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We've Got Nothing to Hide

A qualitative study of how corporate identity influence Swedish fashion companies' commitment to supply chain transparency as a way to compete

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Spring 2020

Abstract

Motivated by the ambition to understand how supply chain transparency can be used as a tool for competition in an industry where environmental and social issues are alarming, this paper examines what influence corporate identity has on fashion companies' commitment to supply chain transparency in regards of competition. A multiple case study was implemented, where five Swedish fashion companies were examined with respect to the theoretical framework covering transparency, rationales for transparency and corporate identity. One of the main findings presented in this paper is that corporate identity affects whether companies make use of transparency as a way to conform, differentiate and or influence. It is furthermore found that companies make use of the flexibility in the transparency concept, this in order to assign themselves with the values which the concept entails without affecting their corporate identity. The insights do in turn contribute to the argued importance of transparency in the overall development of the fashion industry.

Keywords: Transparency, Supply chain transparency, Corporate identity, Rationales for transparency, Fashion industry, Sustainability

Introduction

Transparency is declared to be an “*increasingly popular ideal for organizations to aspire for*” (Wulff, 2019, p.1). The expressed necessity of the concept spans beyond industries, either as the way to respond to scandals and crisis (Wulff, 2019) or to create, maintain and or repair legitimacy (Suchman, 1995). The Rana Plaza scandal in Bangladesh has throughout the years not only become repeatedly bespoken due to its tragedy, but also as it constitutes an evident example of the necessity for greater transparency (McKinsey, 2018). The relevance for the concept is also visible in the several examples of companies founded based on the urge to prove that a transparent business approach is possible (McKinsey 2018; Sinclair, 2019).

Transparency as a concept refers to the disclosure of information (Christensen, 2002). The concept is said closely related to legitimacy and is in several studies referred to as contributing to positive organizational values (Kim & Lee, 2018), which in turn creates or strengthen the perceived trust for the organization's “management, products, services and ultimately its brand” (Walker, 2007, p.121). In turn generating positive corporate reputation and stakeholder perception (Ingenhoff & Fuhrer, 2010). Nevertheless, there is no evident classification on what type of, nor how much, information is to be disclosed in order to rightfully make use of the word (Egels-Zandén et al. 2014), why actors themselves are to make the judgement about when to declare themselves transparent.

Thriving on constant change and newness, the fashion industry is by encouraging consumption known to be inherently bad for the environment (Reffstrup, 2019; Holt, 2012). The industry has since the de-industrialization of the North during the 1980's been characterized by outsourced production to developing or to the least-developed countries (Wulff, 2019). The outsourcing as strategy has been crucial in the development of the current fashion industry. However, it is now the complex system of subcontractors and factories that constitutes one of the biggest challenges (McKinsey, 2018), where the lack of supplier knowledge is said to seriously harm the reputation of the retail business (Kang & Hustvedt, 2014). As stakeholders got increasingly aware of the problems within the supply chains, affecting both people and the environment, a demand for greater transparency of the companies' activities emerged (Nielsen & Thomsen, 2018). Today the concept is therefore widely used and communicated by actors within the industry (Egels-Zandén et al. 2014), through for example disclosure of information regarding their suppliers.

Having that said, the fashion industry constitutes a setting where company offerings can be argued relatively similar, and successful designs and innovations are quickly copied (Ingenhoff & Fuhrer, 2010, Riisgaard, 2009). In order to be perceived as trustworthy and credible it is no longer enough to create fashionable products to a competitive price (Jestratijevic et al. 2020). To attain a competitive advantage is thus said both increasingly complex and difficult to create and maintain, where competitive advantage is referred to as "what makes an entity's products or services more desirable to customers than that of any other rival" (Twin, 2019). With rivalry not being a "question of price or advantages within the range of physical, financial, and human resources anymore" (Ingenhoff & Fuhrer, 2010, p.83), competitiveness rather relies on corporate reputation and stakeholder perceptions (Ingenhoff & Fuhrer, 2010). The positive relation between transparency and these two concepts, explains the detected tendency regarding the use of transparency as a competitive tool.

Solér et al. (2015) argue that there are evidence indicating that the actors within the fashion industry are making progress in reducing the negative environmental and social effects. Wulff (2019) furthermore claim that "transparency to differentiate is possible, given that transparency is valued by today's society" (Wulff, 2019, p.162). There are multiple examples of this, one being that H&M in 2017 launched the brand Arket, which together with its aesthetical niche is characterized by garment specific disclosure of supply chain information. This has in hindsight been called a "move that pushes transparency, which is vital to help keep corporations accountable, to a new level for mass-market fashion" (Bain, 2017, n.p.). Another example is that Human Rights Watch (2019) state that "supply chain transparency is a key strategic priority for 2019 and the years to come" (Human Rights Watch, 2019, p.5). In line with this, a co-founder of the Swedish eco-conscious fashion brand ASKET claim "if you don't take any shortcuts, there is no need in hiding anything" (Sinclair, 2019, n.p.). It is also argued that an absolute lack of information in today's digitally transparent society "may instantly generate questions and controversies, and thus considerably hurt a brand's reputation" (Marshall et al. 2016; in Jestratijevic et al. 2020, p.113).

However, despite the clear trend of making use of transparency as a way to strengthen one's corporate reputation and in turn compete (Jestratijevic et al. 2020; Martin & Schouten, 2012), there is a parallel tendency among fashion companies whom chose not to communicate their sustainability related efforts (Solér et al. 2015). While it was not long ago that information regarding the supply chains, especially supplier names and addresses, was seen as company secrets (Egels-Zandén & Hansson, 2015; McKinsey, 2018; Wulf, 2019), such tendency is

rather explained by a suggested conflict between the sustainability concept and other parameters which the company aims to compete with. While Jestratijevic et al. (2020) recently found that luxury brands generally are secretive about both their corporate and supply chain practices in order “to maintain brand exclusivity” (Jestratijevic et al. 2020, p.104), little is said about what distinguish fashion companies whom decides to commit to supply chain transparency, and those who do not.

The purpose of this paper was therefore to understand what influence corporate identity has on fashion companies’ transparency commitment as means for competition. The research question is: *How does corporate identity influence Swedish fashion companies’ commitment to supply chain transparency as a way to compete?*

In order to do so, a multiple case study with five Swedish fashion companies was conducted, where focus was to distinguish differences in their corporate identity as related to their supply chain transparency commitment. Initially the paper present theoretical definitions, concepts as well as the theoretical framework which is used in order to understand how transparency is rationalized. The methodological section presents how the study is conducted, where for example the choice of a multiple case study and the abductive method for data analysis is explained. Thereafter, findings from the five cases in relation to theory is presented. This is done by examining how the case companies define themselves in their self-description available on their website in relation to how the company representative respectively explains their transparency work and the rationales behind it. The following discussion commence with a comparison and interpretation of the five case companies’ self-description, followed by the companies expressed and found commitment to transparency and finished with analyzing the conflicts which is found between corporate identity and transparency commitment. Lastly the conclusion presents key findings connected to the purpose and research question. By doing so, this paper will make theoretical contribution to the existing research of transparency.

Theoretical framework

This section consists of three different theoretical areas. The first explain and define the concept of transparency. The second part explain three rationales for transparency; to conform, to differentiate and to influence. The third part introduce corporate identity, this in order to understand how corporate identity influence Swedish fashion companies’ commitment to supply chain transparency as a way to compete.

