation (...) understanding that there are different needs and different maturity levels across countries and regions"*. Expert 4 refers to the European Union as a *"major game-changer."* Generally, all the experts showed an optimistic view towards the upcoming adjustment of the European Non-Financial Reporting Directive (NFRD). Expert 3 also mentioned that *"The European Commission is forcing investment funds and fund managers to evaluate the companies in which they invest (so) indirectly those companies are forced as well. (...) If you are trying to direct capital towards certain companies, regulation helps a lot."*

Meanwhile, experts were not so persuaded about the potential influence of consumer pressure for several reasons. Firstly because *"they do not necessarily solve the challenge of the comparability of sustainability reporting"* (Expert 1). Secondly, as explained by Expert 2, *"consumers can have double standards"* as they claimed to prefer sustainable products despite the price but then failed to act accordingly in their purchasing decisions. Expert 4 specified that what diminishes the potential power of consumers is their lack of organization as *"it's very rare (to) find something that many consumers can agree upon to make a difference."* Besides the different flaws identified, most interviewees agreed that new generations could potentially



determine authentic changes. In particular, Expert 3 considered that they began a cultural change because *“they have internalized better the impacts of consumption.”*

Interviewees mentioned the role of industry pressure to some extent as well. For instance, Expert 4 expects that sustainability reporting will go mainstream and then companies will be expected to commit to following the *“global trend.”* Likewise, Expert 3 was very explicit about the importance of sustainability reporting for market positioning, reassuring that this new pressure:

*“responds to a dynamic of economic change in which we used to see the economy as a way of serving a single agent of interest. Now, we understand that for many reasons, it has to (..) respond to the expectations of all the agents involved.”*

Following the same line, most interviewees perceived an increase in the overall expectations of stakeholders concerning the positive impact of the brands. Among all, investors are the most important ones, especially to foster voluntary reporting. This pressure is especially relevant for bigger companies, especially the ones listed on the stock exchange. Expert 3 considered that brands perceived the emergence of *“Impact investment”* and that is what *“persuaded (them) to generate social value, report it and make it visible.”* Expert 4 envisaged investors as those demanding detailed information to channel their funds towards brands that appear to be less risky in the long run. Overall, all interviewees suggested, to a certain degree, alternative determinants of sustainability reporting that were not initially considered in the research design. Table 3 summarizes the results specifying the key arguments given by the experts to consider these new factors as determinants.

Table 3: Key messages from experts about alternative determinants of sustainability reporting

| <b>OTHER</b>       |   |
|--------------------|---|
| Critical Shocks    | <p>&gt; Shocking events such as Rana Plaza's collapse accelerated the process of transparency because it encouraged the brands involved to improve their reputation.</p> <p><i>"One big accelerator, unfortunately, has been shocking events (...). Then, progressively, as regulators see more things(they) start introducing regulatory requirements (...). As the issue matures, the requirements over the years become more specific."</i> (Expert 2)</p>   |
| Media Pressure     | <p>&gt; The Media also puts some external pressure by aligning consumers to respond actively to a particular scandal.</p> <p><i>"It's often companies who had a huge sustainability scandal (...) you would often see that after a year or two, they were perceived as very sustainable by consumers."</i> (Expert 4)</p>   |
| Risk Assessment    | <p>&gt; Currently, the risks connected to environmental and social undesirable impacts have increased, so including this practice as part of the risk analysis is also a driver.</p> <p><i>"Not dealing with sustainability strategically has risks and that companies should analyze not only economic but also social and environmental sustainability risks. This is an opportunity precisely because it can help you to avoid risks."</i> (Expert 3)</p>  |
| Other Stakeholders | <p>&gt; Employees are seeking to work in responsible companies.</p> <p><i>"The new generations of employees within the business. They also have this interest, right? They also request that from the employer Basically that they at least report on it, but hopefully also act."</i> (Expert 4)</p>   |
| Cooperation        | <p>&gt; Cooperation is essential to engage the smaller companies in sustainability reporting</p> <p><i>"The big companies can lift a lot of that because they will have a lot of SMEs in their supply chains and if they require to get that information into their reporting, they can also build the skills in the system in the smaller companies to provide that information"</i> (Expert 4)</p> <p><i>"Industry associations are key in coming out with toolkits that small companies their members can use."</i> (Expert 2)</p> |

### 5.1.2. Internal perspective

In this part, the interviewees who provided a perspective from within the apparel industry are working in sustainable brands or national textile industry associations. Most of them agree about consumers being the most influential factor and industry pressure to encourage sustainability reporting. Predominantly, brands were not so persuaded about the need for regulation, although they did acknowledge the role of the European Union to accelerate changes. Furthermore, Brand 4 was optimistic about the future EU legislation on due diligence and its potential influence on pushing bigger brands to adapt faster. All the answers from this group of interviewees could veil

the possibility of giving less importance to the relevance of regulations as deeply; they may not be so desirable from an internal perspective. Meanwhile, the interviewees working for the apparel sector as a whole were more persuasive about the need for regulation. Industry 1 remarked the need to “*strive for international standards, common criteria and definitions for the reporting work. (For that) the EU can play an important role.*” Besides, Industry 2 explained that the brands from the Spanish apparel sector tend to be reactive so “*If there was no upcoming regulation (...), brands would not have been in such a hurry to start changing (...) those unsustainable processes that they have within their supply chain.*”

Concerning the impact of industry pressure in sustainability reporting, all brands were aware of the influence that more prominent brands could have in paving the way. Brand 2 contemplated that they are “*pushing others to be more transparent and we have been inspired by others.*” The perception of Industry 1 went along with this idea that “*bigger companies are paving the way (and) smaller companies get inspired and motivated to be more transparent.*” Likewise, Brand 3 pointed out that even suppliers are adapting their products to the demands of larger companies such as INDITEX, which is increasing the demand for sustainable materials. Another interesting point given by Brand 4 brought to light the role of other “*Industry Partners*” such as Zalando, a marketplace that is making sustainability assessment a requirement for brands to be eligible to sell products through their online platform.

The brands from this sample have integrated sustainability to some extent, so they target responsible consumers to a greater extent. The pressure for these consumers obliges brands to provide more detailed information regarding their sustainable impact. For instance, Brand 3 mentioned that “*customers often get in touch (to) ask questions, and that is when we think about it.*” Lately, consumers' preferences have shifted as their awareness of climate change increases; Brand 4 pointed out that “*after the pandemic, more and more people are putting interest in sustainability as a core,*” which means that this pressure on the demand side may increase. From a sectoral perspective, Industry 2 was not very optimistic about the role of responsible Spanish consumers as a driver of change. However, he mentioned consumer pressure as a disincentive for Greenwashing:

“*Consumers can easily access all the information about brands; what they have done in the past, and what they are doing (in the) present. (So) not being consistent with the brand attributes transmitted, will take its toll sooner or later.*”

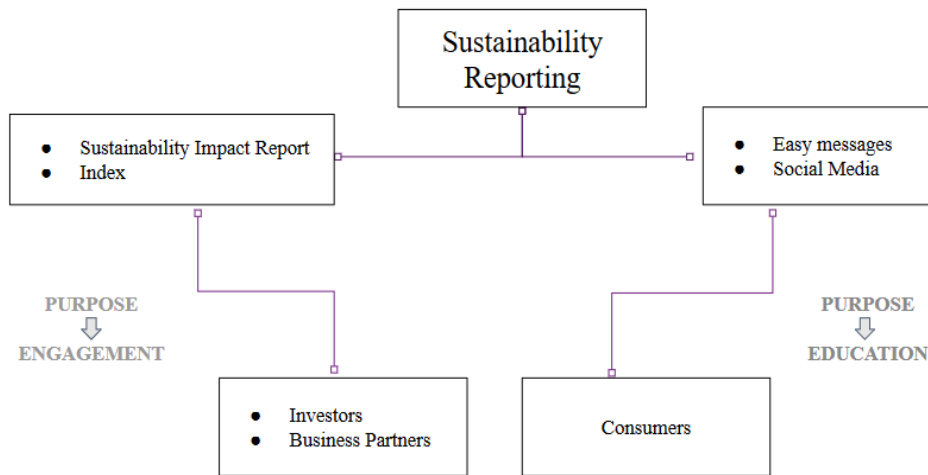


Figure 4: Different Channels of Transparency towards crucial stakeholders.

Author's elaboration

Furthermore, brands were very accurate in observing different strategies to communicate transparency depending on the stakeholder. Consistent with Figure 4, the strategies mentioned by the interviewees differ if targeting investors or consumers. Brand 1 argued that “*the main target for sustainability report is not the consumer (...) it's (for) business partners, other stakeholders, and the investor community.*” Similarly, Brand 3 mentioned that “*There will always be people that don't care, but normally, that's (because) they're not aware. (...) So we(should) provide the consumers with data in a friendly way.*” Brand 1 recognized their responsibility to consult with “*the research community and academia to find out what is scientifically proven and communicate it (to) educate customers on these topics.*” Finally, it is essential to mention the additional determinants of sustainability reporting in the fashion industry that the interviewees mentioned besides the three theoretical pillars. Table 4 specified the key quotes from the interviewees from brands and industry associations who considered sustainability reporting as determined by internal reasons from the brand owners; critical shocks, scandals, the need for brand building, and close collaboration between the different actors involved. Industry 2 was especially convincing about the fact that brands only report voluntary their impact if sustainability is the purpose of the brand.

