

SCHOOL OF Economics and Management

The Implementation of a Sustainable Corporate Brand

How to Implement a Sustainable Corporate Brand by Management of a Retail Organization Through Rebranding

by

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Abstract

Title	The Implementation of a Sustainable Corporate Brand: How to Implement a Sustainable Corporate Brand by Management of a Retail Organization Through Rebranding	
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Keywords	Sustainability, corporate branding, corporate rebranding, internal corporate rebranding, strategy as practise, sustainable corporate brands	
Purpose	The purpose of this thesis is to understand how a sustainable corporate brand is implemented by management of a retail organization through rebranding. Therefore, the thesis relates corporate rebranding to sustainability with the aim to understand the process from going from a corporate brand to a sustainable corporate brand.	
Methodology	The thesis has been conducted with an abductive approach using a qualitative method looking at one single case study. The data has been gathered by conducting five semi-structured interviews, including a brand manager and a sustainability manager, and three non-management employees working within the case company.	
Theoretical perspective	This thesis introduces key concepts and theories related to the themes of sustainability, corporate rebranding and managerial practices. Hereby, presenting the model of corporate rebranding (Miller & Merrilees et al. 2008; Miller et al. 2014), the corporate rebranding buy-in model (Joseph et al. 2021) and key sustainability considerations by Stuart (2011; 2013).	
Findings/conclusion	To accommodate the thesis's purpose, a conceptual framework was developed, including three phases and 12 managerial practices. This framework provides a comprehensive understanding of how a sustainable corporate brand is implemented through rebranding.	
Practical Implications	The practical implications of the thesis are targeted towards managers with employee-responsibility. This thesis contributes as a valuable tool for managers for them to effectively implement sustainability, as it combines sustainability and rebranding through a process approach, which has not yet been seen in existing literature.	

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1 Introduction

In the opening chapter, a background for the context of the thesis is provided, which encompasses an examination of rebranding and related concepts hereto, including the integration of sustainability. Furthermore, the connection between rebranding and sustainability will be thoroughly explored, with a particular focus on the implementation of sustainable corporate brands. Upon this, the research problem and purpose will be outlined together with the research question. Furthermore, delimitations and intended contributions will be defined. Lastly, an outline of the thesis will be presented to provide an overview of the following chapters.

1.1 Background

Companies and organizations increasingly use corporate rebranding to enhance relevance, improve operational efficiency and boost overall performance (Miller, Merrilees & Yakimova, 2014). The reasons for companies to do so are many and can result from both positive and negative triggers found internally and externally (Goi & Goi, 2011; Miller et al. 2014). Positive reasons for companies to rebrand can be the merger of two companies or significant expansion of offerings (Goi et al. 2011). Negative reasons for rebranding can be scandals, outdated branding or failed brand establishment (Goi et al. 2011). The need for evolving the brand can also come from investor pressure, the need to keep up with the fast-changing consumer demands, the need to improve competitiveness, signal a change in attitude, direction and strategy, decrease costs, or as an overall result of globalization (Goi et al. 2011; Miller et al. 2014). Overall, there is a wide range of internal and external triggers with differentiated levels of importance, and corporate rebranding can range from minor modest to major radical changes.

One emerging perspective on corporate rebranding is the increased emphasis on integrating sustainable features into the business (Burke, Martin & Cooper, 2011; Stuart, 2011). The growing need for rebranding in terms of sustainability comes mainly from the external trigger of changing consumer demands (Stuart, 2011; Zuniga, 2023). While the overall growing climate awareness is not solely related to consumption, consumers are increasingly pushing companies to take action (Vesal, Siahtiri & O'Cass, 2021). Customers actively seek new ways to reduce their environmental impact, and it has been acknowledged that consumers are more concerned about environmental issues now than ever before (Zuniga, 2023; Carrigan & Attalla, 2001). This has resulted in customers looking for alternative products that prioritize environmental considerations and expect businesses to act greener (Gibbens, 2019). Investor pressure is another trigger shaping the shift towards sustainability as a part of the corporate strategy (Rafi, 2022). With banks increasingly monitoring Environmental Social Governance (ESG) performance and investors growingly considering ESG factors when investing, sustainability is no longer solely about meeting consumer demands. However, it indicates long-term profitability (Rafi, 2022).

Although the move towards integrating sustainable features is mainly motivated by external triggers, sustainability concerns also apply to internal drivers (Maignan & Ralston, 2002). Thus, implementing sustainability can have beneficial consequences for the internal brand of an organization since employees' perceptions form a crucial component of a company's performance (Choi & Yu, 2014). Moreover, talent acquisition and employer productivity are central to implementing sustainable features into the corporate strategy, increasing personal ethical criteria and the company's sustainable features highly influencing employer motivation (Rafi, 2022). As mentioned, sustainability is increasingly implemented as an embedded part of the corporate strategy, showing strong parallels to the overall process of corporate rebranding (Stuart, 2011). Thus, sustainability has become a managerial focus among many companies, given their frequent control over the necessary resources (Roos & Guenther, 2020). In this relation, companies are increasingly appointing Chief Sustainability Officers (CSO) to oversee sustainability efforts and manage the overall rise in ESG challenges, reporting directly to the board (Urso, 2022). Although many CSOs do not hold executive-level positions, first or second-management-level positions, the number rapidly increased from 9% of all CSOs in 2016 to 28% in 2021 (Urso, 2022). In addition, research has demonstrated that managers who actively engage in sustainability initiatives often witness improved company outcomes (Choi & Yu, 2014).

Overall, companies have seen sustainability as critical in gaining an overall competitive edge, both internally and externally, and it has become inevitable to relate sustainability to corporate rebranding. (Maignan & Ralston, 2002; Ruiz-Real, Uribe-Toril, Gázquez-Abad & Valenciano, 2019; Stuart, 2011). However, combining the two shows numerous interpretations of how a company can implement sustainability and the various challenges and benefits that may arise (Stuart, 2011; Gupta & Kumar, 2013).

Sustainability has become inevitable in multiple business areas (Rafi, 2022). Specifically, in the retail industry, there is a growing interest in understanding the role of implementing sustainability while undergoing a noteworthy shift towards a more brand-focused approach (Urde, Baumgarth, & Merrilees, 2011). According to academics, retailers can be perceived as two types of brands (Miller & Merrilees, 2013). Firstly, they can be perceived simply as product brands, expressed through their brands or private labels. Secondly, they can be perceived as a retailer as a whole, described as an organization or a corporate brand.

Overall, sustainability is becoming a valuable strategic element, which is why companies are increasingly allocating resources to this area (Ingenbleek & Krampe, 2023). However, some companies still perceive sustainability solely as an additional strategy, only supporting their corporate strategy. Corporate rebranding demands extensive resources, which is why some companies cannot implement sustainability as a core part of the strategy due to financial priorities (Stuart, 2011). An example of a company that has fully implemented sustainability into its corporate strategy is IKEA, today known as the world's largest furniture company (Statista.com, 2023). With their niche being ready-to-assemble furniture and a significant focus on low-priced goods and a wide range of products, their new sustainability strategy in 2012 indicated the need for a major radical change in their corporate strategy (ikea.com, n.d.; Statista.com, 2023). The company has since implemented sustainable principles in both production, design and marketing, and was in 2021 ranked the second most sustainable brand in Sweden, perceived by consumers and in 2022 the eighth most valuable retail brand in the world (Statista.com, 2018; Statista.com, 2022). However, many other retailers, such as H&M, have implemented sustainability into their corporate strategy and developed sustainable principles across the organization (hmgroup.com, n.d.). These are examples of how companies increasingly integrate sustainable features in their rebranding strategies, enhancing relevance,

efficiency and overall performance (Miller et al. 2014). Sustainability is inevitably a key business driver, which many companies now pursue to integrate in one way or another.

1.2 Problematization

The field of corporate rebranding in relation to sustainability is not only emerging empirically but has also become an emerging area of research (Stuart, 2011). In corporate rebranding research, the literature presents various comprehensive frameworks to understand the concept's complexity and how to implement it empirically (Miller et al. 2014). The literature proposes a process perspective on rebranding, why the emphasis is on understanding rebranding as a transition, and thus as a long-term strategy (Miller et al. 2014). Therefore, frameworks presented in the literature aim to embrace all aspects of the rebranding process through a holistic approach and thus highlight the understanding of rebranding as a radical change in the corporate strategy. Researchers present both frameworks involving all stakeholders and frameworks emphasizing either the internal or external aspect of corporate rebranding, including descriptive case studies contributing to a broader empirical and theoretical understanding of various areas and industries (Miller et al. 2014).

While the research on corporate rebranding presents a comprehensive understanding of the concept, the link to sustainability has been somewhat limited (Stuart, 2011). As a result, some researchers have tried to bridge corporate rebranding with sustainability to present essential aspects (Stuart, 2011; Aßländer & Curbach, 2014). One is Stuart (2011), who presents the concept of *sustainable corporate brand*, where sustainability is implemented as a core value, and thus through rebranding. In this relation, researchers present various approaches relating sustainability to rebranding, for example, an emphasis on customers' perspective or a specific focus on external drivers (Lahtinen & Närvänen, 2020; Kumar & Christodoulopoulou, 2014). However, although researchers present various essential aspects of sustainability related to rebranding, there is a lack of understanding of when to do what, and thus through the process perspective of existing rebranding frameworks.

Hence, less emphasis has been given to the research on implementing a sustainable corporate brand that combines rebranding and sustainability. Moreover, the literature suggests that an

empirical understanding of the field would provide knowledge on which processes offer the most effective way of implementing sustainability and how to develop sustainability initiatives as an embedded part of the organization (Stuart, 2011; Aßländer & Curbach, 2014). In this relation, a more theoretical understanding of management practices is required to fully develop the rebranding process, specifically focusing on implementing sustainability, supplemented by empirical examples. Therefore, further investigation into this area could improve with valuable insights into sustainable corporate brands in the context of managerial implementation and how sustainability is integrated from a practice perspective.

Overall, this thesis will use the terminology *sustainable corporate brand* presented by Stuart (2011), therefore accepting sustainability as a core value and thus an embedded part of the corporate brand, not a peripheral tool to improve performance. Hence, the unit of analysis is the managerial practices related to the rebranding process of going from a corporate brand to a sustainable corporate brand.

1.3 Purpose & Research Question

The purpose of this thesis is to understand how a sustainable corporate brand is implemented by the management of a retail organization through rebranding. The thesis extensively examines corporate rebranding in relation to sustainability, with the aim of understanding the process of going from a corporate brand to a sustainable corporate brand. In addition, the thesis shifts the focus from the previously explored external outcomes of implementing a sustainable corporate brand to how a sustainable corporate brand is implemented as an embedded part of an organization's strategy. Through examining a case company which focuses on all aspects of corporate branding and has previously incorporated sustainability into its core values, and looking at existing literature, an empirical and theoretical understanding will emphasize the importance of the different strategies and contribute to redefining existing literature. This provides the context for the following research question:

• *How is a sustainable corporate brand implemented by the management of a retail organization through rebranding?*

1.4 Delimitations

This thesis will solely focus on the retail industry since it has undergone a significant shift towards a more brand-focused approach, experiencing high sustainability demands from consumers and thus experiencing high performance and significant competitive advantages when implementing sustainability into their practices (Urde et al. 2011; Maignan, 2002; Business Wire, 2021). Therefore, the retail industry presents challenges in incorporating sustainability into one's brand.

The thesis will highlight the specific managerial practices related to implementing a sustainable corporate brand and thus not focus on the external outcomes. Furthermore, it will focus on managers within specific areas concerning branding and sustainability rather than including all managers in the organization. However, while the thesis will not extensively explore other internal aspects of the implementation than the managerial perspective, it will acknowledge the significance of the employees' actions and understanding of the sustainable corporate brand, as they play an essential role in its successful implementation as well as being an influential internal stakeholder within the organization (Rafi, 2022). Therefore, employees will be the primary stakeholders considered in the revised conceptual framework, including managers within branding and sustainability and non-managers not related to the fields. Consequently, the thesis will not consider customer perceptions since the focus is on the rebranding process of the implementation rather than the external outcomes.

Although the chosen single case represents a global corporate brand, the thesis only provides insights and research into one country of the brand, which limits the understanding of how differences across nationalities may impact the findings and outcomes. Thus, acknowledging the cultural and economic differences across countries could significantly impact implementation of sustainable practices within an organization. Consequently, relying only on one case study may not capture the full nuances and complexities of implementing a sustainable corporate brand across countries.

1.5 Intended Contribution

The purpose of the thesis is to understand how a sustainable corporate brand is implemented by management through rebranding. Hence, the aim is to investigate all aspects of the rebranding process and sustainable corporate brand practices, thus providing a comprehensive understanding of how the two concepts relate. By utilizing a case company to gain empirical knowledge on management's perspective, the goal is to provide a deeper understanding of the complex reasonings behind implementing a sustainable corporate brand and thus be able to highlight any discoveries in the data with the knowledge from existing concepts and theories. In this relation, the aim is to address if some practices are more influential and important than others and if practices not highlighted in literature have not yet been discovered. This way, the thesis provides an empirical perspective on sustainable corporate brand practices, which researchers emphasize as missing concepts. Combining the theory of sustainable corporate brands and rebranding with empirical knowledge, we aim to present a comprehensive refined conceptual framework highlighting practices for successfully implementing a sustainable corporate brand through rebranding. Hence, the findings from this study will provide management with a framework which can actively be used when undergoing the rebranding process from a corporate brand to a sustainable corporate brand.

1.6 Thesis Outline

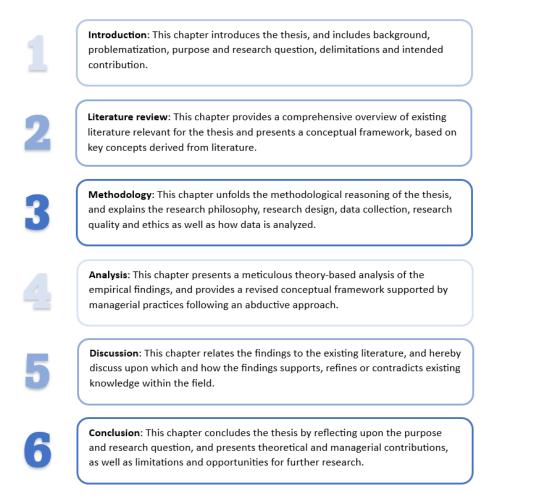


Figure 1. Outline of the thesis. Own creation.

2 Literature Review

To establish a foundational understanding of existing literature, the literature review introduces key concepts and theories related to sustainability, corporate rebranding and managerial practices. Based on the presented theory, a conceptual framework that serves as the fundamental basis of this thesis will be presented at the end of the chapter.

2.1 Corporate Social Responsibility (CSR) & Sustainability

CSR and sustainability are heavily researched across many academic disciplines, including business disciplines such as management and marketing (Kumar & Christodoulopoulou, 2014). This diverse range of scientific knowledge on sustainability has resulted in various terminologies to describe the phenomenon. These include sustainability, sustainable development, triple bottom line, corporate social responsibility (CSR) and green business (Kumar & Christodoulopoulou, 2014).

From a historical perspective, the concept CSR can be found in literature dating back to the mid-1900s, where researchers tried to specify the concept as a part of the development of the field of international business (Kolk, 2016). However, literature on CSR was of particular interest in the 2000s, when an increase in publications referring to CSR could be found due to increasing macro-environmental factors (Kolk, 2016). The first initial definition of sustainability emerged in 1987 in the World Commission on Environmental Development, where the meaning of sustainable development was defined as a: "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (World Commission on Environmental Development, 1987, p. 41). Today, CSR is rarely present in academic literature, while sustainability has become a heavily researched topic across business disciplines (Kolk, 2016; Kumar & Christodoulopoulou, 2014). However, the

terms are often used interchangeably in literature and empirically, referring to overall approaches dealing with social, environmental, and economic issues (Kolk, 2016; Stuart, 2013).