Transparency

Transparency as a concept does not have an established definition (Egels-Zandén et al. 2014) but is repeatedly refer to as the disclosing of information (Christensen, 2002). However, without a unified classification, it can be argued that actors themselves are to make the judgment when they can declare their actions as transparent. The concept can therefore be strategically used as a way to shape communication and in turn the perception of the communicating actor (Christensen, 2002). Thus, while the implementation of transparency is initiated by the need for clarity, the concept itself entails the feasibility of alteration.

In a corporate context, transparency is referred to the performance of business activities in an open way without secrets (cambridge.org, n.d.). Transparency is furthermore frequently referred to in the context of environmental reporting, where organizational transparency is argued a contributor to management efficiency and continuous learning. Simultaneously as it by its mere implementation communicates corporate responsibility, which in turn will create

or strengthen the perceived trust for the organization's "management, products, services and ultimately its brand" (Walker, 2007, p.121). The disclosure of information is furthermore said to be of most relevance for the company's stakeholders, this since it reduces the information asymmetry between the company and the stakeholders, enabling the stakeholders to form a more informed opinion of the company (Bettinazzi et al. 2018; Egels-Zandén et al. 2014). To disclose information thus constitutes a way to transfer power from the company to its stakeholders (Egels-Zandén et al. 2014). The concept can furthermore be divided into 'active' and 'forced' transparency, the prior "shaped to support strategy and business growth" (Walker, 2007, p.128) whereas the latter refers to the concept being used reactively, as a response to a crisis. According to Walker (2007), active transparency is growing in its presence as well as importance, which can be understood with 'legitimacy theory' as defined by Hooghiemstra (2000). This since it emphasizes the importance of congruence between the way a company operates and the current societal norms. Entailed in this notion is the need to continuously follow the ever-changing nature of these norms (Walker, 2007). In other words, it is not only the implementation of transparency, but also how and or when it is implemented that has an effect on the concepts ability to affect the perception of a company (Walker, 2007).

Transparency is when discussed in the fashion industry context often focused on supply chains. This can be understood in line with the fact that eighty percent of the social and environmental risk within the fashion industry is said to be embedded in the supply chains (Jestratičević et al. 2020). Supply chain transparency is described as the "disclosure of information about supplier names, sustainability conditions at suppliers, and buyers' purchasing practices" (Egels-Zandén et al. 2014, p.95). Accordingly, for a company to be fully transparent in regards of their supply chain, all of these three dimensions has to be fulfilled. However, few companies go this far, rather focusing on one or two of the dimensions. Nevertheless, through its ability to put pressure on organizations, supply chain transparency is initially motivated by the urge for a social and environmental improvement of the industry at large. It is also argued to be a way for companies to create meaning and legitimacy for voluntary corporate supply chain commitments, but also for the company in general (Egels-Zandén et al. 2014). This paper make use of both 'transparency' and 'supply chain transparency' and consider them interchangeable.

MacLean and Reberneck (2007) argue that "there is no better way to build trust among stakeholders than through transparency" (MacLean & Reberneck, 2007, p.4). Kim and Lee (2018) claim that "transparency plays an important role in enhancing consumers' trust" (Kim & Lee, 2018, p.118). In turn, Wulff (2019) emphasis how active transparency work is desirable from a legitimacy perspective. There is thus a clear connection between the disclosure of information, the creation of trust and followingly legitimacy creation (Wulff, 2019). Where legitimacy is defined as a "generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions" (Suchman, 1995, p. 574). Legitimacy thus constitutes an indicator of to what extent organizations and their practices cohere with the present society (Johansen & Nielsen, 2012), which in turn is argued crucial for the survival of a company (Wulff, 2019; Hooghiemstra, 2000). Furthermore, since the society is in constant change, companies continuously need to demonstrate how they are legitimate, explaining the necessity for transparency (Hooghiemstra, 2000). Transparency is also argued to carry a symbolic value in itself which possibly transfers to whomever make use of it, Hooghiemstra (2000) explains this as one of the main goals with transparency. Transparency can thus be used as a way to shape the corporate image and followingly reputation by incorporating its value into the corporate identity (Ingenhoff & Fuhrer, 2012).

Rationales for transparency

Wulff (2019) does in her dissertation on the Swedish denim company Nudie Jeans argue that the rationales for transparency can be divided into three categories; to conform, to differentiate and to influence. Transparency to conform is according to Wulff (2019) done by aligning with the societal norms, values and beliefs. Transparency has throughout the years been used as a way to increase the trustworthiness of the company (Wulff, 2019; Kim & Lee, 2018; MacLean & Rebernack, 2007). This is further explained to resonate with organizational legitimacy, which derives from the coherence between organizational activities and the society at large (Wulff, 2019). Similarly to how Walker (2007) elaborates on “active” and “forced” transparency, Wulff (2019) argues that the confirmative purpose of transparency can be both proactive or reactive. The proactive tendency can be understood with Solér et al. (2015) whom state that fashion companies tends to work proactively with transparency since it is suggested to “provide protection against bad publicity and, if something unfavorable is revealed, it would be met with greater understanding” (Solér et al. 2015, p.235). This whereas the reactive tendency rather refers to responding to a crisis (Wulff, 2019). The circumstances and the stakeholder group which trigger the urge for transparency is furthermore suggested to affect the ways of implementation. Meaning that the chosen approach for implementation is dependent on whom it is targeting as well as if the legitimacy is to be created, maintained or repaired (Suchman, 1995). This in line with Johansen and Nielsen’s (2011) theorizing regarding the stakeholder’s different desires and wishes. In addition to this, Wulff (2019) claim the rhetoric to play an important role in regards of managing legitimacy over time, i.e. if the companies ‘comply’ or ‘explain’ their processes. Where ‘comply’ refers to when the company adopts and align with the industry norms and ‘explain’ when the company deviates from it. This does also cohere with Fouli’s (2018) theorizing regarding the importance of choice of words when describing one’s organizational processes. Ultimately, transparency as a way to conform can be performed in different ways, however, the purpose still holds - to be perceived as trustworthy by their stakeholders.

Secondly, Wulff (2019) suggests that transparency can be used in order to differentiate, i.e. contribute to the creation of competitive advantage, in primarily two ways. The first being the incorporation of the transparency concept with entailed values into the corporate identity. The second to disclose more information regarding their practices than its competitors. Since the implementation and communication of transparency has increased (Wulff, 2019), the concept adds on to the list of what stakeholders expect of companies in general (Florini, 2007; Garsten & De Montoya, 2008; Sahlin & Wedlin, 2008; in Wulff, 2019). With greater attention to sustainability matters, including transparency, companies can be argued more inclined to make use of such concept in differentiation purposes. Differentiation through supply chain transparency is furthermore argued to be a proactive process (Wulff, 2019). This with the main motive, to exceed stakeholder expectations, acting as a ‘opportunity-seeker’, going beyond what’s expected of the company (Pedersen & Gwozdz, 2014; in Wulff, 2019). The relevance for the identity focus can in turn be understood with Nielsen and Thomsen’s (2018) statement regarding increased need of satisfying stakeholders wishes and demands, whom as previously mentioned expects an increased dedication to environmental and social concerns. However, for the identity purpose to fulfill its initial aim, the companies have to ‘walk their talk’ (Martin & Schouten, 2012). This does in turn imply that if a company clearly incorporates values regarding sustainability and transparency into their corporate identity, they will also be expected to do more in regards of the matter.