Table 4: Key messages about the alternative determinants of sustainability reporting from the apparel brands' and Industry Associations perspective

| <b>OTHER</b>       |   |
|--------------------|---|
| Internal           | <p>&gt; Many brands mentioned that sustainability reporting is derived from the internal willingness of the brand owners.</p> <p><i>"We have owners that genuinely, really want us to work sustainably, so it's very much part of our values and I think that has been the driver (...)." (Brand 1)</i></p> <p><i>"The expansion of our transparency, ideas and initiatives didn't come from outside, it has been a very internal process in a way." (Brand 4)</i></p> <p><i>"If you do it voluntarily, it is because the purpose of the brand is to be sustainable by trying to change the production process, the supply chain, in a way that the final consumer can see it, so I think there is a reality and a truth behind this voluntary communication." (industry 2)</i></p> |
| Critical Shocks    | <p>&gt; Brand 1 mentioned the Rana Plaza collapse as the determinant that accelerated the evolution of transparency.</p> <p><i>"There was a big change with the Rana Plaza incident, (...) where many garment workers could not get out in that fire. (...). (It) was an eye-opener for the industry and consumers (to see) the conditions of the fashion industry from a social perspective. (That) led to increasing transparency from that angle." (Brand 1)</i></p>   |
| Brand Building     | <p>Brand Building is recognized as a determinant for Voluntary Reporting.</p> <p><i>" You want to share with your customers, your story, and especially if you're doing good things, you want to share that. But it's also brand building. It's competitive, and it's brand building. It will strengthen your brand." (Industry 1)</i></p>  |
| Cooperation        | <p>&gt;Collaboration is crucial to engage all the actors in the sector to do the same practice.</p> <p><i>Sustainability is about all of us rowing together on the same path because we are aware that we have practically no time. (...) We cannot make the change alone; we need the collaboration of even the supply chain.- (Brand 5)</i></p>   |
| Other stakeholders | <p>&gt; Suppliers are willing to be more transparent.</p> <p><i>"The suppliers, the supply chain, are getting more familiar with this type of reporting and supply lists, public supply lists. Like 10 years ago, this was not common, and you had to convince suppliers to be on the lists. But nowadays, they see the benefits of it." (Industry 1)</i></p> <p>&gt; NGOs are not new, but their demand for transparency to the Fashion Industry has increased.</p> <p><i>"There might be some NGO interest in it as well, but I believe that the NGO interest has been more or less the same during a very long period." (Industry 1)</i></p>   |

## 5.2. Challenges

This section aims to answer the second research question to identify what barriers and challenges interviewees identified regarding sustainability reporting within the fashion industry. Each group perceives different challenges based on the context in which they are based, but there are some issues that most participants agreed upon. Among others, interviewees concede that it is urgent to discourage greenwashing to rebuild the credibility of sustainability reporting. Most of them suggested standardization and stricter regulation as the critical solutions for this matter. For example, Expert 3 indicated that policymakers could “*avoid greenwashing by forcing non-financial reporting but assessing it as well. Right now you have to report interest (and) explain yourself, but nobody is assessing whether it is greenwashing or not*”.

Likewise, most of them perceived the social scope of sustainability reporting as more challenging. Brand 4 pointed out the difficulty to capture social issues:

*“The audits are only capturing a certain point of time (...). (The) reports and the corrective actions (we received) are (...) valid for the situation, they are in the factory. (...). But underlying, the structural problems like harassment, gender discrimination or freedom of association (...) are quite difficult to capture in the audit report.”*

It could be said that the experts showed a more optimistic view about social reporting than the brands’ employees. For instance, Expert 2 was very convincing to explain that “*social scientists know that measuring social issues is perfectly doable. It is just more time consuming and more costly*”. To make a clearer distinction between interviewees’ perspectives, this section is subdivided into the external view of the experts and the internal perspective from within the fashion industry to better understand the challenges perceived in the process of reporting sustainable impact.

### 5.2.1. External perspective

The interviewees working in reporting institutions identify the specific obstacles that make the reporting of apparel brands difficult. Figure 5 compiles the main challenges that the experts considered when asked in the interviews. In line with the figure, there are two stages where the experts perceive obstacles; firstly, to report brands’ impact and second, to communicate the

results for stakeholders engagement. Table 7 (See Appendix B) shows the key quotes that gathered what the experts argued about each challenge.

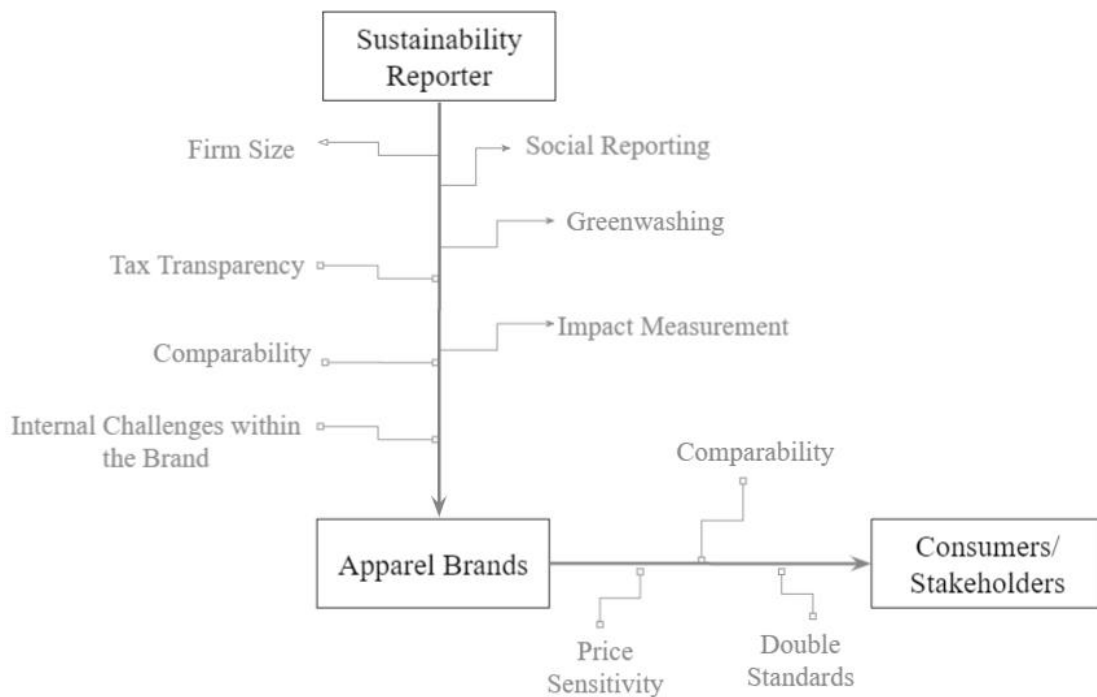


Figure 5: Challenges perceived by experts for sustainability reporting. Author’s elaboration

Above all, the most crucial obstacle for sustainability reporting is the lack of comparability and standardization of sustainability data and the existing labeling schemes. All experts were concerned about this issue as it entails problems for making reliable comparisons across brands. Furthermore, it confuses consumers as they tend to be overwhelmed by the multiple impact certificates they are supposed to judge. Interviewees have consistently recognized standardizing reporting as vital, and they urged this change at the European level. Among other challenges that emerged from the data, interviewees revealed several interesting points. Expert 4 mentioned the difficulty of gathering brands’ tax data per country because it depends “*on the company's instruments (...) to obtain the information, but also the context they operate in.*” Impact measurement is perceived as a complex process; Expert 3 remarked on the difficulty of demonstrating how a brand generates burden; he claimed that “*impact means change, it does not mean output or result.*” Furthermore, the internal structure of brands could imply drawbacks related to measurement, data collection, and assessment, as Expert 1 remarked. Regarding the challenges related to the demand side, experts perceived obstacles related to consumers' double

standards associated with their price sensitivity, and this problem is difficult to evade. Remarkably, Expert 2 mentioned an interesting point about the efficacy of stock exchange listing requirements in practice:

*“More stock exchanges are private companies and if some members ignore listing requirements and get away with it, they do not get sanctions. The stock exchange does not want to upset its members, so there is a bit of conflict of interest. (...). There is a reputational issue of credibility for stock exchanges themselves.”*

Interviewees showed differing views concerning how firm size could be seen as a potential obstacle for sustainability reporting. Most experts expressed that reporting should not be problematic for Small and Medium Enterprises (SMEs) as long as the regulations are adaptive to the brands' size when they ask for a certain level of disclosure. For instance, Expert 3 acknowledged that *“80% of B Corp certified companies at European level are SMEs (...). Many start-ups are already born with this business philosophy, so it is easier for (them).”* Expert 2 also seemed to be very optimistic about startups; he perceives them as *“the ones who will be proactive and take the initiative. (Whereas) the big companies (are) being more reactive, responding to consumer pressure and regulatory requirements.”* However, even if overall experts are optimistic about SME development, they are aware of the difficulties associated with their size. Expert 1 recognized that *“It is very hard to reach out to SMEs,”* so he suggested that *“Industry associations are key in coming out with toolkits that small companies their members can use.”*

### 5.2.2. Internal perspective

This section gathers the views from interviewees working in brands and industry associations to analyze the obstacles impeding the reporting of impact and its communication. Figure 6 summarizes the mentioned challenges in two stages: the obstacles for reporting impact and the problems related to communicating results with stakeholders. Table 8 (See Appendix B) shows the key quotes that guide the creation of the figure. To interpret the different obstacles that the interviewees of this group identified is essential to consider firms' size. Overall, brands agreed that transparency is demanding and resource-intensive, and that could be a problem for smaller enterprises. However, at the same time, they claim that smaller brands' supply chain is easier to track. Differently, Brand 1 also mentioned that as a young company with 300 employees, they



“managed to report on most of the Key Performance Indicators (KPIs) in the GRI. (...)” She later argued that “even smaller or medium-sized companies can report on those disclosures because it is information that you anyways need to have.”