Within branding, sustainability is commonly understood as the triple bottom line theory, consisting of social, environmental, and economic aspects (Kumar & Christodoulopoulou, 2014). However, there is a clear emphasis on the environmental part of sustainability in literature since it strongly relates to the theory on corporate policies and, therefore, empirically concerns competitiveness and performance practices (Kumar & Christodoulopoulou, 2014). Combined with changing consumer demands, the environmental aspects have inevitably become the most dominant aspect of sustainability empirically and in literature (Kumar & Christodoulopoulou, 2014).

2.2 Corporate Branding

Several influential papers, articles and books on corporate branding can be cited, among others by Olins's (1978) seminal work, Gregory's (1994) comprehensive analysis and Fombrun's (1996) notable contribution. Despite these works' valuable insights, they generally cohere with traditional ways of communicating marketing and strategic planning within corporate branding. In a more recent book, Hatch and Schultz (2005) argue that the corporate branding field is going through a significant shift characterized by increasing cross-disciplinary perspectives and strategic orientation. This suggests that the approach to corporate branding has evolved beyond traditional marketing communication and planning frameworks and is now being influenced by various disciplines and strategic considerations.

Although corporate brands differ from service, organizational, and retailer brands, they still share some of the same characteristics (Hatch & Schultz, 2003). First of all, Hatch and Schultz (2003) argue that a company's organizational structure increasingly influences corporate brands. In 2001, Hatch and Shultz (2001) presented the corporate branding tool kit, explaining the importance of aligning the corporate brands' three elements: vision, culture, and image. Not only are structure and culture critical elements in implementing a corporate brand, but these elements also play a vital role in shaping and defining the brand. Furthermore, Gapp and

Merrilees (2006) address the significant part of internal branding, communication, and management in the successful execution of a corporate strategy. Second, compared to product brands, corporate brands tend to be managed by a company's highest management level, such as the CEO (Hatch & Schultz, 2003). Third, Urde (2003) highlights that corporate brands often represent higher values or ideas when comparing corporate brands with product brands. Lastly, corporate brands are more complex than product brands, and there is still a chance that there are different meanings of what the company stands for across its stakeholders (Hatch & Schultz, 2003; Merrilees, Miller & Herington, 2012).

2.3 Corporate Rebranding

As explained above, corporate branding typically refers to the consistent communication and representation of the corporate brand (Balmer, Stuart & Greyser, 2009; Merrilees & Miller, 2008). In opposition, *corporate rebranding* refers to when a company decides to make a significant change to its brand that differs from what it started with (Merrilees & Miller, 2008). In other words, the corporate brand is moving away from the original concept and coming up with something new.

One frequent reason for rebranding is better performance and to enhance brand equity, and the definition encompasses various changes to a brand (Shetty, 2011). Some researchers suggest that the extent of rebranding can vary significantly, ranging from minor cosmetic changes that are relatively modest to more significant and more radical changes that can have a far-reaching impact on the organization in the long run (Muzellec & Lambkin, 2004; Chernatony & Dall'Olmo, 1998; Bolhuis, Jong & Bosch, 2018). This could, for example, include a change in brand repositioning, visual identity, adopting a new brand name, makeovers, renewals, and reinventions. However, Miller et al. (2014) argue that if a brand modifies only its name without changing any other elements, it could not be classed as rebranding.

The motives for an organization's decision to rebrand can be diverse and may stem from various internal or external factors (Muzellec & Lambkin, 2006). For example, Kapferer (1997) states that under-performance is a commonly encountered catalyst for rebranding. Muzellec and Lambkin (2006) and Muzellec, Doogan, and Lambkin (2003) found that a primary reason

for rebranding is often associated with structural changes, such as mergers and acquisitions, that can significantly impact a company's core identity or strategy. The authors, however, also suggest that the impact of changes in marketing, such as changes in logo, packaging, or advertising, on a brand's equity is not as significant as other factors, such as the behavior of the staff. Stuart and Muzellec (2004) state that rebranding may not be the cure-all for addressing specific issues. Thus, the authors empathize with the need for a more thorough evaluation of potential advantages and disadvantages and a clearer understanding of the message. This ensures that influential stakeholders are fully informed and supportive of the change.

A major and evolving reason for companies to rebrand themselves is the pressure from consumers regarding sustainability responsibility (Burke et al. 2011). A sustainability strategy is no longer solely nice to have but more or less a need for the company, and customers take it for granted (Zuniga, 2023). Consumers are becoming more eco-conscious, and businesses recognize the importance of integrating sustainability into the business model (Stuart, 2011; Zuniga, 2023). In response to this shift, companies are now incorporating rebranding initiatives to align their brand with sustainability (Burke et al. 2011). This can go from including more eco-conscious materials to implementing environmentally responsible practices (Stuart, 2011). Consequently, companies must prioritize this in their business model to avoid losing customers and falling behind competitors perceived as more environmentally responsible.

2.3.1 Models of Corporate Rebranding

The current literature on corporate rebranding models is broad (Miller et al. 2014). In 2008, Merrilees and Miller (2008) developed a framework for the model of corporate rebranding that included rebranding triggers, three different phases, and at last, outcomes. The authors based this on existing literature on internal branding, corporate branding and strategic management (Bergstrom, Blumenthal & Crothers, 2002). In 2011, Miller and Merrilees (2011) further extended the model to include characteristics of rebranding for places and other non-profit organizations. The model from 2008 can be found below.

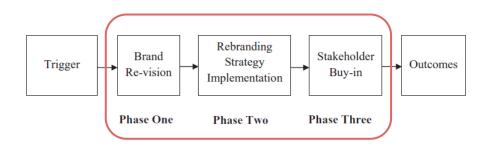


Figure 2. Model of corporate rebranding (Merrilees & Miller, 2008). The three phases are highlighted with red.

Even though various models of corporate rebranding have been proposed in the existing literature on the topic, there is a need to draw upon established corporate rebranding theory (Miller et al. 2014). This served as a steppingstone for Miller et al. (2014) to further expand the Merrilees and Miller (2008) model by highlighting the significance of pointing out the underlying brand principles in practice using and advocating for a participatory approach to corporate rebranding that involves various stakeholders. By basing this on a comprehensive dataset of 76 different cases of corporate rebranding, the authors analyzed the research using a table to explore and examine the multiple instances. They discussed significant obstacles and factors against rebranding (2014, p. 271-273). According to Miller et al. (2014), awareness of the challenges and opportunities of corporate rebranding is essential for efficient implementation. This resulted in formulating the new general complex process model of corporate rebranding are context, triggers, and detailed subprocesses (Miller et al. 2014, p. 280). An extract from the model can be found below.

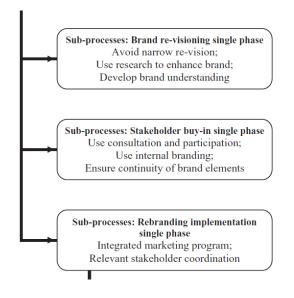


Figure 3. Excerpt from A new general complex process model of corporate rebranding (Miller et al. 2014).

The newly adopted complex process model of corporate rebranding (Figure 3) is more robust than earlier research, as it incorporates findings from a broad set of cases with solid rebranding outcomes, making it particularly suitable for our thesis, as we want to thoroughly examine the challenges and opportunities of corporate rebranding in a case study. Moreover, the relevance of this model stems from its status as a step-by-step guide, facilitating the development of actionable suggestions for effective rebranding. In addition, the management perspective largely shapes the presentation of the various practices explained in the new general complex model of corporate rebranding (Figure 3), enhancing its relevance for this thesis.

Three Phases of the Model of Corporate Rebranding

In the following section, we will review the mode of model of corporate rebranding from 2008 (Merrilees & Miller, 2008) (Figure 2) in three phases using some of the main elements and findings from the extended new general complex process model of corporate rebranding from 2014 (Miller et al. 2014) (Figure 3). Therefore, the focus will be solely on the three phases, supplemented by findings from the 2014 model. Given that the purpose of this thesis is to examine the implementation practices internally, it is relevant to look closely at the specific activities within the three phases, which will be presented in the next section. In this relation, the aspect of *a coordinated marketing programme* will not be further explored since it solely highlights external marketing activities.

Phase One: Brand re-vision

The initial phase, the brand re-vision, involves defining and conceptualizing the revised corporate brand.

Developing brand understanding

This phase proves that companies often research to evolve the revised corporate brand (Herstein, Mitki & Jaffe, 2008). They do this to understand the market they are working in and to become aware of what perceptions stakeholders may have against them. Research usually consists of the management, the staff working within the company, and customers (Rhee & Han, 2006). Miller et al. (2014) found that in instances where there are successful rebranding outcomes, the company's management uses the obtained data from brand research to evolve features and various elements of the brand. This knowledge that companies research to understand the market and stakeholders' perceptions of the brand is essential for this study because it highlights the importance of understanding the market before implementing any

rebranding activities. If a company revises the existing values, it may have a chance to address if any fragmentation is found in the current values, thereby making an even stronger refined brand (Burt & Parks, 2002).

Even though developing initial research is a costly and time-consuming process (Goi & Goi, 2011; Singh, Tripathi & Yadav, 2013), by taking these actions, it can be ensured that the rebranding efforts are aligned with the expectations of the market, the company is operating in, thereby increasing the possibility of achieving a sustainable corporate brand through the rebranding process.

Phase Two: Rebranding strategy implementation

In the second phase, Miller et al. (2014) research showed that companies adopted internal branding activities that encouraged managers and staff to support the revised brand.

Internal branding activities

Research showed that adopting internal branding activities was mainly applied to companies with strong financial results (Daly & Money, 2004; McDonald, Chernatony & Harris, 2001). Since our thesis project aims to examine the practices used in retailing, adopting internal branding activities to encourage internal support from managers and staff is highly relevant. Thus, other research shows that internal branding is essential in archiving business success and gaining competitive advantage (Mude, Undale & Daigavhane, 2012; Dechawatanapaisal, 2018). Moreover, it also aligns with the unit of analysis, which focuses on company management practices, and emphasizes the significance of employee engagement. Further, in this step, several examples of internal branding activities, such as internal communication and training, are relevant to the thesis to investigate (Merrilees et al. 2014).

Continuity of brand attributes

Research showed that when a brand retains its original meaning even after the rebranding efforts, it motivates its stakeholders to approve the brand findings (Alford, 1998; Stuart & Muzellec). These findings contribute to the object of this thesis, as it highlights the importance of maintaining brand continuity and consistency, even when making changes to a brand's messaging in terms of, for example, sustainability. By aligning the renewed brand with key stakeholders' expectations, the management can gain their approval and support, which is crucial for the success of the rebranding efforts (Choi & Yu, 2014; Rafi, 2022). By retaining the brand's original meaning, management can leverage the existing brand equity and build

upon it to implement a sustainable corporate brand through rebranding in retailing, enhancing its competitive advantage and long-term success (Miller et al. 2014).

Phase Three: Stakeholder buy-in

Phase three involves implementing the corporate rebranding process through a comprehensive approach emphasizing all stakeholders.

Coordination with key stakeholders

A study by Doyle (2004) revealed that companies with successful rebranding outcomes had effectively aligned with stakeholders to implement the new strategy (Merrilees & Miller, 2008). The process of implementation may encompass the integration of various stakeholders, for example institutions and residents (Mitchell & Kirkup, 2003; Sim, Ong, Agarwal, Parsa & Keivani, 2003). Other examples of this were observed in the cooperation efforts between functions and communication agencies (Ewing, Fowlds & Shepherd, 1995; Kaikati, 2003).

Additions from the General Complex Process Model of Corporate Rebranding

Miller et al. (2014) discovered in their new general complex process model of corporate that there is a significant correlation between *strong leadership* and successful rebranding outcomes. Their research indicates that leaders in these cases typically possess relevant experience and a particular dedication to corporate rebranding. Thus, their findings suggest that competent rebranding leaders often have prior experience in corporate branding or other strategic functions.

2.4 Internal Corporate Rebranding

Internal corporate branding is about aligning an organization's culture and values with its brand image and messaging and communicating these to its employees and other internal stakeholders (Merrilees & Miller, 2008). Using internal branding can be beneficial for companies to create solid corporate brands, thus, a crucial aspect of gaining buy-in and support from internal stakeholders (Devasagayam, Buff, Aurand & Judson, 2010). Various authors agree that internal branding ensures that employees translate the brand promise into reality by incorporating the brand's values and meeting customer expectations (Aurand, Gorchels & Bishop, 2005; Kapferer, 1992; Punjaisri & Wilson, 2011; Özçelik, 2015).

Some authors suggest that internal branding eventually will increase the service the employees deliver (Greene, Walls & Schrest, 1994) and, therefore, constitute the level of cognitive and emotional devotion they have to the brand (Tsai, 2001). Through internal branding activities, senior managers can ensure employees' behavior aligns with the brand's corporate identity and values (Punjaisri & Wilson, 2007). Senior managers and other organizational leaders, including CEOs, can influence employee behavior by effectively communicating about the corporate brand, its values, and its attributes to their employees (Men, 2015). This communication helps to increase employees' brand knowledge, which, in turn, affects the degree to which the corporate brand is presented correctly to customers (Punjaisri, Evanschitzky & Wilson, 2009).

Internal training and corporate communication are seen as effective tools in internal branding activities, especially during change management (Kitchen & Daly, 2002). Change management could be a company going through a major organizational restructuring, such as rebranding (Finney & Sherrebeck-Hansen, 2010). As internal communication through internal meetings within the different teams in an organization is meant to improve the employees' cognitive level, the training activities are meant to develop skills. Accordingly, it encourages employees to buy into the corporate brand values emotionally (Lee, Kim & Kim, 2014), making them understand and feel a sense of connection to the values of the corporate brand. Thus, it effectively influences the employees' behavior and, as a result, enhances the organization's overall performance.

Consistent corporate communication of the brand's values regarding what is communicated externally is crucial to uphold a certain level of quality (Cornelissen, 2020; Punjaisri et al. 2009). Several authors have studied internal branding activities' effect (Sharma & Kamalanabhan, 2012). According to Punjaisri and Wilson's (2011) study, internal branding activities such as internal communication and training have a positive impact on "brand commitment, brand loyalty and identification to the brand "(p.1521). Another study by King and Grace (2008) showed that a lack of awareness and information regarding the corporate brand negatively impacted an employee's job performance and level of job satisfaction. This happens due to the variability of employee-customer meetings, typically in service-oriented companies, where there is a lack of control regarding customers' perceptions. Consequently, it

is crucial to have a good understanding of the corporate brand for employees to deliver it consistently (Baker, Rapp, Meyer & Mullins, 2014). Hankinson, Lomax, and Hand (2007) state that the degree of buy-in employees have to the brand when going through the rebranding process plays a vital role in the willingness to gain and learn about the revised corporate brand. For employees to understand the brand, they need to know what it stands for and its values, and the level of cognitive and emotional attachment will increase (Vallaster & Leslie, 2005).

2.4.1 Corporate Rebranding Buy-in Model

In 2021, Joseph, Gupta, Wang, and Schoefer developed a framework that emphasized the importance of effective rebranding communication by the leadership in bringing changes to the corporate brand, ultimately leading to greater employee buy-in. The corporate rebranding buyin model (Figure 4) explains how rebranding communication, employee engagement, and corporate brand identification are interrelated and how they influence the degree of cognitive and emotional buy-in among employees. As previously stated, this thesis emphasizes the employees of an organization, as they play an essential role in successfully implementing a sustainable corporate brand. Therefore, the corporate rebranding by-in model is particularly relevant for this thesis because it provides insights into how effective communication and employee engagement will eventually influence employee buy-in. Ultimately, understanding this will help shed light on how organizations develop effective rebranding strategies that take the employees into account, which will eventually sustain the success of implementing the sustainable corporate brand in the long run.