The third rationale, transparency to influence, is through implementation said to function as a tool which can be used by companies “to put pressure on actors in and around its network, and

to act as a force for change within the industry” (Wulff, 2019, p.160). While influencing through transparency can be done in several ways, Wulff (2019) describes this tendency with use of three examples. The first being that transparency through its implementation contributes to improvement and maintaining the company’s internal processes. Seen to that the companies preferably should be consistent in their information disclosure, it thus constitutes an additional reason for the company to know their internal processes better. The second example is how companies can put pressure on suppliers and other actors along the supply chain. This by for example demanding certain criterions to be fulfilled. Thirdly, transparency to influence can be interpreted as generating legitimacy and creating a competitive advantage through exerting indirect pressure on the company’s competitors. This by for example educating stakeholders and in turn making them ask for improved processes at competitors.

Having that said, the three rationales should not be seen as exclusive, meaning that a company solely can make use of one of the three when committing to transparency. The rationales should rather be interpreted as degrees which somewhat defines the extent of commitment, where the least is to conform and the most is to influence. This visualized in in the pyramid figure below (Figure 1). The base thus constitutes of the rational to conform, this since it is argued that in order to remain relevant within the fashion industry, companies has to commit to supply chain transparency at least on a confirmative level. In order to move upwards to the second degree, transparency to differentiate, the base must be achieved. The differential level is of smaller size in the model since it is suggested that there are less companies that make use of transparency commitment in order to differentiate. The same assumption is made for the influential level, both in regards of that the prior two levels has to be achieved as well as that there are less companies whom reach this level of transparency commitment. Together these three rationales constitute a framework which is used in this paper in order to understand and distinguish the difference in behavior among the case companies.

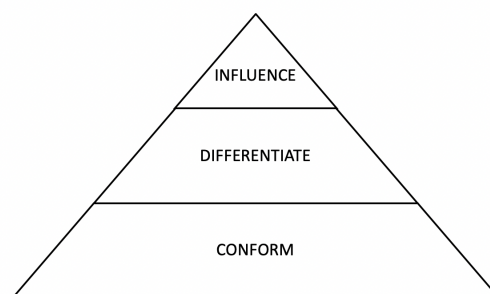


Figure 1. Three rationales for transparency. Own model. Based on Wulff (2019)

Corporate identity

Ingenhoff & Fuhrer (2010) claim that companies presently are challenged with their offerings resembling their competitors to a too great of an extent. Arguing that companies seemingly tries to emphasize their corporate identity through their mission statements among other things as a part of their differentiation strategy (Ingenhoff & Fuhrer, 2010; Fuoli, 2018). By communicating the corporate identity, a company can try to positively influence the corporate reputation (Ingenhoff & Fuhrer, 2010), defined as “a stakeholders overall evaluation of an organization over time” (Abratt & Kleyn, 2012, p.1049), which in the context is argued to play an increasing importance in regards of competitiveness (Tourky et al. 2020; Ingenhoff & Fuhrer, 2010). The development of a strong reputation is said rare and impossible to imitate

“owing to the unique sets of assets, skills and choices made by organizations” (Abratt & Kleyn, 2012, p.1049), hence the desirability in terms of differentiation.

In order to develop the corporate reputation, one has to understand corporate identity and corporate brand, since these concepts directly affects corporate reputation (Abratt & Kleyn, 2012). Corporate identity is defined as “the underlying ‘core’ or basic character of the firm” (Ingenhoff & Fuhrer, 2010, p.84) or “organization's strategic choices and how it elects to express these” (Abratt & Kleyn, 2012, p.1052). In turn, corporate brand is defined as consisting of corporate expression and brand image, thus, corporate expression is stated to be the part which belongs to both corporate identity and corporate brand (Abratt & Kleyn, 2012). Tourky et al. (2020) argue that corporate identity and corporate brand overlap in their definition, why one seen to Abratt and Kleyn’s (2012) definition can interpret the corporate expression as the overlapping component. Corporate identity and corporate brand are furthermore through their claimed reflection of “the inner identity of an organization to many stakeholder groups via multiple channels of communication” (Tourky et al. 2020, n.p.), argued to be two multidisciplinary concepts which can be used interchangeably. Corporate identity is however argued to be more complex, in turn claimed to be the foundation of corporate branding or even the essence of corporate brand (Tourky et al. 2020), implying that corporate identity is a prerequisite for corporate brand.

Seen to this reasoning regarding concept definitions together with Ingenhoff and Fuhrer’s (2010) arguing regarding companies attempt to positively influence corporate reputation through corporate identity, this paper will primarily make use of the corporate identity concept rather than corporate brand. Having that said, it should be mentioned that corporate identity holds several definitions (Fuoli, 2018; Balmer, 2017; Simoes & Sebastiani, 2017; Abratt & Kleyn, 2012; Ingenhoff & Fuhrer, 2010; Melwar & Jenkins 2002). Nevertheless, this paper will use corporate identity as defined by Ingenhoff and Fuhrer (2010) and Abratt and Kleyn (2012), where Abratt and Kleyn’s (2012) definition arguably complements the definition presented by Ingenhoff and Fuhrer (2010) by explaining the components of the corporate identity concept. Therefore, corporate identity will from this point and forward be referred to as the underlying ‘core’ or basic character of the company, where the core and basic character consist of strategic choices and corporate expression. The strategic choices do in turn consists of mission, vision, strategic intent, values, culture, strategy formulation and strategy implementation, whereas corporate expression consist of visual identity, brand promise, brand personality and brand communication (Abratt & Kleyn, 2012).

Corporate identity is furthermore argued to function as the securer of a unified perception, legitimacy, position and differentiation of the company (Johansen & Nielsen, 2012). Also expressed as corporate symbols and messages which enables dialogue between the organization and its stakeholders. When seen as part of communication corporate identity thus function as a strategic resource which enables the ensuring of stakeholder perceived credibility and legitimacy. Corporate legitimacy is argued to positively contribute to corporate reputation and is in turn said essential for the assurance of the organization’s continuous existence. It is furthermore said that it can be obtained through alignment of corporate behavior and stakeholder expectations (Nielsen & Thomsen, 2018). Aligning corporate behavior and stakeholder expectations is however not only crucial in obtaining corporate legitimacy, but also the corporate license to operate, which in turn also is important in regards of corporate reputation (Johansen & Nielsen, 2011). License to operate can be explained as “the limit of behavior established for a company to gain recognition and acceptance in its surroundings” (Nielsen, 2013, n.p.), and is according to Johansen and Nielsen (2011) established through a

mutually beneficial dialogue between the company and its stakeholders (Johansen & Nielsen, 2011, p.206). Stakeholders are in this context referred to as “groups and individuals who can affect or are affected by the achievement of an organization’s mission” (Johansen & Nielsen, 2011, p.206) e.g. customers, consumers, NGO’s, employees, unions, competitors, suppliers, government and investors.

However, there is a difference in desired information among the different stakeholder groups (Johansen & Nielsen, 2011; Fuoli, 2018). Investors and shareholders are argued to be concerned about information regarding strategy and operations, whereas customer’s and consumer’s interest rather lies in distinctiveness, quality and desirability (Johansen & Nielsen, 2011, p.206). Meaning that the alignment of organizational behavior and stakeholder expectations requires multiple approaches if several or all of the stakeholders’ expectations are to be met. Nevertheless, Abratt and Kleyn (2012) argue that while developing corporate identity, “it should be recognized that some stakeholders are more important than others” (Abratt & Kleyn, 2012, p. 1058). Leading to the suggestion that companies whom are eager to change or improve their corporate reputation “will need to change some aspect of their strategic choices, and or their corporate expression” (Abratt & Kleyn, 2012, p. 1058). This reasoning thus complements the notion regarding satisfying stakeholder expectations with multiple approaches, implying that the company do not have to satisfy all stakeholder groups, but rather could focus on those which are categorized as more important in the specific context.