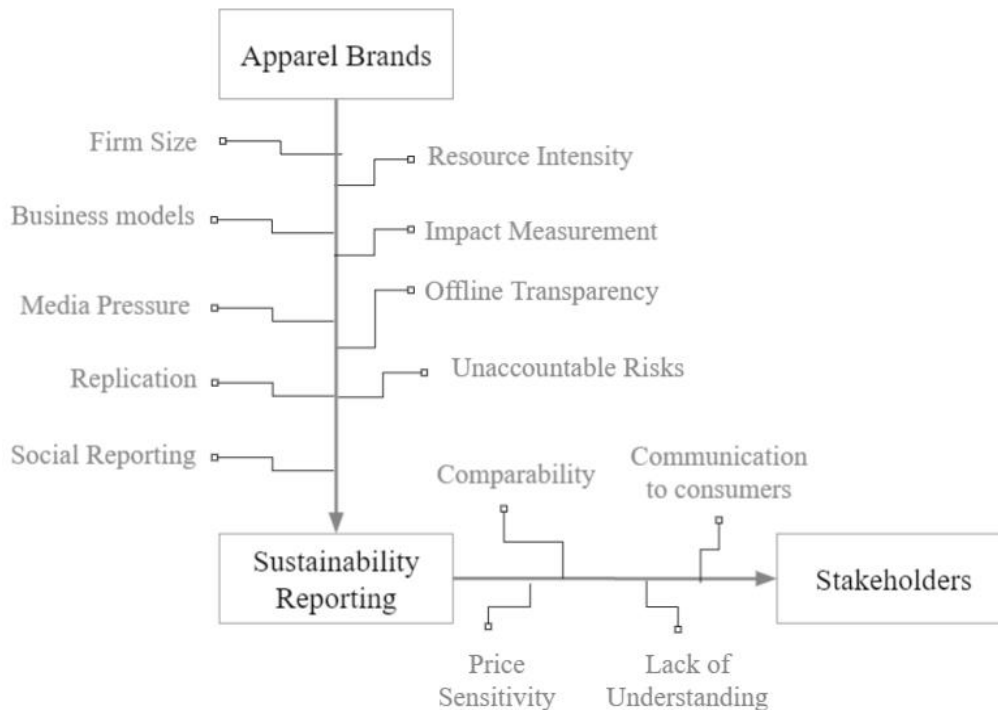


Figure 6: Challenges faced by Fashion Brands for Sustainability Reporting. Author’s elaboration

Brand 5 mentioned that some risks are unaccountable and difficult to control: “it is impossible to plunge our hands in the fire saying that there is no risk in our entire supply chain, what we do is to put vetoes to minimize those risks.” Among these risks, social issues are susceptible, and that is where media pressure is more substantial. Brand 1 regarded the media as a potential obstacle for brands reporting their social impact, as it tends to be misjudged. Furthermore, Brand 3 mentioned that sharing detailed information could affect their market positioning allowing their competitors to replicate their strategies. Besides, reporting brands’ impact is discerned as resource-intensive, which is a significant challenge for the apparel industry. Brand 5 remarked that getting certifications requires “to dedicate resources internally to prepare” for annual audits and also for paying the required fees. Industry 2 pointed out the need for environmental practices to be economically sustainable; otherwise, reporting will not be affordable. In line with experts’ answers, interviewees also mentioned issues related to comparability and impact measurement, to a lesser extent.

The interviewees of this group enlighten multiple concerns related to the communication of sustainability reporting. Noteworthy, brand 1 pointed out the difficulty to ensure transparency in physical stores, remarking the complexity of offline transparency compared to online. Industry 1 pointed out that *"consumers' lack of time for comparing and understanding environmental claims makes essential for companies to make their claims in a clear and distinct way,"* The brands from the sample report their impact fairly, but they alleged that they do not think that consumers read through their sustainability report page by page, so it is challenging to share all the details easily. Brand 5 noted the complexity of converting data into appealing messages for consumers to understand as this process typically requires digital tools. Additionally, all interviewees recall that despite the increasing demand for sustainable products, consumers are still sensitive to the price of garments.

It is worth mentioning what Brand 5 recognized that certain multinational corporations have significant bargaining power to persuade regulators in their decision-making process indirectly:

*"Propos(ing) that the largest company in the sector needs to reduce its income by 40% because the planet cannot provide so many resources (...) will imply a reduction in profits, layoffs and closing shops (...). Therefore, it is a measure that the government would never support."*

Fast Fashion is consistently perceived as a challenge to face by the apparel industry. Neither the interviewees from the brands nor the ones from Industry associations discern potential changes entailed by sustainability reporting. Most participants agree with Brand 4 that *"fast fashion brands (...) have a certain business model that is quite problematic in itself,"* and that is the main obstacle for real improvement. Industry 2 explained for the case of Spain that Fast Fashion brands will run a double strategy. He expects them to *"reduce their environmental footprint, but it is very difficult for large chains to be 100% sustainable(...). They will have to sacrifice and (...) sell far fewer units."* Brand 5 found it complex to reshape fast fashion as that will *"affect companies' income statements and country's wealth,"* discouraging brands from adapting their business models. Brand 4 agrees that for the biggest brands to adapt, they should *"decrease the number of suppliers (...) and that means also decreasing the number of products and product categories,"* which makes changes unlikely.

### 5.3. Cross-country differences

Finally, this section intends to answer the third sub-research question, to explore how the dynamics differ across countries. This part analyzes the interviewees’ perceptions of cross-country differences and compares how the context surrounding Spanish and Swedish brands and industry associations affects their perspectives of what led them to disclose their sustainable impact. All interviewees observed evolution in sustainability reporting, but they struggle to recall when, how, and why this process started. Expert 2 firmly believes that it is essential to keep the historical background in mind; he gave a particularly detailed explanation of how sustainability reporting evolved across European countries, compiled in Figure 7. Expert 1 also perceived an improvement in reporting quality since it started.

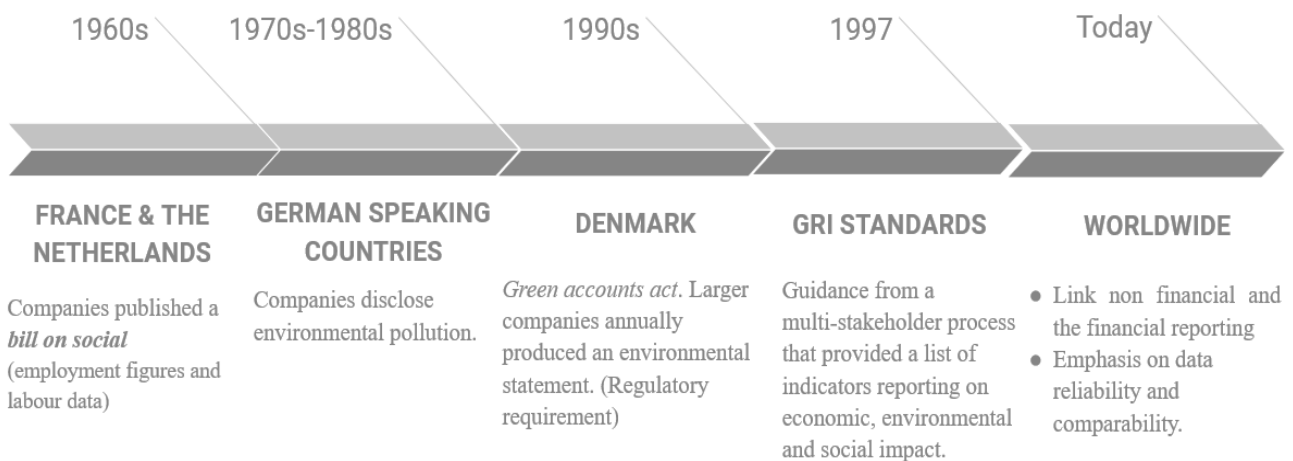


Figure 7: Evolution of transparency according to Expert 2. Author’s elaboration.

Overall, most interviewees agree that Northern Europe, especially Nordic countries, shows more transparency and higher consumer awareness. Expert 2 considers that Scandinavian countries lead sustainability reporting by introducing the initial pressure, which Southern Countries follow through a “*top-down effect.*” In line with this statement, Brand 3 (Spain) appreciated that “*the countries at the forefront set the guidelines (for) others to follow (...). It is a way for other countries that are far behind to move forward and make changes.*”

Interviewees' responses illustrate this “*top-down effect*”. Firstly, sustainable brands' answers showed significant differences to enter the Spanish market than the Swedish. Brand 4 (Sweden) mentioned that they “*were quite early on with transparency (...) to have details on the supply chain (...). We launched our production guide into test in 2013, so it was quite early.*” In contrast,

by the same time, Brand 4 perceived sustainable fashion as uncommon in Spain: *“We launched the brand seven years ago, and when we started, it was quite difficult to find suppliers (...). They did not understand why we wanted sustainable or biodegradable materials, nor why we were concerned about materials origin.”* Secondly, industry associations pointed out the country's differences in the fashion industry. Industry 1 explained what made the Swedish Fashion Industry a leader in sustainability: *“working hard to improve the circular fashion (and there are multiple) innovation projects. We are more open to collaborate and cooperate (...). Companies cooperate between them, with academia, with the authorities, NGOs (and) industry associations.”* Meanwhile, Industry 2 clarified that *“the retail sector has been deeply affected by covid-19 and it is facing a very complicated situation(...). Right now, firms do not consider “I am going to be sustainable” in the short term (...).What (they) have to do right now is to survive.”* Based on the evidence from the interviews, it could be argued that there are remarkable Northern-Southern differences, so analyzing Spain and Sweden allows for specific contrasts to emerge.