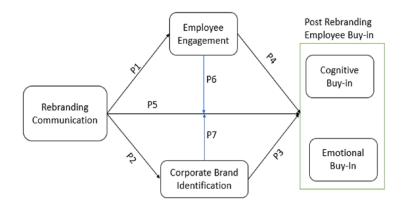


Figure 4. Corporate rebranding buy-in (Joseph et al. 2021)

The framework shows that if a company has clear and consistent communication when going through the rebranding process, it will result in a higher buy-in of employees after rebranding a corporate brand (Joseph et al. 2021). The framework illustrates that employee engagement can be influenced by the message brought by the management, which consecutively can impact keeping a high level of employee engagement in the long run (Joseph et al. 2021). When employees are engaged, they will automatically be more open-minded towards changes and, thus, be buy-in to it, as corporate rebranding may alter the brand's identity and potentially impact how employees identify with the brand (Joseph et al. 2021). If the leadership keeps transparent corporate communication, it may either have a positive impact on the degree to which employees identify with the corporate brand (Joseph et al. 2021). As a result, if employees identify with the brand, the chance that they will buy into the new revised brand will automatically decrease. Employee identification and engagement level can also mediate rebranding communication's impact on employee buy-in, even after the rebranding process has taken place (post rebranding) (Joseph et al. 2021).

2.5 Strategy as Practice

In recent years, turning strategies into specific actions has become an arising subject within management literature (Rouleau & Cloutier, 2022). Hence, the concept of strategy-as-practice (SAP) emerged in the 2000s when Johnson, Langley, Whittington and Melin (2007) presented the idea of shifting the understanding of strategy from something *organizations have* to something *people do*. Thus, to understand strategy as an actual activity done by people, not through simply planning and change (Johnson et al. 2007). However, strategy tools presented before the rise of SAP research, such as the Five Forces by Porter (1980, cited in Rouleau & Cloutier, 2022) and the BCG growth-share matrix by Henderson (1979, cited in Rouleau & Cloutier, 2022), are still commonly referred to in business schools (Rouleau & Cloutier, 2022).

Due to a great emphasis within SAP research on performance and a management perspective on practices, research has to a high degree, revolved around strategy processes, strategic planning and strategic change (Rouleau & Cloutier, 2022). Thus, a greater focus has been on the 'doing', letting predetermined observations and patterns decide whether an action is a practice or strategy. As defined by Davies (2000), strategies involve decision-making, planning

and allocating a company's resources with a focus on objectives and performance. Opposite, practices related to the specific actions carried out to implement the strategy (Gherardi, 2019; Jarzabkowski, Balogun & Seidl, 2007).

Contradictory, Jarzabkowski, Kavas and Krull (2021) argues in newer work that strategy should instead be understood as consequential action patterns and thus should not be patterns known from existing strategy processes. Hence, implying a higher degree of interrelation between practices and strategy, from which managerial practices derive. Building on Jarzabkowski et al.'s (2021; 2022) findings, Rouleau and Cloutier (2022) argue that an even greater emphasis should be on understanding managerial practices as social practices. Hence, understanding *why* strategists do what they do rather than *what* they do should shape managerial practices. In this relation, taking organizational members' knowledge, use of knowledge and cultural structures into consideration (Rouleau & Cloutier, 2022). The authors present the principle of knowledgeability, which consists of combining *doing* with *knowledge*, and this way lets practical knowledge of what people are doing support the managerial perspective of *what to do*. By adopting the principle of knowledgeability when developing managerial practices, the authors emphasize reasonings in everyday actions rather than which types of activities can be found and their outcomes, thus strategy.

Overall, the literature suggests that managerial practices are to be understood as a complex concept of combining social and strategic practices, thus not limiting managerial practices to existing processes but allowing for consequential patterns to shape practices as well.

2.6 Sustainable Corporate Brands

The relationship between corporate branding and sustainability has become inevitable empirically and in literature (Stuart, 2011). Therefore, researchers present various theories, typologies, and approaches which aim to conceptualize the phenomenon. Among three main approaches can be found: The consumer-framing approach, the integrated approach, and the identity-based approach (Lahtinen & Närvänen, 2020; Kumar & Christodoulopoulou, 2014; Stuart, 2011). Common for all approaches is the understanding that sustainability is something to be integrated into the corporate strategy as an embedded part of the corporate organization and brand, and thus aligns with the concept of sustainable corporate brands defined as: "a

corporate brand whose promise or covenant has sustainability as a core value" by Stuart (2011, p.1).

The integrated approach emphasizes how integrating sustainability practices in operations drives business opportunities, such as competitive advantage and superior performance (Kumar & Christodoulopoulou, 2014). The authors imply that sustainability should be integrated into three areas of an organization: management, operations, and marketing, which all constitute the firm's performance. While the authors present corporate branding as a crucial part of integrating sustainability, they highlight it solely as a driver to gaining competitive advantages. With an emphasis solely on the benefits of becoming a sustainable corporate brand, Kumar and Christodoulopoulou (2014) contradict Stuart's (2011) belief that it is impossible to endorse a sustainable corporate brand if internal, self-motivated beliefs do not drive sustainability. Moreover, the authors highlight how consumers are not crucial when integrating sustainability since they do not actively use corporate policies in their purchase behavior. Kumar and Christodoulopoulou (2014) also contradict Lahtinen and Närvänen (2020) consumer framing approach, which puts customers in the center.

The consumer framing approach emphasizes how sustainable corporate brands must be seen as a joint construction between consumers and the corporate organization (Lahtinen and Närvänen (2020). The authors highlight how the development of sustainable corporate brands should not be seen as company-driven but as a process involving key stakeholders, with the focus being the contribution to the public debate in society and thus moving the focus onto a broader societal concern. They present, contradictory to Kumar and Christodoulopoulou (2014), that consumers do believe corporate companies contribute to the sustainability challenges. However, the efforts being made are seen as various from company to company. While the authors emphasize consumers' crucial role, they contradict the argument that brand managers should ensure that their sustainability attitude aligns with the overall corporate strategy since the lack of alignment will result in inconsistency. Hence, the authors hold contradicting views on customers' role in the sustainable corporate brand compared to Stuart (2011), who highlights exactly the potential inconsistency between statements and behavior if a company has conformance to stakeholder expectations as the main driver for sustainability. Overall, this constitutes the idea that a consumer framing approach cannot be achieved before sustainability is integrated as an internal part of the corporate brand.

Adding to the belief that sustainable corporate brands should be derived from an outside-in perspective, Aßländer and Curbach (2014) argue that sustainable corporate brands are a reaction to the criticism that portrays multinational corporate brands as symbols of the negative consequences of commercialization and globalization. Hence, they contradict Stuart (2011), Lahtinen and Närvänen and Kumar and Christodoulopoulou (2014), understanding that the concept of sustainable corporate brands have emerged in response to the negative perception that many people have about multinational corporate brands and sustainable corporate brands are seen as a way to counteract the negative perceptions and improve the reputation of corporate brands by prioritizing sustainability. Hence, they do not highlight sustainability as a theoretical understanding but instead see it as a tool, among many others, to improve reputation.

Contradictory, the identity-based approach emphasizes how a sustainable corporate brand should be emotionally charged, authentic and behavioral in its identity to implement sustainability successfully (Stuart, 2011). Stuart (2011) shares similar opinions with Lahtinen and Närvänen (2020), believing sustainability should be implemented solely based on a societal aspect and with the ambition to participate in social and political actions. In this relation, Stuart (2011) presents the distinction between a core value and an add-on strategy and argues that one cannot successfully implement sustainability unless it is embraced as a core value. However, a core value can be a major challenge to implement, which is why some companies settle for an add-on strategy and thus contributes to the ever-going debate on the credibility and transparency of sustainable practices (Stuart, 2011). An add-on sustainable strategy focuses on peripheral issues, such as recycling paper, not addressing deeper topics, such as sourcing materials, and therefore often presented as a different strategy from the overall corporate strategy. Based on the high complexity and difficulty of the process, Stuart (2011) presents ten key considerations for developing a sustainable corporate brand as a part of the core value, elaborated on in the next section.

2.6.1 Sustainability Considerations and Practices

Figure 5 illustrates the initial set of 10 sustainability considerations supported by five additional practices (Stuart (2011; 2013). While the considerations are not specific actions to implement, the practices are.

Considerations C1: Sustainability as core value C2: Interrelate existing values with new C3: Sustainable corporate language C4: New accounting procedure C5: Identification by organizational members	C6: Selective supply chain membersC7: Sustainable product designC8: Varying willingness to adaptC9: External communicationC10: Credibility issues
<i>Practices</i>P1: Develop sustainable practicesP2: Total and visionary commitmentP3: Sustainability integrated in practices	P4: Transformational leadership P5: Organizational discourse

Figure 5: Sustainability considerations and practices (Stuart, 2011; 2013). Authors' own revised version.

The first consideration Stuart (2011) emphasized highlights how the sustainable corporate identity should derive from thorough research from an outside-in and inside-out perspective to ensure that sustainability is developed as a core value. This aspect thus aligns with Lahtinen and Närvänen's (2020) belief that an outside-in perspective is essential when developing a sustainable corporate brand. In this relation, Stuart (2011) highlights the importance of understanding the development as a rebranding process, embracing the existing core values while adding sustainability to create an overall coherent identity. As a part of the implementation, the author highlights the importance of organizational members identifying with the new sustainable corporate identity and, in this relation, suggests the development of a corporate language reflecting the new corporate story. Moreover, the author focuses on how the implementation will result in a more complex behavior among internal stakeholders, with variation in ability and willingness to grasp and identify with the new corporate brand, thus affecting their willingness to communicate sustainability in their work interactions. Lastly, Stuart (2011) presents how sustainability should be integrated into product design, focusing on consumer demands, which aligns with Lahtinen and Närvänen's (2020) outside-in perspective. In addition to the ten key considerations, the author presents managerial implications that organizations can address when implementing sustainability.

First and foremost, Stuart (2013) highlights how sustainability has inevitably become a managerial task. The author implies that to succeed, the commitment to sustainability must be visionary and thus aligns with Lahtinen and Närvänen's (2020) belief that it is a matter of societal outcomes. In this relation, Stuart (2013) highlights how the values must be aligned with the organizational culture and identity. Thus sustainability must be embedded in all parts of the corporate identity. This should be supported by transformational leadership, where management acts as a role model with their values aligning with the corporate values, thus

ensuring that their signals and behavior provide higher credibility. Overall, creating a higher demand for personal investment from management.

Even though both Stuart (2011; 2013) and Lahtinen and Närvänen (2020) highlight that the basis for developing a sustainable corporate brand should solely be driven by the desire to contribute to society and should be integrated as a crucial part of the core value, they both acknowledge how integrating sustainability into one's business will bring both competitive advantages and superior performance, aligning with Kumar and Christodoulopoulou's (2014) beliefs.

Overall, literature on sustainable corporate brands presents the concept as complex, with many ways to implement it. Commonly for all, is a great emphasis on the outcomes of implementing the concept into one's organization, which can be related to both performance and societal aspects. Hence, less focus has been on the process and how the implementation unfolds in an organizational culture. Moreover, researchers highlight how understanding the practices of implementing a sustainable corporate brand needs more empirical knowledge, which would provide a framework for understanding how a sustainable corporate brand is implemented, and if some aspects and considerations are more important than others.

2.7 Conceptual Framework

The purpose of the thesis is to understand how sustainable corporate brands are implemented by the management of a retail organization through rebranding. Thus an emphasis is on relating the concept of sustainable corporate brands to the corporate rebranding process. While research on rebranding presents several conceptual frameworks, the concept of sustainable corporate brands is solely presented with considerations and practices with no order of importance or timeframe of when to do so. Therefore, the two concepts should be combined in a process framework to understand the implementation of sustainable corporate brands through corporate rebranding. Even though several researchers have linked rebranding and sustainability, and the understanding of sustainable corporate brands is based on corporate rebranding theory, no conceptual framework that includes both exists. Therefore, we wish to combine the practical perspective of sustainable corporate brands with the process perspective of corporate rebranding. By doing so, the concept of sustainable corporate brands will be placed in the context of a process and thus provide a timeframe for the practices. This will help us understand when which practices should be implemented and if some might be more important than others. Overall, it contributes to understanding how to implement a sustainable corporate brand as management through rebranding. By combining the model of corporate rebranding (Merrilees & Miller, 2008; Miller et al. 2014), the corporate rebranding buy-in model (Joseph et al. 2021) and considerations and practices for sustainable corporate brands (Stuart, 2011; 2013), we present the below conceptual framework.

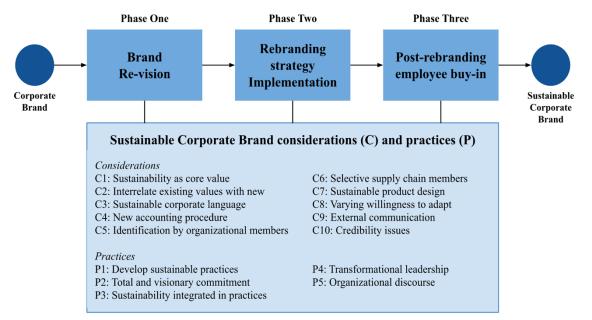


Figure 6: Conceptual framework. Derived from: The model of corporate rebranding (Merrilees & Miller 2008; Miller et al. 2014), The corporate rebranding buy-in model (Joseph et al. 2021) and considerations and practices for sustainable corporate brands (Stuart, 2011). Authors' own revised creation.

The above conceptual framework is a refined version of the model of corporate rebranding presented by Merrilees and Miller (2008) with elements from the corporate rebranding buy-in model by Joseph et al. (2021). However, phase three of stakeholder buy-in presented by Merrilees and Miller (2008) is replaced by the concept of post-rebranding employee buy-in from the corporate rebranding buy-in model by Joseph et al. (2021). Instead of continuing Merrilees and Miller's (2008) emphasis on external triggers and outcomes, we integrate the corporate brand as the point of departure, with the sustainable corporate brand as the sole outcome. Hence, we eliminate all peripheral results and thus align with Stuart's (2011; 2013) identity approach that sustainability should be a core value derived from within. On this basis, the framework focuses solely on buy-in from internal stakeholders consisting of employees and

thus eliminates other stakeholders, such as suppliers and customers, as the driver for implementing a sustainable corporate brand, overall supporting the idea that sustainability should be implemented as an embedded part of an organization through a visionary and total vision of wanting to change from within.

In addition to the revised model of corporate rebranding, the sustainable corporate brand considerations and practices presented by Stuart (2011; 2013) are integrated as a concurrent aspect, allowing the considerations to be an unsegregated part of the three phases. Overall, the conceptual framework will provide a more cohesive understanding of implementing sustainable corporate brands through rebranding and, thus, a practical tool for management.

The initial conceptual framework is a preliminary idea of implementing sustainable corporate brands through rebranding. It should be adjusted further since the analysis might bring new ideas or concepts, which should be integrated. Furthermore, this emphasizes an abductive approach.

2.8 Chapter Summary

This chapter provides an in-depth understanding of sustainability as an elementary cornerstone for the focus of this thesis. Moreover, corporate branding and corporate rebranding are introduced, which is fundamental for relating the two concepts, thus answering the research question. The model of corporate rebranding by Miller & Merrilees (2008) and Miller et al. (2014) were elaborated on in this relation. In addition, internal corporate rebranding was discussed, including the corporate rebranding buy-in model (Joseph et al. 2021). The concept of the sustainable corporate brand by Stuart (2011; 2013), introducing key considerations and practices, was presented, and in this relation, an understanding of strategy as a practice was stated. Finally, the above concepts constituted the basis for the initial conceptual framework.

3 Methodology

This third chapter introduces the methodological reasoning behind the thesis project. Firstly, our research philosophy will be defined, which involves a discussion of the epistemological and ontological assumptions related to the thesis. After guiding our understanding of knowledge and reality, we can effectively apply the abductive approach in our thesis, which will be elaborated on next. This will be followed by an extensive presentation of the research design, arguing for the research approach and data collection. After that, quality and ethical considerations are discussed, and an overview of how we will analyze our data is presented.

3.1 Research Philosophy

3.1.1 Ontology

According to Easterby-Smith, Jaspersen, Thorpe and Valizade (2021), ontology is defined as "philosophical assumptions about the nature of reality" (p.47), which refers to what we accept as reality and thus what we accept as facts and the truth. With the thesis being in the social science field, the positions commonly used are internal realism, relativism, and nominalism. This thesis will have a relativist ontology and accept that there are many truths, and no single reality can be found. In this relation, facts heavily depend on the individual observers' viewpoint, leading to variations in accepted truths depending on factors such as time, place, and person (Easterby-Smith et al. 2021).