Fuoli (2018) argue that companies strategically use communication to “control and positively influence the image the public has of them and build favorable relationships with the stakeholders on which they depend” (Fuoli, 2018, p.846). Claiming that companies by positively portraying their corporate identity in their self-representations can influence their corporate reputation. In the process of doing so, Fuoli (2018) argue that the company’s choice of words is crucial, this since the words appeal differently to various stakeholder groups (Johansen & Nielsen, 2011; Abratt & Kleyn, 2012). In order to detect and understand distinctions and tendencies within the companies, the focus will in this paper be in line with Ingenhoff and Fuhrer’s (2010) theorizing regarding corporate identity and mission statement, supported by the theories presented by Fuoli (2018), be on the companies’ self-description found on their websites. This since it is self-expressed, comparable and accessible for all.

Method

Research design

This paper uses an explorative approach, this with respect to the aim and purpose, being to examine how corporate identity influence how Swedish fashion companies commit to supply chain transparency as a way to compete. This paper was conducted in line with a multiple case study (Eriksson & Kovalainen, 2008), where five Swedish fashion companies and their commitment to supply chain transparency was examined. The case study format allows collection of data from several different sources, this paper is based on data collected through both interviews and observation of the companies’ web pages, categorized as site documents (Saunders et al. 2009; Eriksson & Kovalainen, 2008). This followed by the analysis which was conducted with the focus to generate new knowledge rather than to confirm already existing theories.

Case selection

Since the paper is of explorative nature, thus aiming to “map common patterns and properties across cases” (Eriksson & Kovalainen, 2008, p.118), it was considered preferable if the case companies shared some characteristics in order to be rightfully compared. Seen to the aim of understanding the relation between the companies’ corporate identity and their transparency commitment, fast fashion companies were avoided and companies with product brands, offering self-branded clothing, were targeted.

The criterial and main motives to the selection of the five case companies was based on two main factors. Firstly, to be an actor within the Swedish fashion industry. Secondly, that the case companies in some way showed a commitment to transparency. Furthermore, the case companies were listed based on two additional motives, being their interest in contributing and personal contacts of the researchers i.e. accessibility. This supported by Eriksson and Kovalainen’s (2008) theorizing regarding selection based on pragmatic and feasible consideration. It is of importance to notice that interviews were never conducted with familiar respondents, which potentially could have had an effect on the empirical outcome. However, contacts were rather used as a gateway into the companies, which made the process of data gathering less problematic (Eriksson & Kovalainen, 2008). Two of the case companies were selected based on convenience, where the researchers found the companies interesting due to factors such as location, market position, approach and therefore arranged the contact. It was initially decided to include between four and eight case companies, with the option to add more cases during the process. After five interviews were conducted it was decided relevant to start the analysis process in order to understand a potential additional need for case companies. However, seen to what the initial analysis process generated, adding more companies was suggested to only make a marginal difference (Eriksson & Kovalainen, 2008).

Saunders et al. (2009) argue that an explorative research can be conducted based on three different principles, one of them being interviewing experts in specific subjects. Seen to the nature of this paper, interviews were selected as the most suitable approach. However, since the purpose of the paper is to understand how fashion companies’ corporate identity influence how they commit to supply chain transparency, the selected interviewees were persons whom internally were classified as most knowledgeable in the area by the case company. Thus, the interviewees were not selected or approached due to their title, but rather on the company’s own judgment whom were the most suitable to represent the company in the specific matter.

Case companies

Nudie Jeans

Nudie Jeans (Nudie) is a Swedish fashion company founded in 2001, with a main focus on denim. The company operates through their own stores as well as retailers. Nudie is well known for its environmental focus and their business model which in addition to their stores includes repair shops worldwide (Nudie Jeans. n.d.). On their web page, a massive load of information is accessible, for example the sustainability report and information regarding the Fair Wear Foundation (FWF) membership, where Nudie is classified as “leader”. In addition to this, a social report, a material tool guide and a presentation of their code of conduct etc. is accessible. The care for the environment is thus a vital component in the company’s core.

Axel Arigato

Axel Arigato is a fast-growing Swedish fashion company founded in 2014. The main focus is shoes, but the company has lately also launched collections with complementary streetwear and accessories. The company distribute their products online and in their physical stores, as well as other retailers. No sustainability report is available on their website (however, they are not obliged by law to present such report). Nevertheless, a map over production factories is presented on their web page. However, the names of the factories are not visible but other measures such as gender distribution, last audit and weekly work hours.

Filippa K

The Swedish fashion company Filippa K was founded in 1993 with one goal; to create a complete collection of comfortable, simplistic clothes, without any compromises. Advocating their encouragement of mindful consumption “*by creating garments that are timeless in their quality and style, and luxurious in their simplicity*”, in what they call this environmentally threatened world (Filippa K, n.d.). Filippa K distribute their products on their website, their physical stores and through other retailers. Filippa K presents sustainability reports as well as the performance check made by FWF where Filippa K is classified as “good”. In addition to this, company goals, a framework and several other sustainability initiatives are presented.

Anonymous

The fourth company wants to be anonymous in this paper, this will be discussed further below. However, some core facts can be displayed without revealing their anonymity. The company is categorized as a Swedish high-end fashion brand and was founded during the 1990's. The company operates online, through their own stores and retailers worldwide. The brand presents a rigid sustainability report, as well as an annual brand report from FWF where the company is classified as a “leader”.

Elvine

Elvine is a Swedish fashion company founded in 2001, with a main focus on jackets. Their products are distributed online and through retailers. On their webpage, Elvine focus their communication on functional garments that matches local weather conditions (Elvine. n.d., A). This in order to produce and to sell clothes that last over time. No sustainability report is to be found on the site (however, they are not obliged by law to present such report). Furthermore, a description of materials and chemical used is presented.

Data collection

The data collection was performed with the initial focus to generate general knowledge about the phenomenon as such, this rather than to classify the case companies per se. The collection of empirical data can be divided into two main parts, interviews and an examination of the companies' websites. The first part consists of the five semi structured in-depth interviews with business representatives from each fashion company (Figure 2). This in line with Silverman (2001, in Eriksson & Kovalainen, 2008. p.4), who argue that a qualitative methodology fit the study best when the focus is on “understanding reality as a socially constructed, produced and interpreted through cultural meanings”.

Brand	Date of interview	Position	Location of interview
Nudie Jeans	13/3-2020	Sustainability Manager at Nudie Jeans	Online (Video)
Axel Arigato	10/3-2020	Head of Product Development & Production	Axel Arigato office
Anonymous	11/3-2020	Head of Sustainability & Product Quality	Online (Voice)
Filippa K	12/3-2020	Trade Marketing & Planning Lead	Online (Video)
Elvine	9/3-2020	CEO	Elvine office

Figure 2. Overview of the conducted interviews.

The interview guide was developed by first understanding what type of information which was required in order to understand the companies' commitments to transparency. With the starting point in this need of information, themes and later questions were formulated. Before the interviews were held, a background research of the companies was conducted, this with a focus on their website content and sustainability reports. This in order to be well prepared and be able to ask relevant questions (Eriksson & Kovalainen, 2008). All of the interviews begun by asking the respondent to define the transparency concept. Thereafter questions concerning for example the perceived motivational factors and risks regarding supply chain transparency were asked. Since the interviews were conducted with a semi-structured approach as defined by Saunders et al. (2009), the interview questions had an initial order, however, the researchers put great emphasis in following the respondents and their flow throughout the interviews. This since it was suggested that the respondent's own interpretations of the subject and its context was of relevance to understand, as it potentially could contribute with further understanding regarding each company's point of view.