### 5.3.1. Spain and Sweden

The interviewees from apparel brands and industry associations were analyzed in terms of size and country of origin. Figure 8 displays the percentage of interviewees’ answers referring to sustainability reporting determinants. In line with these results, it seems that consumer pressure is perceived as the most influential factor independently of the country of origin.

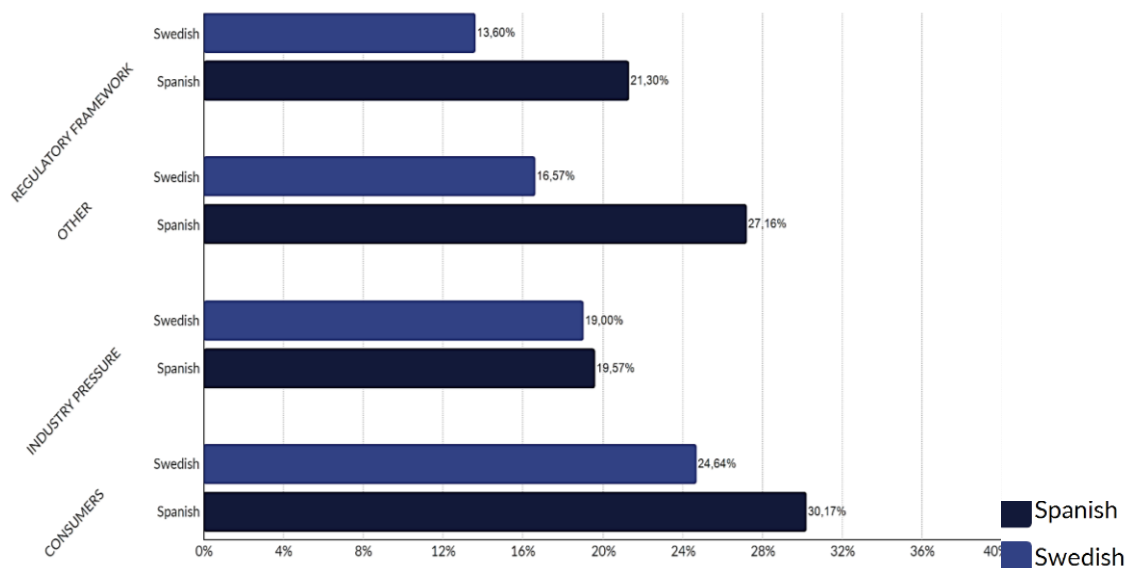


Figure 8: Perceptions of Sustainability Reporting Determinants per country of origin.

Notes: Author’s elaboration. Interview data from apparel brands and industry associations. The horizontal axis displays the Percentage Coverage of references analyzed by NVivo.

Brands’ interviewees perceive cross-country differences in consumer pressure. Brand 5 (Spain) noticed this contrast *“not only (...) in terms of sales, but also (...) because of the level of depth of their questions(about) processes in factories, certifications, etc. (Their knowledge) is well above the average (...) in Spain.”* Accordingly, Brand 1 (Sweden) remarked, *“We see a very strong interest from customers for products that are made in more sustainable materials.”* The main factor that differs across countries is price sensitivity, Industry 2 assured that *“In Spain, it is still very important what the retail price of a garment is as the consumer looks at it more.”* To better frame, the demand side, Eurobarometer (2019) was used to compare interviewees’ perceptions with survey data from consumers, who specify their views on sustainable fashion. Figure 9 displays the differences between consumer interests in clothing sustainability in Spain, Sweden, and Europe on average. It is clear that most participants are interested in the topic, but Swedish consumers are especially concerned (50% strongly agree).

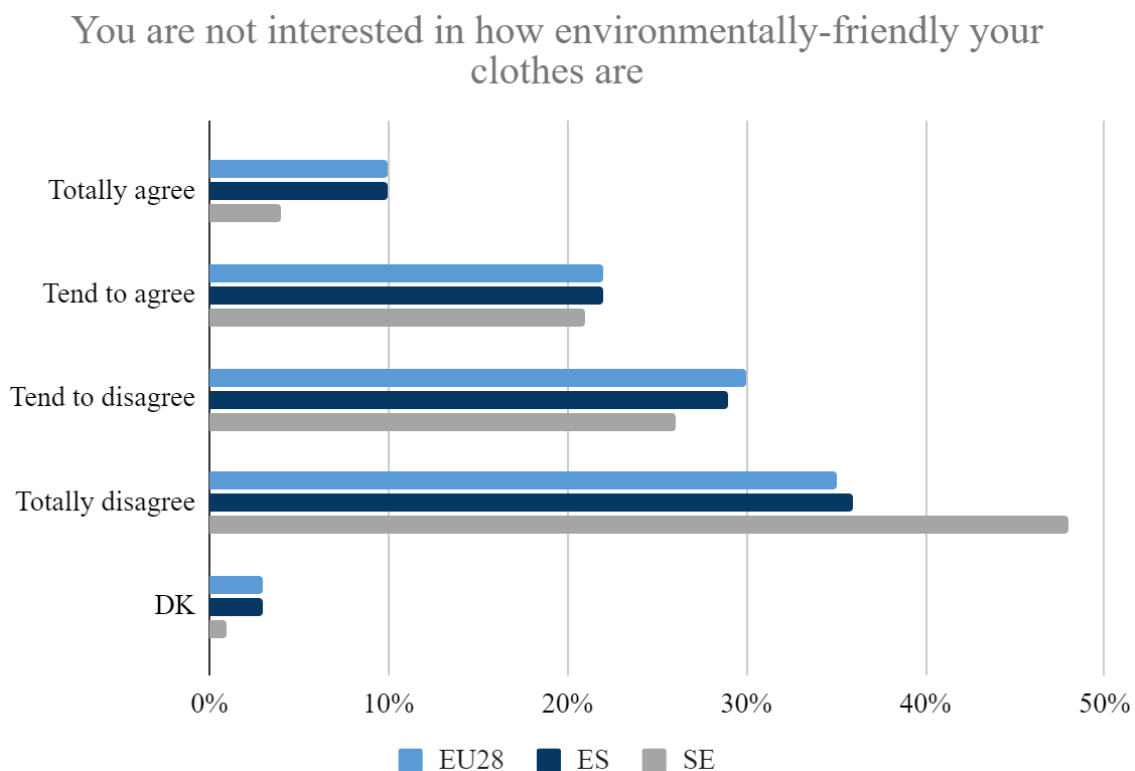


Figure 9: Interest of consumers about clothing's sustainable impact.

Notes: Author’s own elaboration. Data from Spain (ES), Sweden(SE), and European Union Average (EU28). The survey question(QA14.4) *“To what extent you agree or disagree with (...): You are not interested in how environmentally-friendly your clothes are.”* Source: Eurobarometer (2019)

Similarly, Figure 10 shows a feeling of lacking information about clothing impact among consumers, and in this case, Spanish participants feel worse informed by the brands.

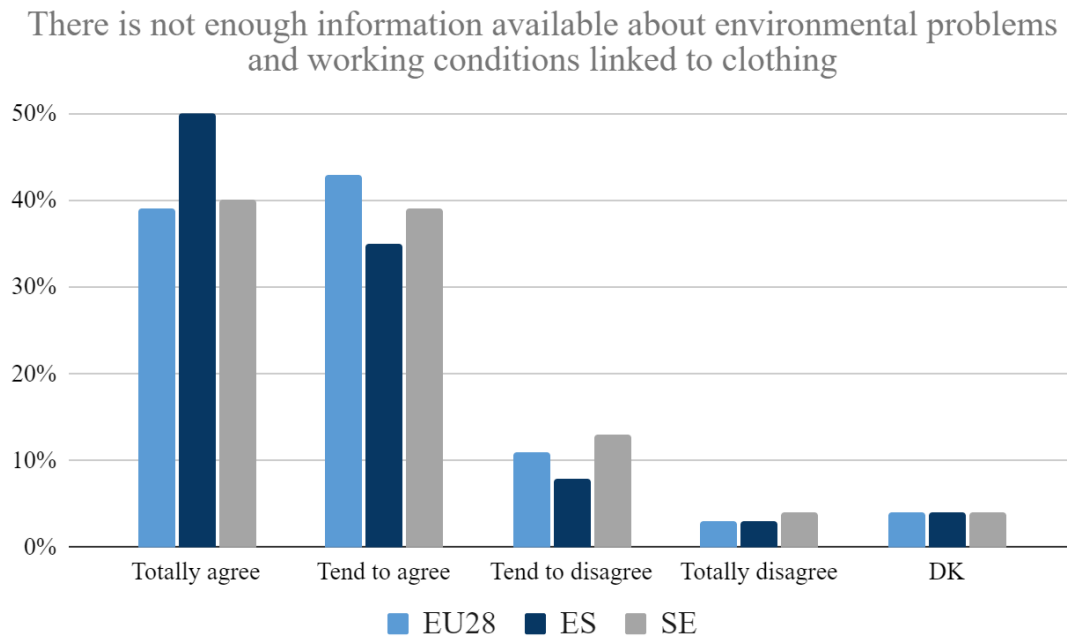


Figure 10: Perception of Lack of information from the brands' point of view.