The purpose of the thesis is to understand how sustainable corporate brands are implemented by management through rebranding. Hence, understanding individual management's observations and experiences is essential. Therefore, multiple truths will be presented, contributing to our understanding. Through both management and non-management interviews, we will discover the different viewpoints and truths management holds, where embracing the relativist ontology will lead to a more comprehensive understanding of the concept. Even though many truths can be found, we expect to get a coherent understanding of management's practical implementation of sustainable corporate brands through rebranding. This expectation stems from the assumption that managers share a common agenda, facilitating a consistent approach. Moreover, it is recognized that the outcome of our thesis is only one truth so other case examples would provide different outcomes.

3.1.2 Epistemology

According to Easterby-Smith et al. (2021), *epistemology* is defined as "a general set of assumptions about ways of inquiring into the nature of the world" (p. 47), which refers to how we know what we know, and thus how knowledge is created. In social science, two contrasting epistemological views can be found: positivism and social constructionism. While a positivistic view emphasizes objective methods and observations, a social constructivism view focuses on subjective methods and individuals' feelings, experiences and reasonings (Easterby-Smith et al. 2021).

With the purpose being to understand how sustainable corporate brands are implemented by management through rebranding, human interest becomes the primary driver of science. In this relation, employee perspectives become a part of the concept to gain a more coherent understanding. Hence, the thesis leans against a social constructivism epistemology and thus focuses not on gathering facts to be measured but on embracing the complex constructions and meanings that make up management's reasoning behind implementing a sustainable corporate brand (Easterby-Smith et al. 2021).

Based on a relativist ontology and constructionism epistemology, the research design should focus on convergence, thus understanding how rebranding relates to implementing sustainable corporate brands from a management perspective. Therefore, the research design should focus on cases to understand management reasonings better. Overall, the outcome should be theory generation.

3.1.3 Abductive Approach

The research will have an abductive approach. The thesis' emphasis is on how sustainable corporate brands are implemented by management through rebranding and, thus, is a need for combining theory with empirical data. A deductive approach aims to confirm or deny theory through empirical testing. In contrast, an inductive approach develops its knowledge from the data and thus does not allow any preconceptions to be present. Not to be confused with a mixture of a deductive and inductive approach, an abductive approach allows us to interplay new discoveries in data with the knowledge of existing concepts and theories (Dubois & Gadde, 2002). The focus, therefore, becomes to continuously develop knowledge across the whole research process through the interplay between theory, frameworks, empirical knowledge, and case study. Moreover, it allows the thesis to be based on preconceptions within a chosen framework while including unanticipated findings from the empirical data (Dubois & Gadde, 2002).

An abductive approach leans closer to an inductive approach, and thus grounded theory, where the focus is the generation of new concepts and development of theoretical models (Dubois & Gadde, 2002). However, using systematic combining (abductive approach) presented by Dubois and Gadde (2002), the focus solely becomes the development of theoretical models since an emphasis is on refining theory rather than inventing new. Systematic combining consists of two processes: matching theory with reality and direction or redirection of knowledge (Dubois & Gadde, 2002). Overall, an abductive approach meets the need for triangulation and emphasis on cases according to relativist ontology and constructivism epistemology.

3.2 Research Design

The purpose of the research design is to give an overview of the data collected, how it is collected, and where it is obtained (Easterby-Smith et al. 2021). Furthermore, the research design will provide a comprehensive framework for analyzing the data collected, focusing on its relevance when addressing the research question (Easterby-Smith et al. 2021).

3.2.1 Research Approach

The foundation of this thesis will be built upon a qualitative research approach, as we aim to gain insights into the practices employed by retail organizations' management and how a sustainable corporate brand is implemented through rebranding.

The qualitative research approach suits well for this thesis for several reasons. First, when looking at other studies in the same context or area of research, this research approach is commonly used. Secondly, working qualitatively allows for a more in-depth understanding of a phenomenon, and thus is highly relevant for this thesis as we want to look at management practices related to sustainability within an organization (Easterby-Smith et al. 2021). Compared to the quantitative approach, the nature of the qualitative approach is advantageous for understanding the why's and how's and, by that, gaining a deeper understanding of the complexity and the nuances (Easterby-Smith et al. 2021). In terms of this thesis, it is relevant to look at different nuances regarding the implementation of a sustainable corporate brand, such as the decision-making regarding which strategies work best, internal branding activities and corporate tools towards employees, and implementation of practices, which cannot be captured by quantitative research alone (Eisenhardt, 1989). Thirdly, the approach is more likely to capture subjective attitudes and personal experiences, which in this specific context, relates to the perspectives of management and employees involved in a rebranding process (Easterby-Smith et al. 2021). Lastly, qualitative research allows for flexibility in the research design, essential when studying complex concepts such as sustainable corporate brands and rebranding (Easterby-Smith et al. 2021).

Moreover, it is possible to adjust the research design as new insights emerge during data collection and analysis. This flexibility during the research allows for exploring unexpected findings, providing a more nuanced and holistic understanding of the subject and aligning with the abductive approach, which aims to refine existing theory (Easterby-Smith et al. 2021). Conducting a study through a qualitative approach will automatically decrease the chances of generalizing the thesis' outcomes (Bryman & Bell, 2011; Easterby-Smith et al. 2021) However, in the case of this thesis, there is a need for a more in-depth understanding of implementing a sustainable corporate brand, why a qualitative approach is appropriate. Consequently, coding and categorizing the data gathered might be essential to emphasize the most important outcomes (Harry, Sturges & Klingner, 2005). Moreover, using a qualitative research approach

may result in fewer respondents due to time and resource limitations and the complexity associated with the data collection (Easterby-Smith et al. 2021). Hence, there is a need for a thoughtful and particular emphasis on interpretative processes in collecting data (Easterby-Smith et al. 2021).

3.3 Data Collection

In this section, the chosen data collection methods will be discussed. We will review the choices behind the empirical primary data collection and address how the secondary data have been chosen.

3.3.1 Primary Data Collection

Primary data refers to data collected from the research respondents directly, enabling the prospect to catch first-hand information that is instantly appropriate to the purpose of this thesis, providing valuable insights (Easterby-Smith et al. 2021). As the research question guides this thesis, the objective of the primary data collection is to examine managerial practices in implementing a sustainable corporate brand. Thus, a diverse range of primary data is required to address the proposed research question.

First, organizational data about the retail organization is needed, including information about the retail organization undergoing rebranding. This data is the basis for selecting a single case study and will be used to understand the implementation of a sustainable corporate brand. Second, data about rebranding strategies and practices also need to be gathered. Gaining a deep understanding of the practices utilized by the organization can cast light on how sustainability is integrated into the rebranding process and thereby answer the research question. Third, sustainability practices are also a valuable insight that needs to be collected, including data on the sustainability initiatives the management has undertaken before, during and after the rebranding process. Understanding the retail organization's sustainability initiatives can help assess the extent to which sustainability is a priority and how it is reflected in the rebranding process. Lastly, data about employees' perspectives is insightful, including perceptions and attitudes towards the retail organization's process of implementing a sustainable corporate brand through rebranding. Understanding specifically employees' perspectives can provide insights into how the retail organization's sustainable corporate brand is perceived, received and valued and how this may influence their behavior. As previously described, employees are essential in implementing a sustainable corporate brand as their willingness to collaborate and adapt the strategies are essential for the outcomes making it necessary to investigate.

3.3.2 Secondary Data Collection

In contrast to primary data, secondary data is data others have previously collected for various purposes, such as statistical data, reports, or existing databases (Easterby-Smith et al. 2021, p.130). As stated by the authors, secondary data can offer supplementary contextual information, historical insights, and a deeper understanding of the research topic. Thus, utilizing secondary and primary data will enhance the credibility and reliability of the research findings. Moreover, triangulating between the primary and secondary data allows for a more comprehensive approach to the research topic, aligning well with the abductive approach (Dubois & Gadde, 2002) and enabling diverse data collection from various perspectives.

For the context of this thesis, we will look at company reports from the case study being investigated, hereby a statistical company report on employees' brand perceptions towards the company's sustainability strategy. Doing so will give us a more in-depth understanding of the employees before conducting our primary interviews. This approach serves as valuable background knowledge and allows us to utilize the data to enhance the later interviews. Furthermore, we have obtained access to reports on the case company's sustainability initiatives, which also will work as a valuable asset in archiving the thesis' purpose. Moreover, data presented in a sustainability master class will also be used (Sustainability masterclass, 2023). Lastly, presentations on the company's brand strategy will be studied by examining existing PowerPoint.

3.3.3 Qualitative Single Case Study

Business researchers frequently use case studies (Eisenhardt & Graebner, 2007). Some authors note that qualitative case studies offer the most effective approach to investigating "*why*" and "*how*" research questions (Eisenhardt, 1989; Darke, Shanks & Broadbent, 1998; Stake, 2008;

Yin, 2009). This thesis' research question of "*how*" a sustainable corporate brand is implemented makes the case study approach relevant to the nature of the study. Cresswell, Robertson, Huby, Avery & Sheikh (2011) state that when researchers use the case study approach, they typically have less control over events occurring, and the emphasis is on examining a current phenomenon in a real-world setting. Contrariwise, if the researchers are not interested in comprehending the reasons behind how the concept works and why the concept occurs, then this method may not be the best fit (Darke et al. 1998). Considering the purpose of this thesis, studying a real-life event through a case study approach is appropriate because it allows us to gain an in-depth understanding of real-life managerial practices that may be difficult to replicate in a more "controlled" setting.

Case studies aim not to generalize a specific group of people but to generalize theories (Yin, 2009). Hence, this suits well to the reasoning of the thesis. In the context of case studies, the abductive approach involves examining a specific case or phenomenon in detail and generating hypotheses or theories that can explain the observations (Dubois & Gadde, 2002). However, Yin (2009) states that the chances of duplicating a case are high if several cases back up the same theory. Contrariwise, Stake (2008) argues that case studies are highly appropriate for generalizations rooted in converting insights that are understood but need to be identified into more clear insights. What sets case studies apart from other research designs is their emphasis on investigating a specific situation or entity (Bell, Bryman & Harley, 2019).

Bryman and Bell (2021) define the single case study as a research approach that examines one particular case as the primary unit of analysis. However, in this thesis, findings will be backed up by secondary data, as emphasized in the above section. Hence, a single case study is needed to provide a more thorough understanding of implementing a sustainable corporate brand. Compared to the multiple case study approach, the single case study is more common for constructivism epistemology (Easterby-Smith et al. 2018, p. 89). Nevertheless, this approach is a good fit with the unit of analysis of this thesis, as the aim is to go in-depth within a company that has implemented a sustainable corporate brand and not to generalize (Easterby-Smith et al. 2021).

3.3.4 Semi Structured Interviews

In order to find the most appropriate research method, the purpose of the thesis was defined (Easterby-Smith et al. 2021). Based on the thesis' purpose of understanding how a sustainable corporate brand is implemented by the management of a retail organization through rebranding, interviews were considered the most appropriate. This is because interviews allow for the findings of "how" specific practices from the management's perspective are implemented. In addition, interviews as a method work well to get in-depth and create an opportunity to reflect on the empirical data collected (Easterby-Smith et al. 2021). Thus, it might be a necessity to have the opportunity to be flexible during the interview in order to gain a comprehensive understanding of the case company being examined. For this reason, the semi-structured approach will be applied, having an interview guide leading the interviews. Moreover, using a semi-structured guide and asking questions by laddering up and down might strengthen the outcome of the interviews (Easterby-Smith et al. 2021). By using laddering techniques and asking follow-up questions that explore the "how" behind the respondents' actions, the answers will shift from being solely based on factual information on which practices are utilized to implement a sustainable corporate brand into providing more insightful responses that match the research question of the thesis on how these practices were implemented (Easterby-Smith et al. 2021). Besides, having various techniques for asking "why" questions can prevent the respondents from experiencing a shortage of information ideas (Baker & Knox, 1996). Besides, considering the approach of abduction, semi-structured interviews were a preferred method due to our collection of existing theory (typically considered more structured) and the collection of new data through interviews which was not previously accounted for in existing theory (typically considered less structured).

3.3.5 Sampling Method

According to Easterby-Smith et al. (2021), qualitative sampling strategies aim, on a general level, to identify examples of the researched phenomenon. Below is our reasoning behind the chosen sampling method presented by addressing the (1) target population; (2) sample size, (3) sample strategy and (4) sample sourcing (Easterby-Smith et al. (2021).

Target population

The target population is the unit of cases eligible to sample and is defined by specific criteria (Easterby-Smith et al. 2021). The more criteria, the more precise the sample is, and the risk of bias becomes less (Easterby-Smith et al. 2021). Several inclusion criteria can be found to understand how a sustainable corporate brand is implemented by management through rebranding. Firstly, the case must be a corporate brand since the theory of rebranding and sustainable corporate brands heavily relates to the concept of corporate branding (Stuart, 2011). In this relation, the case must have undergone a significant rebranding process since it implies that the company actively works with rebranding. It is essential to understand how it interplays with sustainability. Lastly, the case must fulfill the criteria of being a sustainable corporate brand and thus have sustainability as a core value. It is essential to examine a case that has not always been sustainable and why all cases founded on a sustainable business model are excluded from the target population.

Sample size

When the target population is determined, the sample size is decided (Easterby-Smith et al. 2021). With a focus on understanding the complexity behind implementing a sustainable corporate brand, one company case was chosen. As mentioned, a single case study allows us to get a more in-depth understanding of the implementation. It thus allows a focus on the many variables and reasoning that makes up the process (Easterby-Smith et al. 2021). While only one case company will be used in this thesis, sampling within the company consists of several respondents to ensure reliability and validity and that a relativist ontology and constructivism epistemology is met, allowing for different reasonings to shape the truth (Easterby-Smith et al. 2021). With an abductive approach, where triangulation is the focus, secondary data plays a crucial role in ensuring the validity and reliability of the thesis (Dubois & Gadde, 2002). Hence, primary data acts as an opportunity to get an in-depth understanding of the complex reasonings and perceptions within the organization and thus does not aim to generalize on its own (Easterby-Smith et al. 2021). The primary data will consist of five interviews, two with managers and three with employees without management responsibility. An overview of participants and their organizational level can be found below.

Table 1: Overview of interview participants, authors' own creation.

Participant	Organizational level
Brand manager	Senior manager
Sustainability manager	Senior manager
Employee 1	Non-manager
	8
Employee 2	Non-manager

Among the senior managers, one works within the sustainability department and one works within the branding department in the case company. By including managers from different departments, we meet the reasoning of relativist ontology and constructivism epistemology, as different perspectives and truths shape the understanding of how sustainability is implemented as a core value. In this relation, the management interviews are supported with three interviews with non-management employees and thus ensure that viewpoints from various levels within the organization are included. The aim of proposing relevant managerial practices, including management and non-management employees, allows us to understand both strategic reasonings and the practical activities and culture shaping the rebranding process.

Sample strategy

The sampling strategy for selecting the case company is theory-guided sampling. The case company is chosen based on the requirements of it being a sustainable corporate brand as well as having used rebranding previously and thus depends on the company meeting specific theoretical characteristics (Easterby-Smith et al. 2021). Hence, the aim is to successfully identify all characteristics of the theory within the company to understand the concept comprehensively. Therefore, a snowball sampling strategy is used within the case company since it allows the respondents to reflect on whether other colleagues might share additional knowledge (Easterby-Smith et al. 2021). For example, the interview with the brand manager was conducted as the first management interview to understand the case company's branding practices comprehensively. Here, a focus was on sustainability branding practices, where the manager could elaborate on relevant persons involved in the implementation. This way, the brand manager highlighted the sustainability manager as relevant for understanding the implementation, and thus a snowball sampling strategy was used. The same applies to non-

management employees, whose reference to co-workers was a basis for understanding if new knowledge could be found among other employees and if additional interviews were needed. This way, interviews naturally end when theoretical saturation is reached. Overall, using a snowball sampling strategy is beneficial when dealing with confidential sources since it becomes harder to identify their direct relation to the research (Easterby-Smith e. al. 2021).