The first two interviews took place face-to-face at the companies' head offices and the other three online. Two out of three online interviews were conducted by using video, while the third was carried out by voice. Since the interviewers as well as the respondents are native speakers, four out of five interviews were conducted in Swedish. The interview with Axel Arigato was however conducted in English, due to the respondent's preference. All interviews were audio-recorded and later transcribed verbatim, this in order for the researchers to familiarize with the empirical data as well as to not miss out on important details (Eriksson & Kovalainen, 2008).

The second part of the data collection was in line with Saunders et al. (2009) conducted through an examination of existing empirical data available on each company website. The main focus was to understand whether the companies communicated in a transparent manner, but also to detect potential differences in how the companies used transparency in their communication, i.e. either claiming the company or their processes to be transparent. The focus was solely on what was expressed in text. Furthermore, by focusing on mission statements, this paper minimizes the risks of subjectivity. Additionally, provided reports such as sustainability reports and social reports were briefly examined in order to prepare the interviews, but has neither been examined or used in detail in this paper. This since it potentially would lead to the companies being less comparative as not all five companies have one.

In accordance with Swedish law, sustainability reports are required from companies fulfilling two out of three requirements concerning turnover, number of employees and total liabilities

(SFS 2016:947). Three out of the five case companies fulfill these requirements and are therefore obliged to present a sustainability report (Nudie, Filippa K & Anonymous), whereas the two last companies are not (Axel Arigato & Elvine). Seen to what is required in this sustainability report, the companies which are obliged to distribute one have to collect, organize and frame information regarding the environmental and social concerns among other things (SFS 2016:947). This could potentially contribute to the difference in extensiveness of information communicated by the companies.

Data analysis

The empirical data collected through interviews was first transcribed verbatim. The transcriptions from each interview was then coded, this by categorizing the answer as related to different themes. The themes were in line with Eriksson & Kovalainen (2008) not pre specified but rather developed throughout the coding process, when all interviews were coded all suggested themes were examined and named appropriately. In some cases, two or more themes seemingly overlapped, why they therefore were themed jointly. After the coding, a within-case analysis was conducted by analyzing the cases individually. This was followed by a cross-case analysis, which was made with what Eriksson & Kovalainen (2008) define as a thematic order, where the different cases were organized in relation to the found and created themes. The cases were later compared in relation to each other and in relation to theory.

According to Eriksson & Kovalainen (2008) there are two main ways of conducting qualitative research, namely deductive and inductive. However, it is seldom possible or sufficient to only use one of the two strategies. The analysis was therefore made with an abductive approach in line with Pierce as presented by Eriksson and Kovalainen (2008), which often is referred to as the combination of the prior two. The strategy is also explained as “fruitful if the researcher's objective is to discover new things (...) rather than confirmation of existing theories” (Dubois & Gadde, 2002, p. 559). A brief theoretical examination was done prior the collection of empirical data, this in order to learn about concepts and the context of the research area, but also to understand or detect areas in need of further research. The found theories did however primarily work as inspiration and did not entirely steer the forthcoming of this paper. Instead, the decision was to start collecting empirical data as a way to further understand tendencies which needed further examination. With use of the data collected both through interviews and online observations, relations and tendencies were formulated. The online observations were repeatedly used as a way to understand or confirm information which was gathered during the interviews, and vice versa. This enabled a greater depth in understanding how the case companies' statements, reasoning and rationales were visible or not. These findings then rationalized the search for theories and previous research. The collected theories were then used in order to better understand the empirical data and in turn to respond to the purpose of this paper and its research question. While the majority of the collected theories and previous research enabled the analysis in regard to rather specific matters and tendencies, the general structure of the analysis can be said formulated with use of theories regarding corporate identity and rationales for transparency.

Issue of quality

The issue of quality in this paper can be evaluated in line with the theories regarding ‘trustworthiness’ as explained by Lincoln & Guba (1985 in Eriksson & Kovalainen, 2008), namely credibility, transferability, dependability and confirmability. In order for this paper to be perceived as trustworthy in regards of the credibility criteria, great attention has been given into contributing to the familiarity of the research topic and to make sure that the claims made

in this paper are well supported with the collected data. Furthermore, the previous research used in this paper has not been limited to a certain industry, tendencies detected in for example the cut flower industry has generated theorizing which provenly has enabled further understanding of a concept despite being within another industry. While the reasoning in this paper is made in relation to the fashion industry, it is argued that this is done with the intention of the study to be sufficiently enough in order to be categorized as transferable. Eriksson and Kovalainen (2008) argue that the choice to be anonymous has to be given to the case companies. Therefore, all case companies included in this paper were given the question concerning anonymity. However, only one company wanted to remain anonymous. This has led the researchers to continuously work with the issue of securing the empirical data in a confidential way (Eriksson & Kovalainen, 2008). By referencing the used sources throughout the paper, the reader will arguably be able to easily trace the information to its original source. This with the exception of the case company which chose to be anonymous in this paper, were specific information regarding that company as well as the sources where this information was found is excluded. In order for the paper to be perceived as dependable, the reasoning has throughout the process been supported with direct words expressed by the interview respondents, this with an exception for the anonymous company, whom explicitly asked to not be cited. In addition to this, the process has led to an ongoing discussion regarding the potential risk of subjectivity influencing the interpretation and reasoning. The dialogue can thanks to its presence be argued efficient to a sufficient extent, and hence minimized the risk of subjectivity, which is an important issue when creating a research that meets the criteria of confirmability.

Since the focus of this paper shifted towards a more homogeneous group of cases, one can argue in line with Bryman & Bell (2013) stating that depth is preferred over diversity in case selection. However, while the selected case companies are part of the Swedish fashion industry, the fact that they compete over different segments within the industry can affect the result. More specifically, it can be argued that fashion brands mainly focusing on e.g. shoes (Axel Arigato) potentially are facing a different competitive landscape in regards of supply chain transparency. However, in this paper, it is argued that the case companies are competitors to some extent and therefore can generate important perspectives and meaning on how corporate identity influence how fashion companies commit to supply chain transparency as a way to compete.

Findings

This section consists of the empirical findings understood in line with the theoretical framework. The first part mainly focuses on corporate identity, while the second part focuses on rationales for transparency. This followed by the third part which make us of the previous two and problematize the conflict between corporate identity and transparency commitment.

Corporate Identity

The content of a company's self-description is a vital part in the creation of their corporate identity, which in turn also affects their corporate reputation (Ingenhoff & Fuhrer, 2010; Fuoli, 2018). The differences found in the case companies' self-descriptions can therefore be said an indicator of the companies' desired position. Furthermore, the choice of words is said crucial since they appeal differently to the various stakeholders (Fuoli, 2018). Nudie stand out as the only company mentioning transparency by declaring their products to be produced with "100% organic cotton and transparent production" (Nudie, n.d., B). Filippa K incorporates their care for the environment by describing themselves as advocators for a "calm perspective of consumption, encouraging mindful behavior that is needed in this environmentally threatened

world” (Filippa K, n.d., A). Thus, by using words related to sustainability and transparency directly, both Nudie and Filippa K clearly emphasize their dedication to such values and beliefs. Filippa K do also describe their style and design, which somewhat places them in between Nudie and the other three case companies. This by communicating their care for sustainability issues as well as their aesthetic approach in terms of design. Nudie excludes descriptions of design and aesthetics, rather focusing on material and production. This in contrast to Axel Arigato and Anonymous whom solely narrate the mindset which breeds their aesthetical expression as well as the way of distributing their products. This whereas Elvine make use of their heritage to describe their focal point in product functionality as well as “easy going designs, with a hint of smartness” (Elvine. n.d., A). Thus, neither Axel Arigato, Anonymous or Elvine make use of words related to sustainability in their self-description. It should furthermore be said that the words and concepts used by the companies will have an effect on stakeholder expectation (Wulff, 2019), e.g. if the company make use of concepts related to sustainability, stakeholders will also expect a greater dedication and delivery on such matters.