Notes: Author's elaboration. Data from Spain (ES), Sweden(SE), and European Union Average (EU28). The survey question(QA14.1) "To what extent you agree or disagree with (.): There is not enough information available about environmental problems and working conditions linked to clothing."Source: Eurobarometer (2019)

Regarding the regulatory framework, Spain and Sweden have different structures. According to Figure 12 (See Appendix B) and based on Carrots & Sticks (2021), the reporting instruments from Spain and Sweden are notably different. Sweden has 11 instruments, of which only 4 are mandatory, whereas Spain has 20 instruments, and 10 of those are mandatory. In line with this data, Figure 13 (See Appendix B) shows that Spanish interviewees were more persuasive about the need for regulations (21,30%) than Swedish (13,60%). Overall, it seems like Spain relies on regulation to a broader extent, even though 54 % of Spanish consumers identified a need for harder regulation (according to Figure 13 in Appendix). Hence, it could be said that the current regulation seems to be perceived as insufficient or ineffective.

## 6. Discussion and conclusion

The present research aimed to examine why apparel brands embedded sustainability reporting as a practice. Following the abductive reasoning of the research, this empirical analysis aims to check if institutional isomorphism has explanatory power in the fashion industry. During the analysis, the researcher must critically interpret the respondents' answers, aiming to read between the lines to overcome the method's limitations (Creswell, 2014). Although the research does not aim to reach generalizations, it compares the existing dynamics followed by Spain's and Sweden's respective fashion industries. Under these assumptions, this section argues how the data generated from the interviews relate to the previous literature and how that information helps to answer the initial research questions.

### 6.1. Discussion

This study set out to assess the importance of consumers, regulations, and industry to determine meaningful changes in the fashion industry's transparency. It was crucial to overview how the actors involved perceived the reasons that led them to report their impact. Table 5 shows the key conclusions from the interviews, divided into internal perspectives (brands and industry associations) and external perspectives (experts) to make comparisons easier. Overall, the key messages allowed scrutinization of the accuracy of the research's theoretical determinants as the interview guide was designed accordingly.

Firstly, consumer pressure is perceived as a determinant from the brands' perspectives, but not so much from the experts' side. Experts seem to be in line with Moisander et al. (2010), who showed a critical view towards the "*Green Heroic Consumer*". They seemed skeptical about consumers' potential because of low alignment. Expert 1 specified that consumer pressure does not solve comparability issues, so it is not enough to encourage fundamental changes. Expert 2 distinguished that big brands tend to be reactive to this pressure to maintain their reputation. Noteworthy, the brands from the sample generally target responsible consumers, so their perspectives might differ from fast fashion brands. Generally, brands' interviewees mostly refer to Smith's (2009)'s "*positive ethical consumerism*," instead of the negative one, probably because purchase refusal is difficult to measure. On the other hand, experts and industry associations agreed with Bhaduri and Ha-Brookshire (2011) that consumers can "*name and*

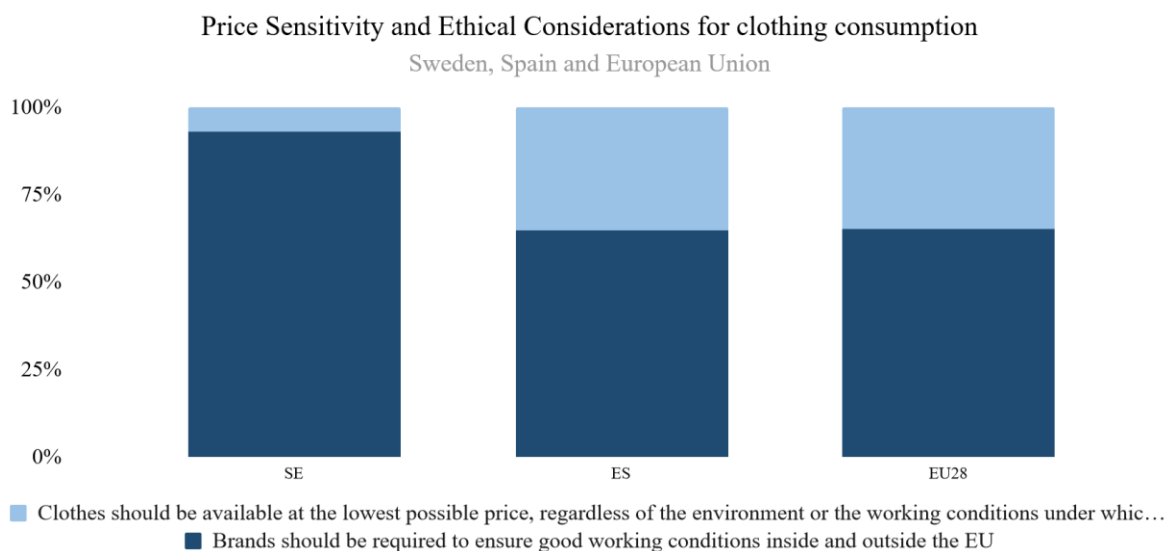
*shame*” brands and threaten their credibility; this is especially true among the younger generations. Notably, interviewees observed a double impact of the COVID-19 pandemic. First, it implied heavy losses due to sales decline; simultaneously, it fostered responsible consumption, making sustainable brands more attractive. Currently, there is limited literature about this issue, so it will be interesting to see which of those factors dominates.

Table 5: Different perspectives of respondents about the determinants of sustainability reporting

| <b>Determinants</b>              |  |   |
|----------------------------------|--|---|
| Theoretical Determinants         |  |   |
| Themes                           | Internal   | External  |
| Consumer Pressure                | <ul style="list-style-type: none"> <li>• Primary determinant</li> <li>• Demands transparency in a simple way</li> </ul>  | <ul style="list-style-type: none"> <li>• Determinant but less influential due to lack of alignment</li> </ul>   |
| Regulatory Framework             | <ul style="list-style-type: none"> <li>• Not so emphasized as a determinant</li> <li>• Regulations for comparability at the European level and to avoid greenwashing</li> </ul>  | <ul style="list-style-type: none"> <li>• Essential determinant</li> <li>• Emphasis over European Non-Financial Directive</li> <li>• Adaptability</li> </ul>   |
| Stakeholders & Industry Pressure | <ul style="list-style-type: none"> <li>• Big brands are paving the way</li> <li>• Fundamental determinant</li> <li>• Investors are the ones reading the sustainability report</li> <li>• Marketplace demand can potentially imply changes</li> </ul> | <ul style="list-style-type: none"> <li>• Sustainability reporting for market positioning</li> <li>• Very important</li> <li>• Mentioned stakeholders as Employees, NGOs, and Suppliers</li> </ul>     |
| Other Determinants               |  |   |
| Critical Shocks                  | <ul style="list-style-type: none"> <li>• Mentioned as a starting point of changes, but not as a determinant itself.</li> </ul>   | <ul style="list-style-type: none"> <li>• Consistently mentioned as a determinant of changes</li> <li>• Rana Plaza accelerated the process and aligned consumers' demands, as well as NGOs.</li> </ul> |
| Media Exposure                   | <ul style="list-style-type: none"> <li>• Perceived as a barrier, brands are scared of how media will deal with what they share</li> </ul>  | <ul style="list-style-type: none"> <li>• Perceived as a determinant, media is also demanding sustainability reporting</li> </ul>  |
| Internal                         | <ul style="list-style-type: none"> <li>• Owners interested in reducing their impact since the beginning</li> </ul>   | <ul style="list-style-type: none"> <li>• No reference</li> </ul>  |
| Cooperation                      | <ul style="list-style-type: none"> <li>• Cooperation between brands, along the supply chain, and with other actors will accelerate the process.</li> </ul>   | <ul style="list-style-type: none"> <li>• Industry associations should engage smaller companies</li> <li>• Big companies should demand smaller to adapt.</li> </ul>                                    |



Likewise, all interviewees perceived clear cross-country differences across consumers, highlighting that the process starts in northern Europe and is followed by southern consumers. Polonsky et al. (2001) discerned a trend towards the homogenization of consumer behaviors. This differs from the responses presented by the interviewees, who regard price sensitivity as a permanent boundary of consumers' choices. Figure 11 is quite revealing in several ways, as it corroborates this issue using Eurobarometer (2019), adapting the data to the scope of research. The figure below illustrates that Swedish consumers are exceptionally concerned about the fairness of clothing suppliers' working conditions; respondents' commitment is above the European average. Similarly, they are less sensitive to price as their ethical consideration predominates. Hence, for the case of Sweden, it could be argued that Bhardwaj and Fairhurst's (2010) intention-behavior gap is minor. A note of caution is due here since price sensitiveness is delimited by disposable income as well.



*Figure 11: Price Sensitivity and Ethical considerations in clothing consumption*

Notes: Author's elaboration. Data from Spain (ES), Sweden(SE), and European Union Average (EU28). Survey questions QA13.4: "Brands should be required to ensure good working conditions inside and outside the EU" and QA13.6. "Clothes should be available at the lowest possible price, regardless of the environment or the working conditions under which they were made." Source: Eurobarometer (2019)

Most interviewees recognized the cruciality of the regulatory framework to some extent. The main difference between the answers given by the brands and those from the experts relies on their perspective of how regulations could affect brands' performance. Apparel brands did not refer to regulations as the crucial determinant of sustainability reporting, probably because they may be negatively affected by stricter legal requirements. Furthermore, due to the small and

medium size of the sample brands, interviewees refer to regulations as an instrument targeting bigger companies. Besides this, most participants agree about regulation's potential to restrict greenwashing. On the other hand, the experts judged brands from an external view, valuing regulation as the only way to ensure action. When it comes to the obligation of the reporting instruments, there are several scenarios. In this research, Spain seems to be more reactive to mandatory reporting, whereas in Sweden, voluntary reporting emerges. It is difficult to explain this result, but it might be related to a lack of awareness among brands or low regulation specification. Nevertheless, everyone perceived European regulations as the solution for standardization. Accordingly, Fortanier et al. (2011) defended international regulation to harmonize CSR across countries and sectors.