Sample sourcing

When the target population, sample size and sample strategy are determined, the final task is to decide where to source the sample (Easterby-Smith et al. 2021). Here, choosing the nonprobability sampling strategy of snowball sampling is essential since it influences the risk of bias (Easterby-Smith et al. 2021). Using non-probability sampling, it becomes harder to confidently turn findings from the specific case into general assumptions (Easterby-Smith et al. 2021). Hence, several considerations have been made when choosing the specific sample and, firstly, ensuring that the case company is not chosen based on convenience but as a sample that extensively fulfills the chosen criteria. Secondly, the case company acts as an example corporate brand with a defined brand and visual identity. Lastly, the case company was chosen as an example of a company that did not have sustainability as a core value before rebranding, as its business model was built upon selling fast-moving consumer goods. Hence, the company provides an interesting case of the complexity of implementing sustainability, as the opposites between before and after are big. Moreover, the case company now strongly associates sustainability with their practices and therefore meets the criteria of having sustainability as a core value. In this relation, access to the case company was gained through internal contacts, which provided the opportunity for an in-depth understanding of relevant practices and reasonings.

According to Easterby-Smith et al. (2021), reflecting upon how the chosen sample sits within the target population is crucial to avoid being seduced by the richness of small samples. Reflecting upon the overall target population, the chosen case company has many similarities in strategies used by other potential samples. In this relation, the case company publicly refers to strong cases of rebranding as their inspiration. Therefore, the chance of findings within the specific case overlapping with others within the target population becomes more extensive, and thus the risk of bias becomes less. However, choosing a single-case study will always increase the risk of bias (Easterby-Smith et al. 2021).

3.3.6 Interviewguide

Based on the chosen data collection method, semi-structured interviews, an interview guide has been conducted as the basis for the interviews. The following section will describe the interview procedure, chosen topics and theoretical considerations. Furthermore, it highlights how using an interview guide meets the natural open nature of semi-structured interviews (Easterby-Smith et al. 2021).

As a part of the interview procedure, firstly, all respondents will be presented with an overview of the field and objective of the thesis, avoiding any specifics (e.g., research question and purpose) which may influence their answers. The interviews will be conducted face to face since it provides the opportunity to engage with respondents authentically and respectfully, utilizing the benefits of using semi-structured interviews as the data collection method (Easterby-Smith et al. 2021). The respondents are provided with the interview guide beforehand and are requested for their consent to record the conversation. Three interview guides have been conducted for the brand manager, the sustainability manager, and the employees, with the same general topics. Doing so allows the interview guide to be adapted to the respondents' existing knowledge, which may result in more informative and critical responses.

The interview is structured into three parts: opening questions, topic-specific questions, and closing questions. Opening questions will act as an icebreaker, while closing questions will ensure respondents feel appreciated (Easterby-Smith et al. 2021). The topic-specific questions will be based on theoretical knowledge, ensuring that all aspects are covered throughout the interview without presenting the theoretical concept to the respondents (Easterby-Smith et al. 2021). Thus, it is not to point the respondent in a direction, and therefore bias them in terms of answering, thus ensuring nuanced, open, and easy-to-understand questions (Easterby-Smith et al. 2021). Throughout the interviews, open-ended questions strengthen the opportunity for the respondents to reflect upon the brand freely. In this relation, the respondents' potential bias is carefully considered to ensure the accuracy and reliability of the responses (Easterby-Smith et al. 2021). In this relation, an emphasis is on managers' likeliness of being biased due to their being employed at the company, which affects their ability to speak more critically of the internal practices. Therefore, managers are asked questions such as "How come you have not communicated the sustainability efforts externally?" not to understand the actual external

efforts but to let the manager reflect upon internal activities and potential organizational structure barriers. Furthermore, an emphasis on their personal belief supports the idea of them being able to speak freely, which is why respondents asked questions such as "Where does your interest in sustainability come from?".

The interview guides can be found in Appendix A, B and C.

3.3.7 Transcription

Before conducting the interviews, consent was obtained from the respondents' approval for recording the sessions. Bryman and Bell (2011) state that it is essential to consider the content of the respondent's remarks and how the respondent says it. Furthermore, Bryman and Bell (2011) suggest that recording an interview will increase the amount of transcription and is more intrusive than taking written notes. Besides, missing data can be crucial because it may tell something underlying and provide valuable information about the respondent's thoughts and perspectives that may not be explicitly mentioned (Rennstam & Wästerfors, 2018). Therefore, by recording the interviews, there was a possibility to listen to missing data, such as hesitance and tone of voice when answering the questions. However, if the respondents are aware of the fact that they are being recorded, there is a possibility that they might provide inaccurate answers (Bryman & Bell, 2011). According to Bryman and Bell (2011), this can be caused by a fear of judgment or the wish to present themselves in a good light to maintain a particular reputation or self-image. Therefore, respondents were assured that their statements would be referred to using substitute names, thus preserving their privacy to ensure neutrality and lower potential bias.

Moreover, interviews are conducted in Danish to lower language barriers and get as complete an answer as possible by taking it in the respondents' mother tongue. Furthermore, the transcriptions were conveyed in Danish, besides the translated quotes. Thus, challenges were considered regarding words and phrases that do not have the same meaning in English. For example, in the case of our interviews, the phrase "the jante law" was used, which is not commonly used in countries other than the Nordic countries. In those particular cases, use has been made of footnotes and a short description of what the meaning of the word or phrase is for the reader to gain a deeper understanding.

3.4 Research Quality¹

In the following section, the quality of the research design will be discussed. Easterby-Smith et al. (2021) state that the quality of qualitative research depends on the researchers' approach, which relies on the entire research process, from formulating the research question and proposal to publishing the results. According to Lincoln and Denzin (1994), the two fundamental levels for evaluating the quality of qualitative research are trustworthiness and authenticity. Hence, the assessment will elaborate on credibility, transferability, dependability, and confirmability (Bryman & Bell, 2011).

Credibility, also called internal validity, is the researcher's ability to accurately carry out, understand and represent the respondents' beliefs in the given social world (Bryman & Bell, 2011). To ensure credibility, respondents will be able to review the responses for corrections to ensure a correct interpretation of the results. It will be corrected if the respondents have any corrections to the empirical data interpretation.

Transferability, also called "generalizability," represents the extent to which research findings can be applied to other settings beyond the thesis (Bryman & Bell, 2011). A way to reinforce the degree of transferability in this thesis is by conducting the same interview with the same respondents a short time later, given the time frame that would allow it. Additionally, the inclusion of the thick descriptions Bryman and Bell (2011) describe as comprehensive descriptions of the phenomena investigated have been utilized to support the transferability of the thesis. In this thesis, we have used it to provide a deeper understanding of the meaning and context of implementing a sustainable corporate brand by having detailed descriptions of the concepts being studied.

Dependability, also seen as a parallel to reliability, represents how well other researchers can understand the research made (Bryman & Bell, 2011). According to Bryman and Bell (2011), if you wish to enhance reliability in qualitative studies, researchers ought to adopt an "auditing" (p.398) approach. This approach means storing records and notes concerning the selection

¹ Parts of 3.4 were also used in BUSR31, in 2023.

process of respondents, research questions, and transcription papers, allowing the opportunity to review them later, thus enhancing the reliability of the findings. The aim is that others can understand the research process but not replace it (Bryman & Bell, 2011). To enhance the level of dependability, we stored the notes taken when coding our interviews. Additionally, we stored the first drafts in the early start, so we or others could go back, even after the research.

Lincoln and Guba (1985) ensuring *confirmability* is a crucial goal for researchers to pursue. Bryman and Bell (2011) state that confirmability concerns being aware that the researcher has acted ethically and how his or her values may affect the research outcome. However, objectivity in qualitative research is impossible (Bryman & Bell, 2011). When carrying out the interviews, we were cautious not to tell too much about the purpose of the thesis; By entirely omitting the research question and asking open-ended questions so the respondents could reflect freely.

3.5 Research Ethics

When conducting research, it is essential to understand that ethical issues can arise, and one must enforce ethical practices (Easterby-Smith et al. 2021). Therefore, this thesis followed the key principles in research ethics identified by Easterby-Smith et al. (2021) to ensure that ethical practices were used. The authors present ten principles, where six regard protecting the interests of informants and the last four regard protecting the integrity and accuracy of the research.

To ensure the protection of the participants, the respondents were all informed of the purpose and use of the thesis and asked to consent before the interviews were conducted Easterby-Smith et al. (2021). Furthermore, they were treated respectfully to respect their dignity. As a part of the primary data collection within the case company, we entered into a non-disclosure agreement with the company to ensure the privacy, confidentiality, and anonymity of both the respondents and the company itself Easterby-Smith et al. (2021). This way, we ensure that no ethical issues arise and that both parties understand the purpose and use of the research. Regarding protecting the integrity and accuracy of the research, we ensure that deception and false reporting of findings are avoided by conducting a thesis based on truthful intentions Easterby-Smith et al. (2021). However, to ensure that deception and false reporting of findings do not happen accidentally without intention, all interviews are transcribed and recorded to ensure transparency (Easterby-Smith et al. 2021).

3.6 Data Analysis

To analyze our data, we used the structure of Harry et al.'s (2005) data analysis map, divided into three phases: coding, categorizing and overarching themes. In the coding phase, we went through the interviews one sentence at a time, looking for codes in the text. Since our conceptual framework builds upon the mode of corporate rebranding (Merilees & Miller 2008; Miller et al. 2014), the corporate rebranding buy-in model (Joseph et al. 2021), and sustainability considerations and practices by Stuart (2011; 2013), we started by doing "focused coding" (Easterby-Smith et al. 2021. p.195). This was done by looking at relevant theory-based topics highlighted in the conceptual framework: Phase one and two in the model of corporate rebranding (Merilees & Miller 2008; Miller et al. 2014), post-rebranding buy-in in the corporate rebranding buy-in model and the considerations and practices for a sustainable corporate brand (Stuart, 2011; 2013). In the categorizing phase, we sorted all the codes found into categories by looking for repetitions in the text (Ryan & Bernhard, 2003). To avoid losing track in this phase and not deal with the problem of representation (Rennstam & Wästerfors, 2021), we considered the most relevant themes as opposed to the most important in order to answer our research question (Easterby-Smith et al. 2021). On this basis, the categories were reduced to overarching themes. An illustration of the process can be seen in Figure 7 below.

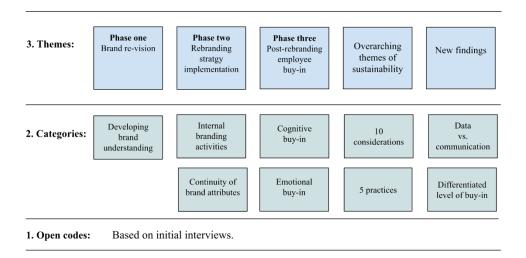


Figure 7. Data analysis map (Harry et al. 2005). Illustration of the coding-process. The author's own findings.

A categorical reduction was made within the overarching theme of sustainability, and seven themes, which embrace all 15 considerations and practices, were identified. Below is an illustration of which basis the overarching themes were developed.

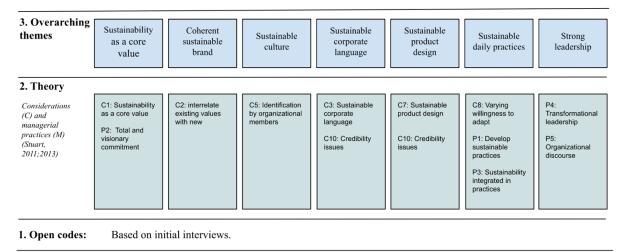


Figure 8. Data analysis map (Harry et al. 2005). Illustration of the coding-process, the overarching themes of sustainability. The authors' own findings.

Overall, the abductive approach was met by alternating between the literature and the findings to present well-structured arguments. Accordingly, we initially looked for "open codes" (Charmaz, 2014, p.192), asking open questions to the text questions like "What are these data about" and "How is the view expressed?". Aligning with the abductive approach, we uncovered new data (source). We got close to the data, and it helped us ensure that the codes accurately reflected the content and meaning of the data. Paying attention to the expression of the data helped us identify codes that capture the nuances of expressions, enabling us to get a deeper understanding of the respondent's perspective and how it relates to the research questions we had not yet formulated (Svensson, 2023). For example, we could cover new insights in our data by experiencing a kind of "hesitance" in how the respondents answered the questions. Also, during the interviews, we found "missing data", which we will go more in-depth with in the analysis. To facilitate the coding process, we used color labels in separate documents to navigate the codes and their differences.

3.7 Chapter Summary

In this chapter, the reasoning behind the methodology was established, and it was found that our thesis has a relativist ontology and social constructivist epistemology supported by an abductive approach (Dubois & Gadde, 2002). Therefore, an emphasis is on the individual observers' viewpoint and triangulation. The primary data consists of semi-structured interviews within the case company, and secondary data consists of a diverse range of internal data and reports. In addition, the background for choosing the qualitative single case study was presented, and the choice of semi-structured interviews and a non-probability sampling strategy were explored. Moreover, the quality and ethics of the research were discussed, and how we analyzed our data through the data analysis map by Harry et al. (2005) were presented. Consequently, the methodological considerations form the basis for the upcoming analysis in the next section of our thesis.

4 Analysis

This chapter presents the analysis. Firstly, an analysis of the empirical findings is conducted and includes 1) the rebranding phases, 2) the overarching themes of sustainability and 3) new empirical findings, as well as supporting managerial practices. Secondly, the empirical findings are contextualized by integrating the overarching themes of sustainability and new findings into the rebranding phases. Lastly, the revised conceptual framework will be explained.

4.1 Analysis of Empirical Findings

The following analysis meets the abductive approach of systematic combining, where the first phase consists of matching theory with reality to enable the second phase of redirecting knowledge (Dubois & Gadde, 2002). Our analysis will encompass both the perspectives of the managers and employees and will be complemented by supplementary data obtained from secondary sources. During the analysis, the quotes will be presented by stating whether it is a senior manager or employee and which department the manager works within (e.g. sustainability manager).

Based on an abductive approach, the analysis has been divided into sections derived from the initial conceptual framework. Firstly, the three phases of the framework are analyzed according to the theory of the mode of corporate rebranding by Merrilees and Miller (2008) and Miller et al. (2014) and the corporate rebranding buy-in model by Joseph et al. (2021). Secondly, relevant overarching themes of sustainability, derived during the coding process, are analyzed according to Stuart's (2011; 2013) considerations and practices for a sustainable corporate brand. Although literature presents both considerations and practices, the analysis will solely focus on empirical practices, as they indicate actual actions. Thirdly, new findings that do not

fit current knowledge from existing literature are presented and analyzed. Finally, contextualization of the three parts above is presented, which will enable the second phase of systematic combining, thus presenting a revised conceptual framework. Below, Figure 9 illustrates the working process.

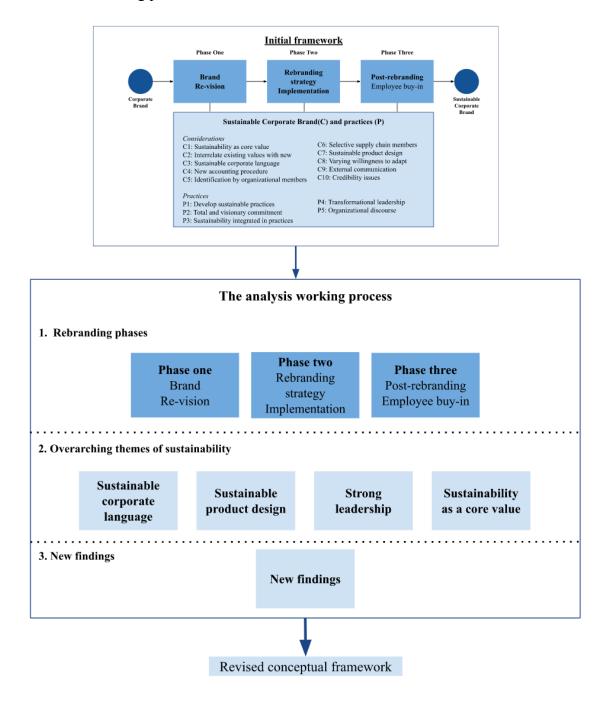


Figure 9: Illustration of the working process for developing the sustainability corporate brand implementation model. Derived from: The mode of corporate rebranding (Merrilees & Miller 2008; Miller et al. 2014), The corporate rebranding buy-in model (Joseph et al. 2021) and considerations for sustainable corporate brands (Stuart, 2011). Authors' own revised creation.