Rationales for transparency

In order to examine how the case companies rationalize their transparency commitment, the three rationales as presented by Wulff (2019) are used. Where tendencies of when transparency is implemented as a way conform is discussed first, transparency as a way to differentiate second and transparency to influence last.

Wulff (2019) describes how transparency is implemented as way to conform to the current societal norms, values and beliefs. This in order to attain, maintain or generate trust as well as license to operate for the company and its operation from their stakeholders (Johansen & Nielsen, 2011). All of the case companies do this in a more or less extensive way, the least by just claiming their communication or ambition to be transparent and the most by thoroughly disclose information regarding their supply chain. Filippa K claim that one has to invest in transparency in order to be relevant, claiming it to be one of their most important processes and a must-do for fashion companies today:

Transparency is such an important matter on the agenda, there is no alternative, why we claim it to be among the most important things we do.

Trade Marketing and Planning Lead, Filippa K

While none of the other case companies rank transparency in importance, all case companies except one claim it to be a necessity for continued relevance on the market. This agrees with Wulff’s (2019) claim regarding how the compliance with the transparency norm” increase the company’s chances of survival” (Wulff, 2019, p.21). The necessity is in turn seemingly derived from both internal and external reasons, where the companies make use either of one of them, or both. The internal is in this context understood as the components which together constitute corporate identity, e.g. mission, vision, values, strategic intent, brand promise etc. This whereas the external in the context rather refers to trends or tendencies on the market, for example consumer demand or pressure from other stakeholders. Nudie and Filippa K first and foremost refer to internal reasons, where Nudie express it to be in line with the company’s values and that their disclosure is rather self-evident, especially since the majority of information already exists internally:

I think it should be obvious, to have the vision and will to do business this way.

Sustainability Manager, Nudie

The so-called external reason is partly explained by an experienced increased demand from customers among other stakeholders. Nudie, Filippa K, Axel Arigato and Elvine all express how consumer demand constitute a crucial factor rationalizing their transparency work. Furthermore, both Axel Arigato and Elvine explain how retailers to a greater extent has come to request or even require products which can be labeled green, sustainable or transparent. The companies are thus challenged with communicating their doings with concepts and terms currently used on the market. This since some of the retailers come with strict orders of their own, where they are obliged to include products which fulfills certain criteria's. In addition to this, Axel Arigato emphasis the importance of transparency in order to also align with potential investors' interests and demands:

We are doing it a lot for ourselves as we are a small growing company with a lot of investors that wants to jump in, why it's also a way for us to prove that we are building a sustainable business.

Head of Product Development and Production, Axel Arigato

Moreover, explaining how these different stakeholders request different things in terms of sustainability and in turn transparency, where retailers request disclosure of technical issues regarding for example chemicals, while the end consumers are more interested in aspects such as veganism and or carbon footprint. This coheres with Johansen and Nielsen's (2011) theorizing regarding a variation of desired attributes among different stakeholders, which also implies that in order to meet the stakeholders' expectations, multiple approaches will be necessary.

Both Elvine and Anonymous separates themselves from the other three case companies in their attitudes towards transparency. This partly expressed with use of the other part of the external reason, being the need and urge to follow the new industry standards or not. Elvine does with a skeptical attitude towards the concept, express an understanding for the initial rationales for transparency. This while Anonymous explain their transparency work as to be rationalized by standards within the industry but also by their membership in the third-party organization FWF. They furthermore emphasize their belief that what is most important is that companies work thoroughly with sustainability efforts, with a strive towards decreasing one's environmental impact and take responsibility for working conditions throughout the supply chain. Moreover, arguing the communication of such efforts to be less important, being a decision for companies individually, explaining that the interest of such information differs greatly among markets.

When describing transparency in the fashion industry context, all five case companies refer to the disclosure of information regarding suppliers and or factories. This is regardless of the fact whether they do so or not. Thus, even though the majority of the companies express a concern regarding the transparency concept not having a unified definition, there still seem to be a unison understanding on how the concept presently is used. The understanding does to some extent cohere with Egels-Zandén et al. (2014) description, namely that it includes "disclosure of information about supplier names, sustainability conditions at suppliers, and buyers' purchasing practices" (Egels-Zandén et al. 2014, p.95). However, the companies vary in their inclusion of the three parameters which the descriptions entail. This somewhat portrays the

confusion regarding what is considered the transparency standard, i.e. what is required in order to maintain in line with one's competitors' efforts, or as previously discussed - to conform.

Moving on to the second rationale, Wulff (2019) claim that transparency to differentiate can be done mainly in two ways. Firstly, through incorporating the concept into the corporate identity and secondly by providing more information in a transparent manner than one's competitors. This is partly visible in how Nudie and Filippa K actively works to emphasize their sustainability ambition through communication by repeatedly referring to their transparent approach. In Elvines sustainability introduction they declare that "for us, the important thing is to continually improve and to be transparent in our efforts." (Elvine, sustainability, n.d., B). However, for this strategy to be rewarding, Wulff (2019) argue that the companies have to make support for their claims. Something which both Nudie and Filippa K does by providing detailed transparent information regarding their production, Filippa K in connection to each product and Nudie by each product category. In Elvines case, relatively limited available information regarding supply chain is presented on their site, why it in line with Ingenhoff and Fuhrer (2010) can be seen as an attempt to incorporate the symbolic values entailed in the concept of transparency into the company's corporate identity. This in contrast to Nudie, who claim to offer " a denim selection made from 100% organic cotton and transparent production (...)" (Nudie, n.d., B), which is supported with accessible information regarding the source of fiber, the number and variation of subcontractors, audits summaries and transportation from factory to store for each product category. The difference between the companies can thus be understood as related to whether transparency aligns with the company's values i.e. corporate identity, or if it is rather rationalized by external reasons.

The extensiveness and approaches vary greatly between the companies. This portrays what Wulff (2019) claims to be the second approach on how companies can make use of transparency for differentiation. In regards of Nudie and Filippa K, Nudie by far exceeds Filippa K in terms of information regarding their suppliers, with audit summaries etc. while Filippa K provides garment specific information, easily accessible for the customer. Nudie however declare that they currently are working towards adding garment specific information on all their products, arguing that the customer should not have to read an entire sustainability report in order to understand the processes behind the products. Stating that the information currently available in relation to their products, is no more information than other companies provide:

That's the same as everyone else currently communicates, so it is not that exciting really.

Sustainability Manager, Nudie

Axel Arigato provide a traceability map on their website, where their suppliers which produce more than two percent of their annual production are mapped out, without revealing the factory names. The factory information entails in which country and city it is located, the year it was founded, the number of workers, gender division, factory square meters, when it was last audited and work hours per week per employee (Axel Arigato, corporate responsibility, n.d.). However, without presenting any context or further explanation to this information, aside from its geographical distribution shown on the map, it does not contribute to the understanding nor knowledge regarding their supply chain (Martin & Schouten, 2012). The extent of disclosed information in Axel Arigatos traceability map can thus be interpreted as a way for the company to seem transparent or assign the values such as legitimacy, entailed in the concept, to their corporate identity (Christensen, 2002; Hooghiemstra, 2000). The type and amount of

information given does at first sight resemble what Filippa K communicates about their suppliers. However, in contrast to Axel Arigato, Filippa K provides a context and additional facts to this information in their sustainability report.