The judgment of voluntary reporting varies, and brands' firm size seems to be a relevant factor shaping interviewees' views. This study confirms that firm size is associated with sustainability reporting. Hahn and Kühnen (2013) showed that this relationship is positive. This is following the findings presented here, as some interviewees relate reporting to resource intensity, so it is an obstacle for smaller companies. On the other hand, many other participants contradict Hahn and Kühnen's (2013) finding as small brands can easily track their supply chain from scratch and remarked how GRI guidelines are free of charge. The findings presented here show that even if the relationship between firm size and sustainability reporting is crystal clear, the direction of the relationship should be further explored, particularly in terms of voluntary reporting.

Interviewees also identify a pressure coming from the apparel industry, in which stakeholders of different nature demand information about brands' impact. Among interviewees, there are two perspectives. Some consider that investors demand this feature for listed companies, then the biggest brands react, and afterward, the SMEs follow. Others consider that small brands are the ones that build up their sustainability from scratch. There is insufficient literature defining the exact dynamics of change within the apparel industry regarding sustainability engagement, so these answers enlighten the need for further research. The data from the interviews aids to depict the dynamics followed by the brands for sustainability reporting. Surprisingly, Expert 4 referred to responsible employees as relevant stakeholders increasing pressure, consistent with Smith (2009). Most interviewees recognized that brands engage in sustainability reporting for market positioning, not only in their national sector but also in the international market.

The participants provided alternative determinants of non-financial disclosure. Experts advocated critical shocks and media exposure, whereas brands and industry associations proposed internal reasons and cooperation. The collapse of Rana Plaza was the critical shock most mentioned by experts who firmly believe that this incident was an “*eye-opener*.” M. Taplin (2014) and Entwistle (2015) already presented an overall picture of the impact of this incident. However, even if there is previous work on it, there is no consensus about the mechanism in which it accelerated changes. Moreover, experts concur with Hahn and Kühnen (2013) that media exposure leads brands to be transparent “*to mitigate reputational risks of bad press*.” Differently, brands argued that media could discourage sharing delicate information related to social impact due to the press’ tendency to misjudge. In line with the present results, previous studies have demonstrated that cooperation makes sustainability reporting easier by building trust and sharing information (Campbell, 2007). Besides, Dienes. et al. (2016) identified the influence of internal determinants in the form of “*Board structure*.” However, considering the founder’s set of beliefs as a determinant (see Table 5) has not previously been expressly described.

The present study aimed to test the explanatory power of institutional isomorphism in the apparel sector. After framing the results of the empirical analysis in this framework, it seems that brands are engaging in sustainability reporting in response to mimetic, coercive, and normative pressures at the same time. However, the degree of those pressures differs across countries; this case between Spain and Sweden shows different maturity levels in reporting in the apparel sector. According to the data analyzed in the cross-country differences, Spanish brands are more reactive to coercive forces from regulations, whereas Sweden answers to normative forces as consumer pressure. Sweden aligns with Garcia-Sanchez et al.’s (2016) argument about informal institutions as cultural expectations in determining brands’ interest in sustainability reporting. Meanwhile, Spain tends to respond to regulations, but currently, there are no precise specifications despite the European directive, so that could explain why they lag. Mimetic pressure seems to be affecting both sectors similarly, although is not homogeneous. Accordingly, Hahn and Kühnen (2013) defend that mimetic pressures dominate even without legitimacy threats or pressure from stakeholders. This finding leaves the question of how to measure mimetic pressure and foster sustainable practices through this mechanism. The main question that remains is whether the way in which apparel brands are evolving is adequate. A further study could assess the long-term effects of the apparel sector.

## 6.2. Conclusion

The present research aimed to examine sustainability reporting in the apparel sector. Overall, there has been an evolution of impact measurement in a way that brands are bound to adapt to reporting requirements to remain competitive. However, the interviewees were not very optimistic about the potential of sustainability reporting to discourage Fast Fashion, although it might be a starting point. This paper provided evidence of how different actors of the apparel sector perceived the dynamics of change in terms of disclosure and the challenges ahead. All the determinants initially proposed were proven to impact sustainability reporting practices in the apparel sector, but the level of influence of each factor varies across participant. The brands of the sample claim to react to consumer pressure and guide their initiatives by internal reasons, whereas experts rely on regulation as the sole determinant. Stakeholder pressure is consistently recognized as crucial to some extent. Indirectly, the interviews allow us to analyze how internal structure also determines the level of disclosure, concluding that even if firm size matters, the direction of how it relates to sustainability reporting remains to be discussed. This paper does not include the perspective of big MNCs, so it could be interesting to explore their perspective.

The proposed theoretical framework was institutional isomorphism and the evidence confirms its explanatory power for the apparel sector. Considering the three pressures suggested, it could be argued that normative and coercive pressures differ across countries and require alignment. Europe was consistently perceived as the main actor in charge of solving standardization issues and hence aligns the coercive pressures. Furthermore, this study has shown that normative consumer pressure is low in Southern Europe due to price sensitivity. These findings suggest several courses of action for harmonizing consumer behavior, for example through education and encouraging price adjustments. In this study, mimetic pressure is related to industry pressure as an incentive for reporting and it seems to be the only homogeneous pressure. This finding is intriguing and could be usefully explored in further research. Overall, this study has confirmed that the findings of Martínez-Ferrero and García-Sánchez (2017) apply to the apparel industry. Hence, this research contributed to closing the theoretical gap in the field. This new understanding should help to improve predictions for sustainability strategies to engage fashion brands. The generalisability of these results is subject to certain limitations as the sample only compares Sweden and Spain. Notwithstanding these limitations, the study could serve as a starting point for other researchers to expand upon.

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# Appendix A

## Interview guide

### GENERAL MODULE

1. Have you seen an evolution in the level of transparency regarding the environmental and social impact of the private sector? If so, Why?
2. To what extent do you consider that consumers have shifted their preferences towards more responsible consumption? Would you say that this trend differs across countries?
3. Recently, several certifications have emerged to prove the quality and higher standards of firms in every sector, including now their environmental and social impact as part of those standards (BCorp, ISO, Fair Trade...). What is the role of these certificates? Is it only for benchmarking or would you say that it triggers transparency somehow?
4. What encourages voluntary reporting?
5. Sustainability usually refers to environmental and social impact; is there any difference for reporting them? Which scope tends to be more challenging?

### SPECIFIC MODULE A

Third parties (more focused on the actors involved in promoting sustainable reporting)

- What is the key to increasing non-financial transparency in the private sector? Who would you consider the essential actor?
- Is there any way in which policymakers could avoid greenwashing?
- Regarding voluntary reporting, one could consider that only the biggest companies could afford this cost, what would be the best way to make sustainability reporting affordable?
- What is the role of supranational organizations as the EU for sustainable reporting? Should European regulations prevail over national?
- How relevant are stock market requirements for non-financial transparency? Would you say that the listed companies have improved their performance consequently?

## SPECIFIC MODULE B

### Apparel Brands and Industry Associations (more focused on the textile sector)

- I have seen that BRAND has already taken some steps for increasing its transparency. How would you assess the level of transparency of BRAND?
- In the textile sector, what has determined sustainability reporting?
- What are the preferences of Swedish/Spanish consumers?
- Do you think that the regulation of sustainable reporting could imply more restrictions for small brands to enter the market? Why?
- How relevant are stock market requirements for transparency? Would you say that listed fashion brands have improved their performance consequently?
- Do you think that transparency would discourage fast fashion? How?
- How would you improve the transparency in “BRAND”?
- What is the best way to communicate the negative impact of a brand?
- How can greenwashing be discouraged?