As existing literature is extensive, the empirical data will be analyzed, highlighting the practices found using the color-coding below to show how the empirical findings relate to existing literature:

- The findings are new empirical findings
- The findings revise the existing literature
- The findings support the existing literature

4.1.1 Rebranding Phases

Phase one: Re-vision of the brand

The initial phase of the rebranding process involves re-visioning the brand, thus developing a brand understanding (Merrilees & Miller, 2008; Miller et al. 2014). Therefore, an emphasis is on initial research, which creates a basis for understanding the market, employees' perceptions of the brand, and current practices to enable the opportunity to evolve the brand's features and elements (Merrilees & Miller, 2008; Miller et al. 2014).

Upon examining the empirical findings within the case company, the first phase of rebranding towards a sustainable brand was initiated when the sustainability manager was employed in 2019 (Interview, 19. April 2023). When asked the sustainability manager if any research was done prior to the rebranding, the manager replied:

Yes, I researched by talking with different people in the house. A lot of my work is based on ethnological fieldwork. In that way, my education comes into play quite a lot. [...] So, only a single data study on our current CO2 emissions was done, so we knew where we had the most extensive footprint, but in reality, the strategy was just made based on my own and internal experiences [...] (Manager / sustainability)

According to the sustainability manager, initial research can be done without extensive reports. Instead, it involves obtaining a snapshot of the company, which is based on the individual employees' knowledge, eagerness to change and previous learnings. This also became present when asking the brand manager what type of research was conducted before initiating the rebranding process:

I based our current work on what I have experienced through the campaigns, previous analyzes and what I have heard out and about. Everything between the lines. [...] when I facilitated a workshop, they [employees] were asked: What are we known for today? What do we want to be known for going forward? (Manager / brand)

The brand manager furthermore expressed how the existing internal values were fragmented before initiating the rebranding process, why all of them were revised, and presented an internal report introducing six new core values during the interview (Interview, 13. April 2023). It becomes clear that both managers primarily rely on their previous experience to help form the basis for the initial research regarding implementing sustainability.

Overall, there is an emphasis on how the managers' previous experiences influence the strategy for developing the brand towards becoming sustainable. This aligns with Merrilees and Miller (2008) and Miller et al. (2014), who state that skills and experiences will, eventually, direct a company towards informed rebranding decisions. Moreover, the empirical findings suggest that initial research is beneficial to get a snapshot of the company's current brand to find out what perceptions are present. However, some researchers suggest that companies should conduct thorough research before undertaking rebranding implementations and associate this with costly and time-consuming processes (Goi & Goi, 2011; Singh et al. 2013). However, as found in the case company, initial research does not necessarily need to be as extensive as suggested in the literature. Thus, fewer resources are needed for developing a brand understanding.

From analyzing the above phase within the case company, the two following practices can be identified based on both empirical findings and theory:

- Live the brand
- Develop brand understanding

The managers *live the brand* by having a genuine interest in sustainability and a natural desire for change. They actively cultivate a sustainability culture as role models, inspiring their teams to embrace environmental change. Particularly for non-management employees, having managers who genuinely care about the environment and have the necessary authority was essential for implementing sustainability. To *develop a brand understanding* of the current brand, managers obtained a snapshot of the company's current perceptions. Using internal knowledge as the basis provided the most comprehensive understanding, as they could identify any existing perceptions or misperceptions that employees may hold. Thus, this will enhance the chance of active participation, support, and identification by employees with the revised brand.

Phase two: Rebranding strategy implementation

The second phase of the rebranding process involves adapting internal branding activities to create employee engagement by ensuring a common overall understanding of the new core values (Merrilees & Miller, 2008). Furthermore, the phase involves a continuity of brand attributes, retaining original meanings and values even though new ones are added (Merrilees & Miller, 2008).

Upon questioning the brand manager about internal branding activities which has been done regarding sustainability, the brand manager explains:

[...] It has been communicated that I have presented the new core values at the monthly internal meetings [...] The idea is that we will facilitate some internal workshops to train employees and in addition create these communication tools, which are supposed to be on different internal channels. (Manager / brand)

According to the brand manager, internal branding activities primarily involve utilizing internal communication tools and conducting training through internal workshops. During a masterclass in sustainability attended, it became clear how the communication regarding sustainability is coherent since both statements from managers, employees and internal material from the monthly meetings align (Sustainability masterclass, 2023; Interview, 20. February 2023; Interview, 19. April 2023). In this relation, the sustainability manager provides further details on the practices implemented and mentions how external trainers from relevant NGOs have trained employees within the buying department about plastic and its challenges as a source of the material (Interview, 19. April 2023). The strong emphasis on training among the managers also becomes apparent during the interview with Employee 1:

I have gained much of my knowledge from our monthly internal meeting. Especially in relation to sustainability, where our sustainability manager talks about our development and the things we have done. You really get educated in what we do that is bad and what we do that is good. It feels like there is a lot of transparency internally. (Employee 1).

Employees support the brand manager's statement that much of the knowledge was gained through internal meetings. When asked if they have experienced any challenges in terms of aligning the existing values with the new, the sustainability manager elaborates:

No, not really [...] (Manager / sustainability)

Contradictory, the brand manager indicates the continuity of brand attributes as more complex through the example of a specific campaign:

[...] I know for example, that we are going to have to sell this [refers to a picture of a product made of plastic] because it is a bestseller, is something customers expect and in our normal price range. At the same time, I would like to make something that fits our new values [...] but you must be realistic about what can be done. So, it is difficult, how can I make something that is more sustainable? That is difficult. (Manager / brand)

The preceding statement demonstrates how the brand manager strongly prioritizes the continuity of brand attributes, although it brings challenges. Furthermore, both managers have contradicting beliefs.

Overall, the empirical data states that by engaging in internal branding activities, the employees build an internal shared understanding of the revised brand and, thus, a natural behavioral alignment with the revised brand. This aligns with Miller et al. (2014) belief that internal branding activities commonly involve internal communication and training. Moreover, it supports Miller et al.'s (2014) argument that developing an understanding of the revised brand should be prioritized, as it allows for behavioral support to emerge. In addition, allowing continuity of the brand's original meaning motivates employees to approve the brand findings (Alford, 1998; Stuart & Muzelle, 2004). On this basis, the following practices were found:

- Build shared brand understanding
- Align existing values with revised

Managers facilitated branding activities, such as internal workshops, to build shared brand understanding and to enable employees to *build a shared understanding* of the brand. By providing exercise in various communication tools, managers helped employees to communicate the organization's revised sustainability values effectively.

When *aligning existing values with revised* ones, the managers' prioritized incorporating sustainability without compromising current values and expectations from management and employees. This was done despite it bringing more complexity and, thus, challenges. As a result, implementing these practices increases employee motivation to live and utilize the revised brand.

Phase three: Post re-branding employee buy-in

The third phase involves employee buy-in, thus to which extent employees identify with the revised brand. If phase one and two is successfully implemented, phase three will highlight how employees actively implement the revised brand in their practices. As mentioned, a distinction is made in the internal corporate branding model between cognitive and emotional buy-in. While cognitive buy-in refers to the employees' comprehension of the brand's values and strategies and how they can actively contribute to executing them, emotional buy-in concerns the dedication to achieving these objectives (Joseph et al. 2021).

The use of new corporate phrasings stands out when employees actively implement the revised brand in their practices within the case company (Interview, 13. April 2023). In this relation, the brand manager states:

[...] It really shows that they (employees) take it to heart and use the same phrasings that we use. (Manager / brand)

The above statement indicates that employees actively contribute to executing the revised brand by using new phrasings and thus identifying with the new values to a high degree. As indicated by the brand manager, the employees confirm their commitment to the revised brand:

I work there, so, of course, I can't do anything but think of the development concerning sustainability. (Employee 1)

The above statement shows how employees know that internal corporate branding activities influence them. Although employees indicate a commitment to the revised brand, they, on the other hand, express hesitance when asked if they believe the company is sustainable. Likewise, Employee 2 and Employee 3 also show considerable doubt even though they answered yes when asked if they believe the company is sustainable (Interview 2. May 2023; Interview 21. February 2023). Employee 2 tends to respond slower and compliment statements regarding beliefs by laughing or smiling, offering a solid hesitance in the behavior (Interview, 20 February 2022). This indicates substantial missing data (Ryan & Bernhard, 2003). The brand manager supports the indication of hesitancy by addressing the following:

[...] The company has been very much characterized by the Law of Jante², which requires a high level of expectation of us having to walk the talk. (Manager / brand)

The sustainability manager indicates the same, which highlights the culture being defined by not sticking your nose out (Interview, 19. April 2023). Thus, both managers highlight how the nature of the corporate culture is defined by employees being less courageous and more hesitant regarding their actions (Interview, 13; 19. April 2023). In this relation, the sustainability manager was asked if they had experienced any resistance in terms of the revised sustainable brand, to which the manager responded by saying:

Most are positive, but we still meet resistance because they feel that the commercial department pulls them in one direction and the sustainability agenda pulls them in another direction [...] In this battle, the commercial department almost always wins in a commercial company. (Manager / sustainability)

In terms of increasing the level of emotional buy-in, the sustainability manager elaborates:

It is highly individual-based. For instance, if 'Julie' [one of the thesis' authors] has changed something in the packaging, then we would make a calculation of how many grams of plastic we have saved. We buy one million per year of this packaging, so 'Julie', you are the one who removed 4 tonnes of plastic. That's 12 tonnes of CO2. Congratulations! That's fantastic! (Manager / sustainability)

 $^{^2}$ It is used generally in colloquial speech in the Nordic countries as a sociological term to denote a social attitude of disapproval towards expressions of individuality and personal success.

The above quote is saying that, by taking a more individual-based approach and at the same time informing people, the case company can feel that their employees take the sustainability agenda on their shoulders, and it, therefore, becomes an "awareness campaign" (Interview, 19. April 2023). In this relation, the sustainability manager was asked if the employees act upon the new values not only at work but also at home, and answered:

It is a major change. Once you work with it (sustainability) and you understand it, then you have it with you. (Manager / sustainability)

The sustainability manager highlights how a higher level of knowledge on sustainability contributes to an overall higher buy-in among the employees. However, when asked if sustainability knowledge and practices at work are something which is implemented at home, Employee 3 elaborates:

No more than I did before, I think. I think I'm 7/10 when it comes to how sustainable I am in my everyday life... I think I'm more informed than average. (Employee 3)

The above statements indicate that the level of both emotional and cognitive buy-in regarding sustainability to a high degree is influenced by the employees' existing knowledge. If the employee already has a high degree of knowledge, they will most likely be more hesitant in adapting the values compared to employees with limited knowledge.

Overall, a high degree of inner conflict was found among the employees, which supports Joseph et al. (2021) suggestion of the potential lack of alignment and commitment to the new values. To accommodate the need for alignment, the company is undertaking extensive efforts to provide comprehensive training of the employees, thereby increasing their understanding of sustainability, aligning with Joseph et al. (2021). In addition, the management incorporates sustainability in their daily practices and takes a more individual-based approach to sustainability, establishing internal competitions, which is not found in the existing literature. Based on the above, the empirical data reveals two practices:

- Drive individual responsibility
- Implement sustainable daily practises

To ensure a higher level of buy-in from employees post-rebranding, the managers empathized *driving individual responsibility;* By shifting the responsibility of solely implementing sustainability from management to the individual employee, the chance of them embracing the revised brand was suddenly increased, thus the buy-in. This was done by tracking individual CO2 emissions, establishing internal competitions between departments, and creating the possibility for non-management employees to raise concerns and ideas towards sustainability. Overall, the company launched a sustainable culture internally and a personal discourse among employees.

Managers ensured *the implementation of sustainable daily practices*, where the revised brand was integrated into the individual employees' daily practices and thus supported an individually based approach. This lowered the chances of hesitance among employees and supported the development of a sustainable identity among employees. In this relation, the employees' prior knowledge greatly influenced the daily practices and guidance needed.

4.1.2 Overarching themes of sustainability

In the second part of the analysis, we will analyze the overarching themes of sustainability unrelated to the above three phases, as it is crucial to understand the overarching themes separately to integrate them into the process in the respective phases later on.

As mentioned, the following seven overarching themes of sustainability were found during the coding process derived from considerations and practices for the sustainable corporate brand by Stuart (2011; 2013): *Sustainability as a core value, coherent sustainable brand, sustainable culture, sustainable corporate language, sustainable product design, sustainable daily practices* and *strong leadership*.

In the coding process, it became clear that the themes of *coherent sustainable brand*, *sustainable culture* and *sustainable daily practices* strongly overlap with the empirical findings of the three rebranding phases analyzed above. Therefore, this section will not discuss the themes further since key findings are already considered. Contradictory, the overarching themes: sustainable corporate language, sustainable product design, strong leadership and

sustainability as a core value shows new and different findings from what is already analyzed. Therefore, the four overarching themes are accounted for below.

Sustainable corporate language

After an organization has decided to adopt a sustainable corporate identity, it is crucial to develop precise language and a narrative that reflects this identity which can be communicated internally (Stuart, 2011).

As a part of the empirical data collection, the sustainability manager was asked if they had a specific sustainable communication style internally (Interview, 19. April 2023). The sustainability manager expressed:

We never use the words 'sustainable' and 'green' [...]. We say that *we work with sustainability*, but not that something *is sustainable*[...]. We communicate that the word 'eco-friendly' should be used. We actively communicate it within our teams and use it in our annual report. We do not want to squeeze the greenwashing legislation. (Manager / sustainability)

Supporting the above, the employees do not only elaborate on their knowledge of the word, but they also show a strong commitment by actively using it:

We must not say that we are sustainable, but we say it is eco-friendly instead. (Employee 2)

An overall emphasis is on selecting the new corporate language carefully when implementing sustainability since it ensures transparency. By using words such as 'eco-friendly' instead of common sustainability phrases such as 'green' and 'sustainable', the company is transparent and authentic in employee communication and avoids the risk of being accused of greenwashing. This is also present in the design guide, where eco-friendly is used regarding sustainability (Design guide, 2023).

Moreover, the brand manager highlights the importance of members being able to understand the corporate language:

[...] We try to keep the lix number low, as we would like to be able to use it for employer branding. (Manager / brand)

Being aware of keeping the corporate language easy to understand is essential to communicate the revised brand and plays a crucial role in ensuring the feeling of transparency among employees.

Overall, an emphasis is on how the new corporate language is carefully selected and easily understood. This aligns with Stuart's (2011) belief that the sustainable corporate identity should be expressed through a corporate story which all members of the organization can understand. Moreover, the emphasis on being thoughtful in the corporate language aligns with Stuart's (2011) argument that developing and refining the corporate language and story is crucial in maintaining a strong and sustainable corporate identity that resonates with employees and contributes to the organization's long-term success. On this basis, the following practice was conducted:

• Select the corporate language carefully

Selecting the corporate language carefully is essential for implementing sustainability as a core value, contributing to the organization's long-term success. In this relation, the managers avoid using common sustainability phrasings and ensure a transparent and careful expression.

Sustainable product design

Another consideration Stuart (2013) presents is that sustainability should be integrated into the product design mix from an outside-in approach.

