

Behind the Scenes of Transparency

A Study of a Swedish Denim Company

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During recent decades, a call for increased transparency has been a reaction to the increasing complexity and opaqueness of contemporary society, where information about simple items, e.g. the origin of our everyday products, is difficult to obtain. One of the industries struggling with the complexities of long supply chains is textile and clothing. To explain organisational transparency, previous research has mainly emphasised the outcomes of the organisation's transparency attempt, in terms of degrees, with the underlying assumption that transparency can be measured and verified. Recent streams of research have problematized this understanding of transparency, by focusing on the dynamic aspects of transparency. This study explores the phenomenon of organisational transparency by examining how it can be understood from an institutional perspective, with the aim of providing insights into the making of transparency in practice. Nudie Jeans Co, serves as an example illustrating how transparency work is carried out within an organisation. By combining an institutional perspective with a longitudinal study, this study examines how transparency work is the result of a translation process within the organization; how, by combining different rationales, it serves to address legitimacy, as well as the different intended and unintended consequences of transparency work. The findings show how the organisation is embracing transparency, entailing that the company has engaged whole-heartedly in actively translating and transforming transparency. Three rationales underlying transparency are outlined: i.e. *to conform*, *to differentiate* and *to influence*. These rationales reflect different strategic responses to institutional pressure, ranging between complying with and challenging existing norms. Based on the study's findings as regards the consequences of transparency for the organisation and the organisational field, it is argued that transparency comes with a potential for change. The study concludes with the concept of *balanced transparency*, in order to explain how transparency work is a balancing act between translations, rationales and consequences. Balanced transparency thus assists in explaining what happens behind the scenes of organisational transparency.

Keywords: organisational transparency, translation, legitimacy, textile and clothing industry, sustainability, balanced transparency

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