# Appendix B

Table 6: Sample Description

| <b>Sample Description</b>                           |  |
|---|--|
| <i>Group 1: Experts in Sustainability Reporting</i> |  |
| United Nations Global Compact                       | The UN Global Compact aims "to mobilize a global movement of sustainable companies and stakeholders to create the world we want". They do so by giving support to companies for them to align their strategies and operations with "Ten Principles on human rights, labor, environment, and anti-corruption". Besides, UN Global Compact encourages enterprises to work hard towards broader societal goals such as the UN Sustainable Development Goals (SDG) so they provide a detailed guide for enterprises to follow. (UN Global Compact, 2020)   |
| Carrots & Sticks Database                           | Carrots & Sticks is a database that gathers international data from the existing instruments that foster sustainability reporting across organizations. "The data covers instruments in 64 countries and was collected during research for the 2020 edition of the Carrots & Sticks report. It builds on data collected since 2006 when the Carrots & Sticks series was established." (Carrots & Sticks, 2021)   |
| B Lab Spain (from B Corporation)                    | B Corporation is a global network that "creates standards, policies, tools for business and also certify companies". In figures, the community has reached 3,500 companies certified (B Corps) in 70 countries and 150 different industries, more than 8,000 benefit corporations, and it has provided 100,000 companies with their impact measurement tool. B Lab Spain is part of this community and it seeks to "accelerate this culture shift and make it meaningful and lasting. Our vision is that one day all companies will compete to be not just best in the world but also best for the world and as a result society will enjoy more shared and durable prosperity". (B Lab, 2021) |
| Global Reporting Initiative (GRI)                   | "GRI (Global Reporting Initiative) is the independent, international organization that helps businesses and other organizations take responsibility for their impacts, by providing them with the global common language to communicate those impacts. We provide the world's most widely used standards for sustainability reporting – the GRI Standards."<br>Following an independent, multi-stakeholder process, GRI set comprehensive global standards for impact reporting for free. (GRI, 2021)  |
| <i>Group 2: Brands and Industry Associations</i>    |  |
| NA-KD   | NA-KD is a medium-sized Swedish apparel company that is fastly growing to the point that they define itself as "one of the world's leaders in fashion and e-commerce". It was founded in 2015 and since it started, it has been consistently associated with influencers, using social media as its main tool to attract consumers. Right now, they have started to move towards more sustainable practices, they share an impact report on their website in which they specified their sustainable impact according to GRI standards. (Na-kd, 2021)   |

|                                      |   |
|--------------------------------------|---|
| ARKET                                | ARKET is a large Swedish brand that is family-owned, but it has been acquired by the H&M group in an attempt to show more sustainable practices. They define themselves as "a modern-day market and lifestyle destination offering essential products for men, women, children and the home, as well as a New Nordic vegetarian café". They share detailed information of their impact in their "Sustainability Fact Sheet", and they promote a "sustainable lifestyle" through their guidance to take care of the clothes, their clothing rental services, or their vegetarian recipes. (Arket, 2021)  |
| Nudie Jeans                          | Nudie Jeans is a Swedish medium-sized apparel firm that has been recognized as "one of the most transparent firms in the world". They have a very clear philosophy since their foundation, "Nudie Jeans' environmental philosophy was present even before the first collection was designed." Selling mainly denim garments, they use sustainable materials and have particularly detailed information about their supply chain practices. (Nudie Jeans, 2021)  |
| Bloi                                 | Bloi is a small Spanish firm located in Barcelona. Bloi is defined as "an ecological and ethical fashion brand": It is conceived as sustainable both socially because it produces locally through an "ethical production process." and also environmentally because they use certified organic materials. (Bloi, 2021)  |
| ECOALF                               | ECOALF is a medium-size apparel firm based in Spain since 2009. It has become a leader in sustainable fashion as it is the first brand in the Spanish sector to become a B corporation. Among their values, they remark commitment, coherency, transparency, and integrity, towards sustainability. It has a high level of transparency as they show their impact per product, and they have multiple certifications that verify their practices as ethical. The main purpose of Ecoalf is shown through ECOALF Foundation, where they distribute ships and fisheries around the world to get fishing nets from the ocean and then use that as a material. (ECOALF, 2021) |
| <i>Group 3: Textile Associations</i> |   |
| TEKO                                 | "TEKO is the Swedish trade and employers' association for companies working in the textile and fashion industry." Their community includes more than 310 companies. We have about 310 member companies from different backgrounds. Among other duties, they are entitled to provide licenses or certifications such as ISO, although their main duty is to assist members, negotiate, monitor environmental issues, and offer advice. (TEKO, 2021)  |
| ACOTEX                               | ACOTEX is the National Spanish Association of Textile trade. It is the most representative organization of the Fashion and Retail sector in Spain, and it has been working since 1977. It's a community that includes about 800 companies operating in the Spanish sector. Among their main duties, they help its members to become stronger, more competitive, and more experienced. (ACOTEX, 2021)  |



Table 7: Experts' key messages identifying the challenges for sustainability reporting in the private sector

| <b>CHALLENGES</b>    |  |
|----------------------|--|
| Quality of Reporting | <i>So I think for the fashion industry, one can ask what are the key ESG issues faced by this industry and include things like energy and water and chemicals, and labor standards, human rights, but then the question today is not just them disclosing genetic information, but more looking specifically at the reliability of the information, the data and whether it's audited and assured."-(Expert 2)</i>   |
| Comparability        | <i>"Comparability of sustainability reporting, which is one of the challenges we face of companies reporting in different ways using different frameworks. And thought and regulation can also have to further align with that." (Expert 1)</i><br><i>"The consumer doesn't understand this salad of certificates. These certificates are for the connoisseur, who cares, but not for the general public, for the general public." (Expert 3)</i>  |
| Social Reporting     | <i>"Reporting on certain social areas more "challenging", at least, it may be certain more in mature in terms of which standards indicators to use in terms of the comparability of information, and also in terms of companies identifying the material and relevant issues related to human rights, labor practices, etc."- Expert 1</i><br><i>"Social issues, often more difficult to measure. How do you measure human rights impacts? And then when it comes to auditing, social auditing is also more costly." - Expert 2</i>  |
| Tax Transparency     | <i>"One of the new GRI standards that we've published is on tax and payments to the government (...). Asking companies to rock what their taxes are per country. (...). It's been very great accepted by all stakeholders, but from companies, there's also been some pushback. (...).The kind of transparency that maybe not all companies are interested in. I think it depends a little bit on the company's instruments that they have in place to obtain the information, but also the context they operate in, which might be the more difficult topics." (Expert 4)</i> |
| Price Sensitivity    | <i>"I believe that price continues to be a key element when it comes to making purchasing decisions and this is not going to change, it is not going to change because at the end of the day purchasing power, everyone has the purchasing power that they have." (Expert 3)</i>   |
| Firm Size            | <i>"It's very hard to reach out to SMEs and SME initiatives that work best bottom-up Starting at the local and country-level, and working with industry associations. So industry associations are key in coming out with toolkits that small companies their members can use." (Expert 1)</i>   |
| Greenwashing         | <i>"Make clear requirements for what needs to be reported on. And maybe also, if it has to be quantitative or qualitative (...) i.e. you have to report on this percentage" (Expert 4)</i>   |

|                            |  |
|----------------------------|--|
| <p>Impact Measurement</p>  | <p><i>"The most difficult thing is to be able to demonstrate that you generate impact because the word impact is not well used. Impact means change, it doesn't mean output or result." (Expert 3)</i></p> <p><i>Solution: "To have a theory of change, that is, what is the reason for this wording, the reason for the existence of the company and what change does this business model intend to generate in social terms" (Expert 3)</i></p> <p><i>"There's often the situation that we can put all the standards out there (...) but there's just no guarantee that that changes the behavior, you can also be transparent on bad behavior. (...).- (Expert 4)</i></p> |
| <p>Internal challenges</p> | <p><i>"Internal challenges related to sustainability reporting, like data collection, like setting up a right materiality, assessment, engaging stakeholders properly" (Expert 1)</i></p>  |
| <p>Double Standards</p>    | <p><i>"Consumers can have double standards. When in surveys, you asked consumers, would you be willing to pay more for a sustainable product? Or a fair trade product? Do they say? Yes, sure. But then when they go to the shop, and they have to pay, they go for the cheaper product." (Expert 2)</i></p>   |

Table 8: Key messages from Brands and Industry Associations about challenges

| <b>CHALLENGES</b>    |  |
|----------------------|--|
| Firm Size            | <p><i>I think the same needs to go a bit for disclosure as well because, in a really small company, you don't have the same resources to work to gain all the data needed to record. So I think that could be a challenge for smaller companies. (Brand 1)</i></p> <p><i>"Transparency is demanding a lot of either systems or resources. So yes, it can be tough. On the other hand, smaller brands have much smaller splitting sometimes they know exactly (...) a few suppliers." (Brand 2)</i></p> <p><i>"Many smaller companies would choose not to if they didn't have to because it takes a lot of resources. Reporting is resource intensive. So for a smaller company, it is quite a big deal." (Industry 1)</i></p>        |
| Social Reporting     | <p><i>"The social is more challenging for much fewer specifications. Moves the specific features that we have been using are about material, and so it's about organic recycled."</i></p> <p><i>"The audits are only capturing a certain point of time (...) what we receive back in the form of reports, the corrective actions, they are (...) valid for the situation, they're in the factory. (...). But underlying, the structural things like harassment, gender discriminations, or freedom of association (...) are quite difficult to capture even in the audit report."</i></p>  |
| Media Pressure       | <p><i>"Being more transparent also increases the risks of negative media critique, since you are more transparent with how it looks if there are things of concern that you might have addressed. So there's a bit of a tricky situation about transparency, and how the media is handling that transparency." (Brand 1)</i></p>   |
| Resource Intensity   | <p><i>"If we were to audit carbon emissions, it would be impossible, that is, no, no, no, we could not do it." (Brand 3)</i></p> <p><i>"Production processes, recyclable materials, organic raw materials (...) are extremely expensive processes. (...) No matter how sustainable you are (...) if you don't have a present for the public that can maintain it and that the consumer pays for it, you are not going to make much progress. (Industry 2)</i></p> <p><i>"Certifications firstly require an annual audit to which they have to dedicate a lot of resources internally to prepare them and secondly, there is a fee, and these fees, in most certifications, are related to the level of turnover. " (Brand 5)</i></p> |
| Replication          | <p><i>Many times we think about it and we talk about it to see what we can share and what we can't share, because sometimes the information that you can't as a company you can't share. No, you can't say who your suppliers are, because otherwise the brand that on your side, that is the competition will go there and you will show them who, who you buy the fabrics from or how to sew that, especially because you show your system if your mind. (Brand 3)</i></p>   |
| Offline Transparency | <p><i>"We are not so transparent of winning product. Up in our stores, you don't transplant in the same way. Here I'm looking forward to having QR codes on products so that you could have access to that information." (Brand 1)</i></p>   |