Empirical findings from the case company show how the product design has been revised in several ways related to sustainability, as the sustainability manager expresses:

There are more sustainable products today [...]. We have widespread everyday items that people can have for a very long time [...]. (Manager / sustainability)

While the sustainability manager focus is on the duration of the products, the brand manager elaborates on the packaging:

Right now, the solution has just been to say: when we don't use plastic, we put everything in cardboard [...] and then we close it (the product) all off, which leaves us with a challenge in how to display it in the packaging. (Manager / brand)

The brand manager expresses it being a challenge aligning the current product focus in design with the new value of sustainability and further elaborates:

> How can we signal our sustainability efforts in the packaging without it having to be brown? I think it's a step back. People are starting to understand now that you don't have to be green, brown or wood-coloured to be eco-friendly. You can actually get a wider color palette and a nice design, and also be sustainable. (Manager / brand)

By referring to colors commonly used in sustainable communication and product design, the brand manager emphasizes how an outside-in, and thus customer- and competitor perspective, is expected as a basis to develop a new product design. However, suggesting that being sustainable should not be limited to specific colors, the manager shows how sustainability is implemented as a core value, and thus internally, and how they do not want to be associated with add-on strategies, such as misleading color palettes. This also becomes clear during the masterclass in sustainability (Sustainability masterclass, 2023), where an emphasis is on how greenwashing can also communicate specific colors and phrasings. The above indicates that the company wants to avoid following the common practices of sustainable product design, like using wood colors in the packaging. Instead, it emphasizes staying within the original brand meaning and, thus, values.

Overall, the case company emphasizes Stuart's (2011) belief that sustainability should be implemented in product design. Moreover, the challenges expressed by focusing on not going too far away from the original brand align with Stuart's (2011) argument that combining existing values with new ones is a great challenge. Supporting the existing literature, the empirical findings highlight how avoiding common practices is an integrated part of developing a sustainable product design. Hence, the following practice was found:

• Avoid compromising on design

When implementing sustainability into the product design, the managers emphasize avoiding compromising on existing design practices. Instead of following common practices of a

sustainable product design, the manager instead dares to maintain the essence of the original brand. By following this approach, the company can create sustainable designs that align with the existing values and identity and thus supports implementing sustainability as a core value.

Strong leadership

According to Stuart (2013), strong leadership is essential to implement a sustainable corporate brand successfully.

Looking at the empirical findings, the sustainability manager expresses a profound passion for sustainability and cultural understanding by saying:

I have a strong interest in sustainability, cultural understanding and change. And, I have an old interest in justice [...]. And basically, I think there is an understanding that there is no alternative to having a sustainable company. (Manager / sustainability)

The above statement suggests that the manager has a natural curiosity about sustainability and a longstanding interest in justice. In this relation, all the interviewed employees highlight the sustainability manager when asked where they have developed their new perception of the brand. As an example, Employee 1 elaborates:

She is a leader with a mission. (Employee 1)

The above shows how the sustainability manager is perceived as a strong leader with visionary intentions. Another leader highlighted is the CEO, as both the brand manager and sustainability manager elaborate on the CEO's role in driving the implementation:

Since I started, I have not gotten a no to anything I have proposed for the top management, even if it has been drastic. (Manager / sustainability)

The brand manager continues:

What is crazy here is how fast action is taken on initiatives. I presented my work with the new values at a monthly meeting, after which the CEO asked if I could present it to senior management the following week. I did that, and then the CEO asked me if I could present it to the rest of the organization the following week, and then it was embedded. (Manager / brand)

While the sustainability manager is perceived as a strong leader regarding sustainability among non-management employees, the above indicates how the CEO is perceived as a strong leader among senior management. The findings show that for non-management employees, it is essential to have managers with a genuine interest in sustainability and a certain authority who can break through the top management and act fast. Regarding senior managers, it is essential to have a CEO open to change where performance is not always on top of the agenda.

Overall, an emphasis is on transformational leadership, which aligns with Stuart's (2013) belief that a strong leader must drive the transformation to implement a sustainable corporate brand successfully. This involves not only articulating a compelling brand vision but also, to a great extent, living the brand values. Hence, the empirical findings of the sustainability manager being perceived as strong leaders with visionary intentions align with Stuart's (2013) belief that strong leadership will drive change. On this basis, the following practice was found:

• Ensure transformational leadership

To advocate and implement initiatives that are related to sustainability, senior managers have a high level of authority and willingness to influence the decision-making processes. In this relation, the top management embraces *transformational leadership* by supporting senior managers, thus being open to adapting sustainable changes.

Sustainability as a core value

For a company to commit to a sustainable corporate brand, it is crucial to integrate sustainability by making it a core part of the overall strategy rather than just having it as an "add-on strategy" (Stuart, 2011, p.140).

Within the case company, the change in how the work with sustainability values are viewed are addressed by the sustainability manager:

[...] Now it's more like this, you can stick your nose out, as long as we can stand up for it. (Manager / sustainability)

The brand manager supports the above by addressing the following:

We would like to have those bowls statements, but it's also a training in actually daring to do it (Manager / brand)

As suggested by the managers, the ambition is to be visionary in implementing sustainability and thus be bold but always able to account for it. The ambition to be visionary was also highlighted during the masterclass in sustainability, where the principle of "not being misleading" was presented (Sustainability masterclass, 2023). Here, the importance of avoiding greenwashing was highlighted, and a focus was on how this applies not only to language but also to photos, colors and drawings. Overall, addressing that a green signal must not be given if it is false. While the ambition is to be visionary in the implementation, the sustainability manager expresses how it can be challenging:

> Because sometimes we pull them in different directions[...] the commercial part gives them one direction, and the sustainability agenda pulls them in another direction. In this kind of fight, the commercial part almost always wins in a commercial enterprise (Manager / sustainability)

The above quote shows how the commercial aspect becomes a conflicting aspect of the implementation, which causes complex challenges within the organization. Thus, implementing sustainability is, in fact, self-motivated and does not focus on performance as a driver for becoming a sustainable corporate brand. However, the sustainability manager acknowledges that the implementation will ultimately drive performance, but it is not the basis for becoming sustainable (Interview, 19. April 2023).

Overall, it can be seen that the managers within the case company, to a high degree, believe that the rebranding towards sustainability should be visionary and thus aligns with Stuart's (2011) argument that sustainability is to be implemented as a core value, rather than an add-on strategy if to be successful in the implementation. The empirical findings support this by emphasizing how the ambition of creating one coherent brand with sustainability as the core value increases the number of challenges in implementing sustainability, as they do not compromise. On this basis, the following practice was found:

• Dare to be visionary

In order to be visionary, managers are seen to be open-minded and embrace ideas on sustainability issues. Hence, *daring to be visionary* requires viewing sustainability as an integrated part of a company's vision when implementing the revised brand, although it might bring more challenges.

4.1.3 New Empirical Findings

Working with an abductive approach, one should allow unexpected findings to shape the truth (Dubois & Gadde, 2002). Through our interviews, two new themes were discovered, which did not fit the above theory-based coding process, and are therefore accounted for below.

Data vs. Communication

With the main trigger for implementing a sustainable corporate brand being consumer demands, a great emphasis is on external communication and marketing (Zuniga, 2023; Carrigan & Attalla, 2001). As a result, implementing sustainability is strongly tied to corporate branding and thus often becomes a communication task within the organization.

The empirical findings found a contradicting viewpoint of communication's role regarding sustainability (Interview 13. April 2023, Interview 19. April 2023). When asked how the company ensures that the sustainability activities are perceived as credible, the sustainability manager answered:

I think it's because of the way we've done it and the way we haven't done it. The fact that we are extremely data-driven, meaning we don't actually communicate anything that we haven't measured and weighed[...] After all, we only have people employed in my department who have a background in data. Our sustainability specialist was clearly hired on her data skills, and our student assistant studies data science and so on[...] So we are extremely data driven. (Manager / sustainability)

The above shows how the people working with sustainability need a background in communication, which is otherwise common for employees working within sustainability, but are instead specialized in data. In this relation, the sustainability manager expresses:

[...] So we see ourselves first and foremost very much as a service department. It is not us who creates sustainability. In fact, almost everyone else other than our department does it. They are the ones who drive it. (Manager / sustainability)

The above quote raises the interesting aspect that implementing a sustainable corporate brand should be driven by data and that the sustainability department should be completely separated from the daily practices of sustainability. Despite highlighting how sustainability should be data-driven, both the brand manager and sustainability manager touch upon the complexity of sustainability regarding communication:

We have had some challenges with where communication of sustainability is owned. We didn't have a branding department before I started, so it's also new that we take overall responsibility for communication. (Manager / brand)

Contradictory, the sustainability manager shares the viewpoint that a communication department is still lacking:

[...] We don't even have a communication department...Compared to my previous workplace, which had a gigantic marketing operation and could therefore get hold of the emotions, we are just not there at all. (Manager / sustainability)

Contradictory to the literature, an emphasis is on how a data-driven implementation of sustainability allows for a total and visionary rebranding. The case company's data-based approach ensures they have evidence and numerical support for their claims, effectively avoiding challenges in daily practises and performance. Hence, making the sustainability department a service department, which sets the strategy but does not act upon it, and thus drives an individually based implementation of sustainability. On this basis, the following practice was found:

Be data-driven

By making the sustainability department a service department, which sets the strategy and provides guidance, rather than them being the ones actively implementing it in daily practices, the drive towards being sustainable becomes each department's responsibility. This way, a complete and visionary implementation is enhanced as strategy and practices are separated.

Differentiated level of buy-in

The literature suggests that employees vary in timing and buy-in level, depending on their ability to understand the revised brand and their willingness to use it actively (Stuart 2011; 2013). However, it does not highlight that some departments and employees may be more influential in the rebranding towards being a sustainable corporate brand than others.

When interviewing both the sustainability manager and the brand manager, it became clear how some departments' buy-in is more prioritized than others. When asked if there have been any challenges regarding aligning existing values with new ones, the sustainability manager expressed:

> Among other things, we have created a material guideline that says, if you are going to buy a product, I would prefer that 1) It is made of renewable materials, 2) It must preferably be recyclable, such as metal, 3) If it is plastic, then it must be recycled. Making such rules has been extremely effective, creating this individual level. (Manager/ sustainability)

The sustainability manager highlights how practices have been made specifically for the buying department. In this relation, other parts of the analysis have likewise highlighted how training from NGOs and individually based practices have been targeted towards the buying department. In this relation, when speaking about a specific campaign, the brand manager expresses:

We are creating a buying guide so we can run a sustainable agenda in that way. (Manager / brand)

The brand manager elaborates on how the aim of creating a guide for buying products is to drive the implementation of the new revised values concerning sustainability. As highlighted in *sustainability as a core value*, the ambition to align existing values with the new creates complex challenges within the organization, where departments such as the buying department

need to drive sustainability implementation and simultaneously meet expected commercial goals. Thus, the buying department becomes a bottleneck in implementing sustainability since their lack of buy-in will result in them not actively implementing the revised brand, thus not buying products that fulfill the new sustainable standards.

Overall, the above tendency can be seen as unique for a retail organization, where the company does not necessarily produce the products but instead buys through external suppliers (Elg & Welinder, 2022). Therefore, managers in a retail organization, which wishes to go through the process of rebranding towards a sustainable corporate brand, need to be aware of this specific department's role. On this basis, the following practice was found:

• Eliminate bottleneck

Managers within the case company prioritize the buy-in from influential departments to avoid them becoming a bottleneck. The buying department especially plays a crucial role within the retail organization, and therefore department-specific guidelines and a higher level of employee training are prioritized to avoid *bottlenecks*.

4.1.4 Contextualization of The Analysis

With a deeper understanding of the overarching themes of sustainability and the new empirical findings, we can now integrate them into the rebranding phases to understand when to do what. The overarching themes, new findings and supporting practices distribute themselves as follows:

Initial work

- Strong leadership: Ensure transformational leadership
- Data vs. Communication: Be data-driven

Phase one: Brand re-vision

• Sustainability as a core value: Dare to be visionary

Phase two: rebranding strategy implementation

- Sustainable product design: Avoid compromising on design
- Sustainable corporate language: Select the corporate language carefully

Phase three: Post re-branding employee buy-in

• Differentiated level of buy-in: *Avoid bottleneck*

The overarching theme of *strong leadership* fits outside the existing three phases, as an emphasis is on it being a fundamental aspect of the implementation. Hence, something to be done as a basis for initiating the rebranding process rather than be developed during the process. Complimentary, the new finding of *data vs. communication* also emphasizes being data-driven as a fundamental aspect, which should be the basis for implementing a sustainable corporate brand. Hence, the themes are seen as a part of the initial work to be done before starting the brand re-vision.

The overarching theme of *sustainability as a core value* is integrated into phase one, as it compliments Merrilees and Miller's (2008) focus on re-visioning the brand and thus developing a brand understanding where sustainability is a core value.

The overarching themes *of sustainable product design* and *sustainable corporate language* are integrated into phase two, as they strongly support ensuring a common understanding among employees when adapting internal branding activities and emphasize the complexities of ensuring the continuity of brand attributes.

Finally, the new finding of *differentiated buy-in levels* is integrated into phase three, as it relates to the overall level of employee buy-in. It thus supports the focus on to which extent employees actively live the brand. On this basis, a revised conceptual framework is presented.

4.2 Revised Conceptual Framework

The following section presents a revised version of the initial conceptual framework based on the above empirical findings. Thus, the second phase of systematic abductive combing is initiated, where knowledge is redirected (Dubois & Gadde, 2002).

As the initial conceptual framework, the revised conceptual framework continues to be based on the mode of corporate rebranding (Merrilees & Miller, 2008; Miller et al. 2014), the corporate rebranding buy-in model (Joseph et al. 2021) and considerations for sustainable corporate brands (Stuart, 2011;2013). Opposite the initial conceptual framework, the sustainable corporate brand considerations are now put into the rebranding process as overarching themes and thus provide a more comprehensive understanding of when to do what. Moreover, the framework now presents pre-rebranding and post-rebranding separate from the actual implementation. It thus emphasizes what should be established before rebranding and how to drive employee buy-in after the rebranding. In addition, it includes new empirical findings and practices.

As mentioned, the color-coding below indicates how the empirical findings related to existing literature can be found in the revised framework below.

- The findings are new empirical findings
- The findings revise the existing literature
- The findings support the existing literature

The Sustainable Corporate Brand Implementation Model

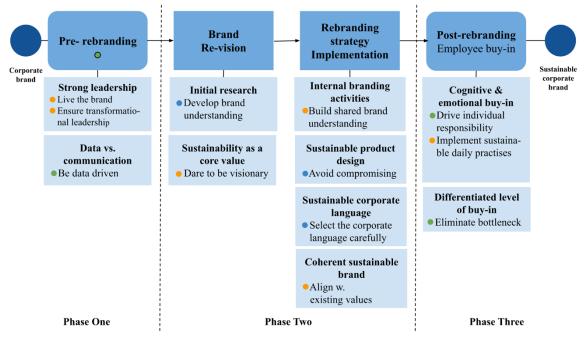


Figure 10. Revised conceptual framework: The sustainable corporate brand implementation model. Derived from: The model of corporate rebranding (Merrilees & Miller 2008; Miller et al. 2014), The corporate rebranding buy-in model (Joseph et. al. 2021) and considerations and practices for sustainable corporate brands (Stuart, 2011). Authors' own revised version.

By retaining the concept of arrows going from *corporate brand* to *sustainable corporate brand*, the framework still emphasizes understanding the implementation of a sustainable corporate brand through a process perspective. In addition, the framework continues to consist of three phases, where the previous phase one, brand re-vision, is now included as a part of phase two and thus a part of the actual implementation. In this relation, phase one now consists of pre-rebranding practices to be implemented before initiating the rebranding. Where the initial conceptual framework did not put the sustainable corporate brand considerations into context, the revised framework now provides the understanding of where the sustainability considerations belong in the rebranding process and, in this relation, provides specific managerial practices supporting the implementation.

4.3 Chapter Summary

The fourth chapter presented an extensive analysis of the empirical data collected. Firstly, findings from the interviews were analyzed based on the conceptual framework, which has its basis in the mode of corporate rebranding (Merrilees & Miller, 2008; Miller et al. 2014), the

corporate rebranding buy–in model (Joseph et al. 2021) and considerations for sustainable corporate brands (Stuart, 2011). Additionally, the new findings of data vs. communication and differentiated buy-in were found to meet an abductive approach. Finally, all of the above formed the basis for the revised conceptual framework, the *sustainable corporate brand implementation model*, alongside 12 managerial practices for managers to actively implement a sustainable corporate brand through rebranding.