Tendencies detected in relation to the third rationale, transparency to influence, are less than to the previous two rationales. This suggestively explained by the fact that fewer companies reach this far with their transparency commitment. Wulff (2019) suggest that transparency can enable companies to act as a force for change within the fashion industry, that is by their transparency work, be an influential actor within the industry. This through contribution to the industry with new ways of working or simply lead by example. The doing of this, comes with a symbol of its own, which can be argued to contribute to the company's legitimacy as well as competitive strength. Among the case companies, both Nudie and Filippa K clearly express how they aim to influence their surroundings with their transparency work. Where Nudie argue that their extensive disclosure of supply chain information can be seen as way to drive change:

We think that it is the way to drive change, if we can not disclose what is happening in our supply chain, we cannot claim that our business is sustainable long term.

Sustainability Manager, Nudie

By disclosing information about the work performed by people in the numerous units along the supply chain, Nudie furthermore aim to contribute to the awareness about the complex structure behind each and every garment available in store. Filippa K declare commanding certain conditions to be fulfilled and communicated throughout the supply chain to be one of their ways to impose improvement, which according to themselves trump the risk taken while disclosing the supplier names:

The possibilities of being transparent exceeds the risks.

Trade Marketing and Planning Lead, Filippa K

Nudie does in turn make use of an example of how they in 2012 initiated audits of their factories in Italy and Portugal, which due to their classification as low-risk countries generally was not audited. The doing of so led to the understanding that while the problems are not the same as in high-risk countries, there were still areas in need of great improvement. This furthermore led to the realization of their ability to set or even raise the bar, and by doing so potentially influence and contribute to an overall improvement of the industry.

Transparency and Corporate Identity

There is a visible difference in how the companies struggle with the conflict between implementing transparency while still operating in line with their corporate identity. Companies does through communication aim to portray their corporate identity in a way which is considered valuable by their stakeholders (Ingenhoff & Fuhrer, 2010), i.e. strategically organizing their communication in a way that align with their company values. Both Nudie and Filippa K emphasize values related to sustainability in their corporate identity and followingly express no fear of having the communication of their efforts to in any way disturb their corporate identity nor company reputation. This contradicts to both Axel Arigatos and Anonymous' approach, neither of the two include words related to sustainability in their company description and both express a concern regarding the risk of having communication about their sustainability efforts disturb their corporate identity and or reputation. Emphasizing

the necessity of making sure that both their efforts and the communication of it, is done in line with their corporate identity, this while still avoiding the risk of being called out for greenwashing:

We want to take our time to not jeopardize the image of the brand and the aesthetic of the styles we have.

Head of Product Development and Production, Axel Arigato

Anonymous express little, if any at all, reason to disclose specific information regarding supply chain on their website. This explained to be a part of a general communication strategy for the company, the product is what constantly should be the focus, why little communication is preferred prior more. This can be understood as related to corporate identity, suggestively through the strategic intent, brand personality and brand communication (Abratt & Kleyn, 2012). Anonymous furthermore argue that the information is accessible in their sustainability report, where an extensive explanation of their standpoints in social and environmental decision making is available. Nevertheless, it should be mentioned that this is what the company is required to provide according to Swedish law (SFS 2016:947). Anonymous explain that the report does not disclose specific information regarding their suppliers, even though they have experienced an increased interest in this information as other companies have started to communicate it. This with respect to fabric choice being one of their niche areas, why such disclosure potentially would constitute the risk of being copied or to lose leverage. This while also questioning what such information contribute with, if it really is of interest for the customer.

Elvine express their concern regarding transparency to be yet another way for companies to sell even more, used as a way to categorize companies as well as their products, without really understanding neither the information nor the purpose with it being communicated. Furthermore, explaining how they have experienced that consumers seemingly has a hard time to understand and or appreciate the expressed quality and durability of a garment, arguing that concepts such as recycled generates greater response. This reconnects to the importance of using the 'right' words and concepts, not only in communication but also in production priorities. The reasoning is followed by the declaration that the company would and could disclose more extensive information if their customers requested it. However, such development would not occur simply to follow trends within the industry:

It feels like it's all a mess, just in order to sell more, nothing else! It makes me furious!

CEO, Elvine

Nevertheless, despite the concern of having the transparent communication affect their corporate identity, all case companies still disclose some information. All more or less referring to the same rationale, namely increased stakeholder demand and standards within the industry. This while also declaring how "they've got nothing to hide".

Discussion

It is argued that for a company to remain relevant within the fashion industry, some sort of commitment to transparency is required (Jestratišević et al. 2020; Wulff, 2019; Bain, 2017; Martin & Schouten, 2012). The empirical data of this study confirms this argument, as all case companies align to this reasoning. The very basics of transparency implementation can

therefore be understood as becoming somewhat fundamental within the industry. This with respect to its ability to generate trustworthiness, legitimacy (Wulff, 2019; Kim & Lee, 2018; MacLean & Reberneck, 2007) and a license to operate (Johansen & Nielsen, 2011), which in turn is said positively affect corporate reputation and followingly competition (Ingenhoff & Fuhrer, 2012). At this stage, which by Wulff (2019) is referred to as ‘transparency to conform’, there is seemingly little or no perceived conflict between the companies’ corporate identity and their transparency commitment. It can therefore be said that corporate identity has no influence on how Swedish fashion companies commit to transparency, when they do so to conform. This non-conflicting relationship can on one hand be understood as an indicator of the general agreement and or acceptance of the importance and relevance for transparency within the industry (Jestratijevic et al. 2020; Wulff, 2019; Bain, 2017; Martin & Schouten, 2012). On the other hand, it can be seen as correlated with the fact that transparency lack an established unified definition (Egels-Zandén et al. 2014), and that the companies themselves are to decide when to claim or see themselves as transparent. Until any definition becomes established, or until some sort of minimum level of transparency is declared, companies will continuously be able to make use of the flexibility of the concept, i.e. solely deliver on one, if any, of the areas as presented by Egels-Zandén et al. (2014), as a way to conform with transparency. This means that companies will be able to implement transparency to conform without causing any conflict with their corporate identity. Nevertheless, corporate identity might still have an impact on *how* the company chose to implement transparency, as well as whether the company is content with the confirmative commitment, or if they will advance.

Anonymous emphasize their aesthetical expression in their self-description and does not express any aspiration to reach beyond the confirmative rationale for transparency, why aesthetics rather than sustainability and or transparency can be interpreted as the factor they aim to compete with. Elvine does in turn emphasize function and heritage in their self-presentation and does furthermore express how they will not advance in their transparency commitment since this goes against their values and beliefs. Emphasizing their discontent with how transparency seemingly is used by companies in order to sell more, i.e. to compete.

In order to understand how the transparency commitment in turn becomes a mean for competition, it also has to be examined how corporate identity influence the implementation related to the degree of commitment. Fuoli (2018) and Johansen and Nielsen (2011) declare how different stakeholders want and expect different things from companies in order to perceive them as trustworthy and legitimate. This coheres with the empirical findings of this paper, where the case companies express a will to implement transparency in a way which appeal to certain stakeholder groups. This at times also based on an urge to distinguish themselves from their competitors.

The theorizing regarding transparency implementation for confirmative purposes says nothing about how this will be done in practice (Wulff, 2019). It can therefore be assumed that to provide a sustainability report on one’s website or declaring the origin of a certain garment, without further context both can be categorized as confirmative processes. This furthermore implies that the nature of implementation is governed by the specific stakeholders which the companies aim to target with this conformability. Meaning that if the investors and shareholders express a requirement for greater disclosure of operations (Johansen & Nielsen, 2011), e.g. regarding supply chain activities, the company could suggestively present information regarding such processes in a report or in another communication format directly to that stakeholder group. If the company rather experience a demand of greater disclosure of their supply chain from their customers, information regarding such processes could be

presented so that these consumers easily could access it. Both these examples can be suggested ways of conforming with transparency, where the corporate identity arguably influence the nature of the implementation process. It furthermore highlights that it necessarily cannot be judged on the type of implementation whether it is rationalized by the will to conform or another rationale.