|                            |   |
|----------------------------|---|
| Greenwashing               | <p><i>"We also have some comments about how we are working with improvement. "</i><br/>(Brand 4)</p> <p><i>"I think that unfortunately, the only way to find a solution to these things is when that comes in because they are the regulation, the legislation, or the regulatory framework that forces everybody to do it."</i> (Brand 5)</p>  |
| Communication to consumers | <p><i>"I'm not sure that so many customers are, you know, clicking everything and reading everything"</i> (Brand 4)</p> <p><i>"Because the consumer did not have time and willingness to go in and read a 50-page long report. They want to have the transparency and information communicated to them easy access"</i><br/>(Brand 1)</p> <p><i>"We lack the tools to convert all this information into data that is also appealing to the customer. (...). To be transparent does not mean bombarding the customer with a lot of data that they don't understand. At the end of the day, you have to manage all that data, convert it into messages, convert it into easily understandable information."</i><br/>(Brand 5)</p> |
| Internal challenges        | <p><i>"It's different with a company that has 300 people working with sustainability, then you can do much more. But when you're only two people, then it's difficult."</i> (Brand 1)</p>   |
| Price sensitivity          | <p><i>"Related to how much you are willing, as a customer, to change your purchasing habits on how you consume fashion, and how much you are willing to pay for something which is more sustainable."</i> (Brand 1)</p>   |
| Impact measurement         | <p><i>Each impact measurement has a different orientation, they have different tools. And that is one of the great things that is happening, it's now being realized and they are working on unifying, not unifying, and they are doing it.</i> (Brand 5)</p>   |
| Unaccountable risks        | <p><i>It is impossible to plunge our hands in the fire saying that in our entire supply chain there is no risk, what we do is to put vetoes somehow to minimize those risks.</i> (Brand 5)</p>  |
| Business Models            | <p><i>The fast-fashion brands have a certain business model that is, like, quite problematic in itself.</i> (Brand 4)</p> <p><i>"reduce their environmental footprint, but it is very difficult for large chains to be 100% sustainable(...). They will have to sacrifice and (...) sell far fewer units."</i><br/>(Industry 2)</p> <p><i>"I think that in the end, Fast Fashion has a very big weight within the fashion sector and although they are all moving towards sustainability, the model itself is not sustainable."</i> (Brand 5)</p>   |
| Lack of Understanding      | <p><i>"Some say it's the knowledge that the one so much more knowledge, they need to be informed, and in a very simple way, like, maybe certifications, etc"- Industry 1</i></p>  |

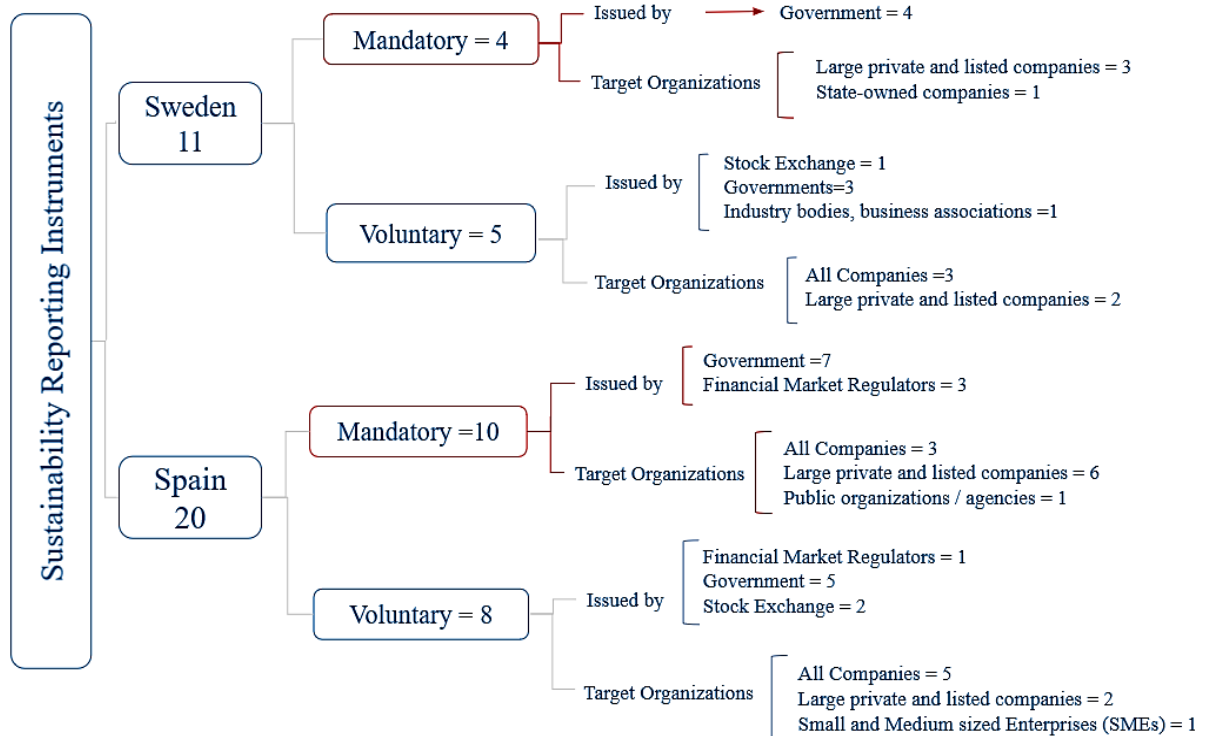


Figure 12: Sustainability reporting instruments in Spain and Sweden. Source: Carrots & Sticks Database (2020)

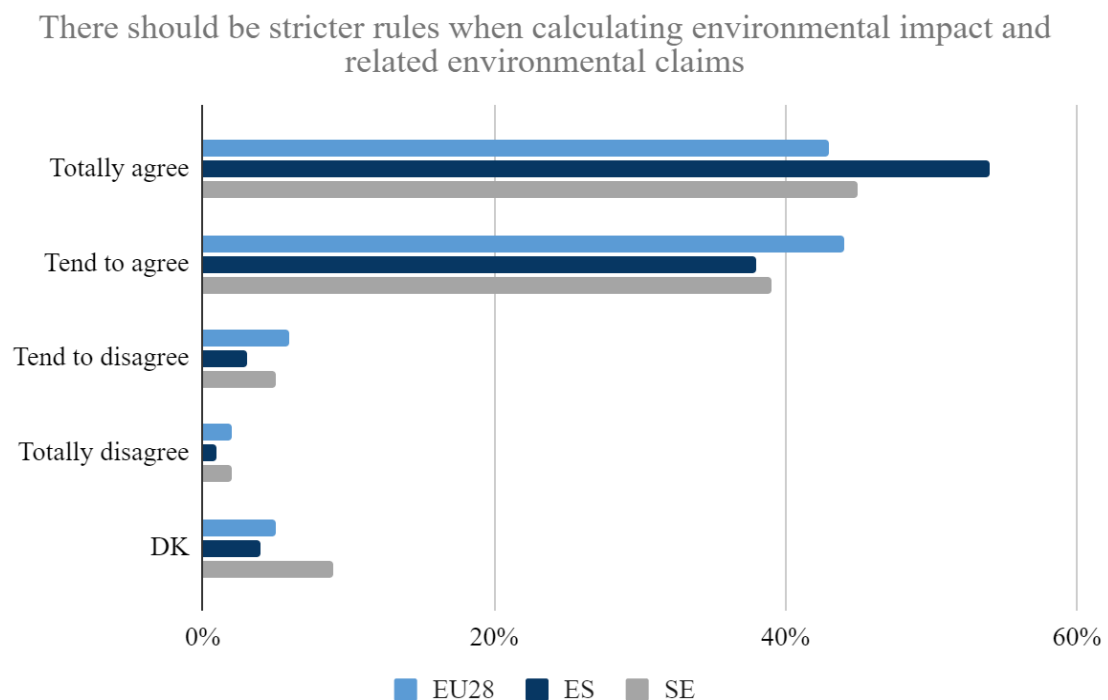


Figure 13: Perceptions of the need for regulation for sustainability impact in the sector.

Notes: Author's elaboration. Data from Spain (ES), Sweden (SE) and European Union Average (EU28). Survey question (QA14.3): "To what extent you agree or disagree with each of the following statements related to environmental problems and working conditions linked to clothing: There should be stricter rules when calculating environmental impact and related environmental claims" Source: Eurobarometer (2019)

# Appendix C



LUND UNIVERSITY  
School of Economics and Management

## *A deeper analysis of the Driving forces of sustainability reporting in the fashion industry*

*Marta Hergueta*

### *Interview Consent Form.*

I have been given information about “*Analysis of the Driving forces of sustainable reporting in the fashion industry*” and discussed the research project with *Marta Hergueta* who is conducting this research as a part of a Master’s in Innovation and Global Sustainable Development supervised by Sara Torregrosa.

I understand that, if I consent to participate in this project, I will be asked to give the researcher a duration of approximately 30-40 minutes of my time to participate in the process.

I understand that my participation in this research is voluntary, I am free to refuse to participate and I am free to withdraw from the research at any time.

By signing below I am indicating my consent to participate in the research as it has been described to me. I understand that the data collected from my participation will be used for thesis and journal publications, and I consent for it to be used in that manner.

Name: .....

Email: .....

Telephone: .....

Signed: .....