5 Discussion

This fifth chapter of the thesis presents a discussion of the underlying findings from the above empirical analysis. Here, the findings are examined and critically reflected upon related to existing literature. The discussion will elaborate on three parts; Findings supporting the literature, findings revising the literature and new findings strengthening the overall comprehension of implementing sustainable corporate brands through rebranding.

The revised conceptual framework *The sustainable corporate brand implementation model* differentiates from previous literature, as it provides a comprehensive understanding of how sustainability can be implemented through a process perspective. In this relation, it provides an understanding of when to do which practices, thus putting sustainability practices into the time context of the rebranding process. Looking at how these practices relate to existing literature, it is found that some align more than others, while contradictions can also be found.

5.1 The Findings Supports the Existing Literature

First, *living the brand* supports Stuart's (2011) *total and visionary commitment* practice. It substantiates the knowledge by providing a more in-depth empirical understanding of the underlying complexities of living the brand. In this relation, the practice *ensure transformational leadership* builds upon Stuart's (2013) practice of *transformational leadership*, which substantiates existing knowledge by highlighting how the practice should be applied to several levels of the organizational structure and not only among top management if the company is to be successful in becoming a sustainable corporate brand. The consideration of *sustainable corporate language* presented by Stuart (2011) acts as the basis for practice to *carefully select the corporate language*. Supporting Stuart (2011), the empirical findings highlight the effectiveness of having a sustainable corporate language but emphasize how a

high level of transparency and thoughtfulness is necessary. The practice of *implementing sustainable daily practices* reflects Stuart's (2013) consideration of the same name. However, the empirical findings emphasize considering employees' prior knowledge. Moreover, the practice *dare to be visionary* relates to Stuart's (2011) argument that having sustainability not only as an "add-on strategy" but rather a part of the organization's core values (Stuart, 2011) is crucial for becoming sustainable, which was substantiated in the empirical findings.

The practice of *building shared brand understanding* emphasizes Miller & Merrilees' (2008) and Miller et al. s' (2014) idea of internal branding activities as a part of the rebranding process. Here, the empirical findings support the understanding of how internal branding activities ensure a shared brand understanding, supporting the overall goal. Moreover, the practice *align existing values with revised* support *continuity of brand attributes* by Miller et al. (2014). However, it relates it to sustainability and uncovers the complexity within. An interesting finding in this relation was conflicting interests and priorities among the brand manager and the sustainability manager working with rebranding during the process. While a brand manager within business and marketing companies often focuses on shaping and maintaining the brand's image (Cui & Hu, 2012), the sustainability manager focuses on implementing and incorporating new practices (Baumgartner & Winter, 2013). Thus, different job roles can lead to distinct priorities when aligning values during rebranding. Understanding and managing these conflicting interests is crucial for effectively implementing a sustainable corporate brand.

5.2 The Findings Revise the Existing Literature

The empirical findings found that *initial research* and, thus, *developing brand understanding* was crucial to implementing a sustainable brand. Altering the brand values into something new and more appropriate for the revised brand can be beneficial because it allows the company to address any fragmentation or lack of coherence in the existing values (Burt & Sparks, 2002), as also emphasized by the brand manager's expression of the fragmented nature of the pre-existing values (Interview, April 13, 2023). However, contrary to existing literature (Herstein et al. 2008; Miller et al. 2014), it was found that the initial research does not necessarily require resource and budget-heavy reports. In the case of a company, acquiring a snapshot of the company's current situation and what perceptions employees might hold against the brand was

a valuable approach because it allowed managers to address potential issues or misperceptions and align these with the revised brand. Thus, instead of paying external agencies to research, it will be helpful to look internally, identify potential gaps or challenges and develop strategies to address them, thus saving time and reducing costs. One might wonder whether the financial element of rebranding makes managers hesitant to rebrand due to perceived financial costs associated with traditional and previously resource-heavy research. Besides being more costsaving, taking a hands-on approach to rebrand will allow the managers to gain an advanced comprehensive understanding of the internal dynamics of the employees. Therefore, our findings provide new perspectives and opportunities for managers if they want to do rebranding.

Having a *sustainable product design* was seen in both existing literature (Stuart, 2011) and found in the case company as beneficial when implementing sustainability. However, our empirical data revealed that managers were more cautious about merely embracing sustainability practices in the design, *avoiding compromising* on the design. An example of this could be the integration of wood colors, without genuinely aligning them with the company's values. Instead, managers, in the case company, opted to maintain the essence of the original brand meaning and, therefore, avoid compromising on the design. When managers incorporate sustainability design while keeping the nature of the brand and its identity, the company might avoid being accused of greenwashing or misleading actions. This finding needs to be clarified in the existing literature. Therefore, this brings a new aspect to implementing a sustainable corporate brand. Thus, by following this practice, managers can create sustainable designs aligned with the company's values and identity.

5.3 The Findings are New Empirical Findings

During the interviews, it became evident that the case company was intensely *data-driven*, meaning they have numerical support for their claims and actions, avoiding challenges in daily sustainability practices. However, previous literature states that sustainability is strongly tied to corporate branding and thus becomes a communication task within an organization (Zuniga, 2023; Carrigan & Attalla, 2001). If a company with sustainability as a part of its core values solely has a communication-driven foundation without data proving numerical support for its

actions, a gap between the messaging and actual sustainability practices may occur. Hence, this may lead to inconsistent messaging, confuse employees and make it difficult to convince them to follow the revised brand. This forms the basis for the new empirical finding in the revised conceptual framework.

Another new finding was that the importance of having differentiated buy-in levels and thus *eliminating bottleneck* as a practice was found in the empirical data, which was not emphasized in the literature. As mentioned, eliminating bottlenecks is about enhancing the buy-in from influential departments to make a difference in sustainability. For example, while the direct influence on sustainability may vary across organizations, the buying department significantly drives sustainability within the case company. This new finding provides the information that it is crucial to understand the varying levels of influence on sustainability between various departments. Besides, if departments have an impact, they might be more likely to have decision-making power and, therefore, authority to implement sustainability into an organization's strategy. Thus, this finding has uncovered valuable new findings contributing to the existing literature. It sheds light on complex dynamics and considerations, enhancing our understanding of the subject matter.

Another discovery found in the empirical data was the importance of employees' level of *cognitive and emotional buy-in* to the new brand, which several authors have elaborated on (Joseph et al. 2021). During the interviews, it was found that the employees were hesitant when talking about the new brand. The fact that the employees may experience a conflict between the commercial objectives could impact their commitment and buy-in to the company's overall goals (Joseph et al. 2021). If employees feel torn between conflicting priorities, their dedication and emotional buy-in might be affected, making it more challenging to implement the revised brand effectively (Joseph et al. 2021). This indicates the complexity of ensuring employees' cognitive buy-in and how a lack of commitment towards the revised brand can result in resistance when implementing the practices. Therefore, specific practices on how the company increased the level of emotional buy-in were implemented in the case company, such as *driving individual responsibility* by establishing individual competitions between employees and departments and creating the possibility for non-management employees to be a part of the revised sustainability agenda. By acknowledging and celebrating individual efforts to reduce plastic use, the case company encourages a sense of accomplishment and positive

reinforcement among employees, indirectly influencing their emotional buy-in. This aligns with Joseph's et al. (2021) corporate internal branding model, saying that "*the higher employee engagement, the greater level of emotional buy-in to the new corporate brand*" (p.719). However, our findings take a more practise-oriented approach to what has proven successful in the past. Thus, by making the new sustainable corporate brand an individual based process, and thus not only enhances the employees' buy-in at work, but also overall personal beliefs.

5.4 Chapter Summary

The fifth chapter discusses the empirical findings that align with existing literature and elaborates on the findings that needed further refinement, telling how they contributed to the subject. Finally, new findings in the analysis were discussed concerning the revised conceptual framework.

6 Conclusion

In this final chapter, we will conclude our thesis project by first addressing our research purpose to answer our research question. Secondly, we will reflect upon the research's contributions and limitations and present opportunities for further research.

6.1 Research Purpose

The purpose of the thesis was to understand how a sustainable corporate brand is implemented by the management of retail organizations through rebranding. Therefore, an emphasis was on relating corporate rebranding to sustainability, with the aim of understanding the process of going from a corporate brand to a sustainable corporate brand. In this relation, examining a case company that had undergone this exact process was to provide an empirical understanding, which, combined with theoretical knowledge, contributes to redefining existing literature. With a focus on how a sustainable corporate brand is implemented as an embedded part of an organization's strategy and thus as a core value, the following research question was proposed:

• How is a sustainable corporate brand implemented by the management of a retail organization through rebranding?

To answer the above research question, a single-case study of a retail organization was conducted. With the perspective of management, and thus a focus on managerial practices, the empirical understanding was developed through semi-structured interviews and extensive secondary data, including reports, a master class and internal presentations obtained internally at the case company. Key findings highlight data, strong leadership as essential pre-rebranding practices, avoiding common sustainability practices, and ensuring a visionary commitment during the implementation, and finally, the importance of buy-in from employees post-

rebranding. By combining existing theories on sustainability and rebranding with empirical findings, a conceptual framework alongside 12 managerial practices was proposed, as showcased in Figure 10, as an answer to how a sustainable corporate brand is implemented by the management of a retail organization through rebranding.

6.2 Theoretical Contributions

The field of corporate rebranding concerning sustainability is already an emerging area of research, and several researchers have tried to bridge the two. However, researchers have highlighted how an empirical understanding is lacking and, in this relation, does not provide the understanding through a theoretical practice framework. Moreover, the literature suggests that an empirical understanding of the field would provide knowledge on which processes offer the most effective way of implementing sustainability and how to develop sustainable-driven initiatives as an embedded part of an organization.

The findings from this thesis contribute to the existing literature on sustainable corporate brands related to rebranding by presenting a theoretical framework which contextualizes existing knowledge within the field. Furthermore, the revised conceptual framework includes key empirical findings explaining how sustainability becomes an embedded part of a retail organization. In this relation, the findings contribute to the existing literature by providing an in-depth understanding of the managerial implementation of a sustainable corporate brand through rebranding. Constituting existing literature, the revised conceptual framework provides an understanding of when to implement which sustainability practices and therefore supports knowledge on the most effective ways of implementing sustainability. In this relation, the revised conceptual framework includes new findings not presented in existing literature, such as the importance of data and having an individual focus, thus discovering new knowledge supporting the existing. Overall, a comprehensive understanding of implementing a sustainable corporate brand through rebranding is provided, and the framework emphasizes enabling the implementation through a process perspective.

6.3 Managerial Contributions

Sustainability is becoming a valuable strategic element as companies increasingly allocate resources to the area. Thus, contributing to further strengthening managerial knowledge of how to do so is crucial. Therefore, as companies actively pursue integrating it in one way or another, an increased emphasis has been on incorporating sustainable features into the business through rebranding.

This thesis contributes to managerial practices of implementing sustainability through rebranding by providing 12 specific practices in the context of the theoretical framework *the sustainable corporate brand implementation model*, where a not yet seen structured process approach to implementing sustainability through rebranding is provided. Key findings contributing to managers are; driving transformational leadership and individual responsibility, avoiding common sustainability practices and eliminating bottlenecks.

Overall, the findings from this thesis support the managerial understanding of existing practices within sustainability and rebranding but also comprehends the combination of the two. Thus, the thesis provides new findings contextualized through actual managerial practices from a rebranding process perspective. If adhering to the three phases and following the 12 practices, managers can effectively navigate the complexities of the rebranding process and facilitate a successful implementation.

6.4 Limitations and Further Research

This thesis holds several limitations, which should be considered. Firstly, conducting the thesis as a single-case study might limit the possibility of being able to generalize findings. As the thesis does not compare with other companies, fields or industries, it solely provides an indepth understanding of one organization and thus lowers the validity of the thesis. In this relation, focusing on something other than retail organizations limits the knowledge of if the conceptual framework can be applied to other industries. Moreover, an emphasis on corporate brands limits the managerial use of the findings, as they only apply to companies defined as

corporate brands. Hence, the thesis needs to provide more knowledge on whether smaller companies can use the results and, if so, how the implementation differentiates. In this relation, having a case company which provides the extreme case of going from not having sustainability implemented at all to having it as a core value limits the understanding of how the findings would apply to companies that already have done work of implementing sustainability. It thus does not start from scratch as the case company.

Furthermore, while the conceptual framework provides a timeframe of when to implement which managerial practices, it needs to provide an understanding of the overall time frame of the rebranding process. Finally, the thesis assumes that wanting to implement sustainability as a core value rather than an add-on strategy equals having sincere intentions. However, it is unknown if the findings can be applied without sincere intentions; that is, the understanding of how easy it is to implement the practices is still being determined.

Further research should revolve around understanding the bigger context of the conceptual framework and practices, as it would provide greater theoretical knowledge, improve managerial use and contribute further to existing literature. A focus should be on understanding if the findings can be applied to other companies, fields, and industries through an extensive empirical study to understand if additional revision is needed. In this relation, understanding if the findings apply to companies not defined as corporate brands can be beneficial to improve managerial use. Finally, gaining knowledge on how long the process might be and how easy it is to implement would benefit the overall understanding of implementing sustainability from a process perspective.

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Appendices

Appendix A: Interview guide - Sustainability Manager

Interview guide - Sustainability manager Opening questions	
-	How long have you worked at the company?
-	What is your primary area of work?
-	Where does your interest in sustainability come from?
Corpo	orate Rebranding
-	Have there been any triggers which have caused the company to initiate their work with sustainability
-	Did you do any research before starting the new sustainability strategy? (stakeholders, customers employees). If so, can you tell more about it?
-	What are the challenges in creating coherence (aligning) existing values with new sustainability values
-	How have stakeholders received the new brand? (customers, employees, suppliers)
-	What have you done in terms of internal initiatives to ensure the implementation?
-	How come you have not communicated sustainability externally?
-	Have you used external help in the implementation?
	nability considerations Does the company have a corporate language regarding sustainability?
-	How do you ensure that the company's sustainability efforts are perceived as credible?
-	 How do you ensure that the company's sustainability enorts are perceived as credible? How does it affect the commitment by employees?
-	You are perceived as a strong leader regarding sustainability among employees. What are your thought on that? Is it a active choice?
nd a	uestion

Appendix B: Interview guide - Brand Manager

Interview guide - Brand manager

Opening questions

- What is your position in case company?
- How long have you worked at the company?
- What is your primary area of work?
- Where does your interest in branding come from?

Corporate Rebranding

- How would you describe the company as a brand?
- How do you work with branding in the company? (focus areas, processes etc.)
- Which departments are involved in the process?
- How does the company work with internal branding?
- How does your approach reflect/support sustainability?
 - How is this present in the brand strategies?

Sustainability considerations

- Is sustainability a focus in the branding strategy?
- What are the future plans and goals for the company regarding the branding of sustainability?
- Does the company have a corporate language? How is it defined?
- Has the company adapted their design to sustainability? How?
- Has the company adapted their identity to sustainability? How?
- What are the key challenges with implementing sustainability and relating it to the brand?

End question

- Do you have anything else to add?

Appendix C: Interview guide - Employees

Interview guide - employees

Opening questions

- What is your position in case company?
- For how long have you worked at the company?
- What thoughts come to your mind when you think of the case company? (products, memories, feelings) *Follow up on the answer and ask about the products, in-store, memories and feelings.*
- How would you describe case company to a friend?

Brand perception

- What values would you associate with case company?
 - Why do you associate the company with those values?
 - For how long have you associated the company with those values? (Follow up if they say not always ask what made them change their minds regarding the values)
 - How much impact does the case company's way of branding themselves have on your perception of the brand?
 - In your opinion, what do you think of the case company's way of branding themselves?
- Are there any values that you would not associate with the case company?
 - Why do you not associate them with those values?
- How have you developed your perception of the brand?
 - Through work?
 - How was your perception before being employed there?
- What do you do in your daily practices to enhance sustainability?

End question

- Do you have anything else to add?