When companies entail values related to sustainability and or transparency in their self-description, they do according to this paper, tend to advance their commitment to transparency beyond the conforming rationale into the next rationale as presented by Wulf (2019) - to differentiate. When doing so, no conflict between corporate identity and transparency commitment is detected. This can be understood with how the companies expressively rationalize their commitment with internal reasons, e.g. how sustainability and or transparency constitutes a part of their core values. It also means that when a company whom exclude sustainability related concepts in their self-description, while still expressing an ambition to advance their transparency commitment by using it for differentiation, conflict with corporate identity occurs. This is visible when the company rationalize their transparency commitment with external reasons e.g. increased stakeholder demand. This is shown in the findings regarding Axel Arigatos traceability map, interpreted as an attempt to use transparency as a way to differentiate. Where it on one hand can be suggested that the traceability map somewhat fails to fulfill its purpose, namely, to build legitimacy (Wulff, 2019). Explained by how Wulff (2019) emphasize the need to support one's claims with actions in order to attain legitimacy. On the other hand, it might still function as a differentiation strategy for Axel Arigato. This since they do not communicate themselves as transparent in their self-description, why such expectations can be hypothesized low or non-existing among their stakeholders (Wulff, 2019). This does in turn enable the company to easily meet and or exceed the stakeholders' expectations, which one could argue that the traceability map enables. The relation to corporate identity is in turn found in the company's decision on whether transparency as concept is to be used in order to meet certain stakeholder group's desires, this as compared to using design, cost or other factors for differentiation. This can in addition to Axel Arigato be exemplified with Anonymous reasoning, where the product is what always should be in focus.

Companies which describe themselves as sustainable caring, will according to Wulff (2019) be expected by their stakeholders to commit to the matter to a greater extent than those companies which are not declaring themselves so. In order to successfully meet, or even exceed, these expectations those companies thus need to align their corporate identity with such beliefs, meaning that both their strategic choices and corporate expression must cohere with such values (Abratt & Kleyn, 2012). Transparency commitment does for Nudie and Filippa K fully align with both their strategic choices and corporate expression. This alignment can be argued influence how they chose to commit to transparency as a way to compete, namely with the ambition to influence the industry at large. This in line with Wulff's (2019) theorizing regarding how companies can influence through transparency commitment, arguably by improvement of internal processes, exerting pressure throughout their supply chain and on their competitors. It should also be mentioned that because they make use of such concept in their self-description, they do not only have to commit but also to deliver to a greater extent in order to satisfy stakeholder expectations. In this context, corporate identity and transparency commitment does not conflict at all, but rather completely aligns, which in turn is what enables the creation of competitive advantage in terms of supply chain transparency commitment.

Conclusion

This paper examines how corporate identity influence how fashion companies commit to supply chain transparency as way to compete. First and foremost, this paper show that there is a connection between the company's corporate identity and the three rationales for transparency as presented by Wulff (2019). Meaning that dependent on the corporate identity, the companies will commit to transparency as way to conform, differentiate and or influence. The second finding in this paper reveals the factor which influence to what extent the companies commit to transparency, namely the presence or absence of sustainability related words in the companies' self-description. The self-description is interpreted as reflecting the company's corporate identity (Ingenhoff & Fuhrer, 2010), i.e. their strategic choices and corporate expression (Abratt & Kleyn, 2012). This does however not imply that the company lack dedication to sustainability related matters, but rather that such dedication is not specifically communicated. Thirdly, this paper shows that the companies whom which corporate identity does not fully align with sustainability related matters, will experience a greater struggle when committing to supply chain transparency, than those companies whose corporate identity clearly align with the sustainability concept. This explained by the potential conflict with either the strategic choices or the corporate expression of the company. This relates back to the second finding of this paper, stating that dedication to sustainability may exist within their strategic choices, but is not emphasized in their corporate communication. Suggestively since other factors such as for example aesthetics is what the company mainly chose to compete with. This furthermore leads to the fourth finding of this paper, namely that the companies make use of the flexibility of the transparency concept. Meaning that since there is no specified requirement regarding what nor how much information that has to be disclosed in order to conform, differentiate or influence with transparency, it is up to the companies themselves to decide. The flexibility of the concept thus enables the companies to assign themselves with the values entailed in the transparency concept, without affecting their corporate identity.

All three rationales as presented by Wulff (2019) can be seen as ways of creating competitiveness, where the confirmative rational can be said related to competition in the sense that the company is argued to lose its relevance if not committing to it. Meaning that some sort of commitment to transparency is crucial in order for companies to be perceived as legitimate and to be competitive on the market (Jestratišević et al. 2020; Wulff, 2019; Bain, 2017; Martin & Schouten, 2012). The companies furthermore have to commit to transparency with a confirmative purpose in order to be able to differentiate themselves with use of the concept, and followingly has to both conform and differentiate before possibly making use of transparency with an influential purpose. It is furthermore the companies whom decides on what is required in order to differentiate with transparency, this since they are the ones whom at first create the expectations among the stakeholders (Ingenhoff & Fuhrer, 2010), which in turn has to be met in order to positively affect their corporate reputation. This by making use of words and concepts which appeal to the different stakeholder groups as they describe their corporate identity (Fuoli, 2018). The companies whom commit even further, going beyond what is necessary in order to exceed one's competitors, also generates change throughout supply chains with their transparency work. This can in turn be said influencing the industry at large.

It is said that transparency in itself is not the solution to the current struggle with the negative environmental and social effects caused by the fashion industry. The disclosure of information is however argued to contribute to the development through enabling insight in the processes, which in turn create rationales to strive for better processes in order to avoid critique from

stakeholders. Furthermore, since the confirmative rationale is based on the aligning with societal norms, values and beliefs, it can be argued that the extent to which the companies may make use of the flexibility will be affected as the transparency concept becomes further established. This since such establishment will contribute to the development of the societal norms, values and beliefs. Thus, if the concept continues to get further established as well as implemented on a wider scale, it can be suggested to have an influence on how both companies and stakeholders perceive the necessity of its role within the industry. Arguably in turn affecting the societal expectations of companies within the industry, which seemingly is of great interest for the companies as it relates to their corporate reputation and followingly competitiveness. By detecting this tendency, this paper does not only theoretically portray how transparency can be used in order to compete, but also contributes to the declared importance of transparency in the overall development of the fashion industry.

Limitations and future research

Seen to the fact that this paper is based on interviews made with five Swedish fashion companies, this paper can be argued somewhat limited. The depth and width of the paper could be argued increased if multiple fashion companies were included, also with a variety of nationalities. This since it potentially could eliminate the risk that the findings are specific to the Swedish fashion industry. The companies which the paper is based on does furthermore vary in their product offerings, where one brand for example has a main focus on shoes and another brand on jackets. Nevertheless, all companies are still seen as operating within the fashion industry. It can therefore not be guaranteed that the same tendencies would be found in other industries, why it can be suggested that a similar study should be performed with companies acting within another industry. The focus has furthermore been on the companies and where the stakeholders' point of view is found in previous research, this rather than being collected specifically to this purpose. Leading to the suggestion that research with the stakeholders in focus, or even both, could be of relevance in order to fully understand the relationship between transparency's ability to function as a mean for competition.

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