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Why is it so hard to implement sustainability strategies into an organization?

A case study of KappAhl's sustainability strategy implementation

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Abstract

Title: Why is it so hard to implement sustainability strategies into an organization? - A case study of KappAhl's sustainability strategy implementation

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Background and Problem: The whole value chain, from production to consumption and recycling, is part of the sustainability challenges in the textile industry. The concept of sustainability is complex and integrating it into the internal process of the organization is vital to reach success within sustainability and accomplish the SDGs by 2030. However, the gap between strategy and implementation is generally high in organizations, and even if much literature is dedicated to *why* sustainability is essential, less attention is focused on *how* it should be implemented and especially within sustainability strategies. Therefore, this report will examine the Swedish fashion company KappAhl to better understand the barriers causing the gap.

Purpose and Research question: This report aims to expand the knowledge about the implementation of sustainability strategies within companies to further understand the internal process of turning strategies into reality. The research question is: *What main factors cause the gap between sustainability strategy formulation and implementation in the fashion company KappAhl?*

Method: The report is conducted through a qualitative case study of one company. A literature overview of the subject and semi-structured interviews with the case-company will be the foundation for the data collection. Further, an analytical framework of eight affecting factors was created based on previous literature within the subject and will be used to analyze the empirical data.

Result and Conclusion: The result showed that the factors (1) *Resources* and (2) *Management Control System* were the most significant barriers for implementation, followed by (3) *Information system and Communication*. Moreover, (4) *Organizational Structure*, (5) *Culture*, (6) *Power, Politics and Leadership* and (7) *Qualification and Learning*, all had some deficient aspects that contributed to the gap and is therefore barriers in the implementation process, but not to the same extent as the ones above. The only factor that was not perceived as a cause of the gap at KappAhl was (8) *Motivation*.

Further research: It would be interesting to study other similar companies to examine eventual dissimilarities. Also, to study the causes of highly motivated employees despite low incentives. Lastly, to examine how size affects the sustainability implementation in different companies.

Keywords: Sustainability, Strategy implementation, Implementation barriers, Fashion industry

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1. Introduction

This chapter will explain the sustainability issues connected to the textile industry, strategy implementation, and the case company KappAhl. After that, the problem discussion is presented, highlighting both practical and scientific problems in the fashion industry and on existing studies within strategy implementation. The chapter also presents the contribution to the literature, delimitation of the study, and finally, the study's purpose and research question.

1.1 Background

The whole value chain, from production to consumption and recycling, is part of the sustainability challenges in the textile industry. The consumption of textiles is extensive, for example in Sweden, we consume nearly 13 kg per person every year (Naturvårdsverket, 2016). The massive demand from customers to buy clothes is triggering the production of textiles to produce more and fast in order to meet the requirements (Joy & Peña, 2017). As pointed out by many actors, this demand has created an industry that is not sustainable, neither socially nor environmentally (Boone, 2009). Most of the environmental problems emerge at the production phase, which stands for over 80% of the industry's climate impact (Scherman, 2019, June 4). Mostly due to the release of chemicals and intensive resource usage of water and energy (Naturvårdsverket, 2016). Furthermore, the fashion industry is one of the biggest polluters in the world, with its 8% of greenhouse gas emissions, the industry is even a bigger polluter than the airline industry, which has 4% in comparison (Hällström, 2019, September 7). Moreover, textile production is criticized for its poor working conditions, such as child labor, low wages, and dangerous jobs (Smestad, 2009). However, fashion is not only causing problems during the production phase, but also consumption because of the extensive use of energy and water that is required for washing the clothes (Naturvårdsverket, 2016). Moreover, science shows that synthetic fibers are released into the water during washing and thereby polluting the marine environments, also potentially the food production in a further step (Messinger, 2016, June 20).

Despite the negative consequences the fashion industry is responsible for, the environmental costs are generally not included in the price of the textile because it is too complicated for companies to determine (Naturvårdsverket, 2016). Social and environmental perspectives have, in many cases, been separated from the economic view and therefore are negative externalities rarely carried by the companies (Porter & Kramer, 2011). Also, the external costs are excluded from their calculated expenses (Porter & Kramer, 2011). Nevertheless, sustainability will be the way businesses will be done in the future, according to Chouinard,

Ellison and Ridgeway (2011). Therefore, it is vital to examine further how to achieve this transformation and why companies do not succeed, in order to focus the attention on where it is needed and to develop suitable action plans. Through the Sustainable Development Goals (SDGs), a plan is set out to achieve a better and more sustainable future for all, and the goals are accepted by all member states of the United Nations (UN) (UN, n.d.). To be able to reach them until 2030, the effort and development need to increase, and this kind of transformation includes all actors of the society, inclusively textile companies (UN, n.d.).

Another issue in the fashion industry is that consumers do not receive or understand the complex information regarding the environmental and social effects of textile production, and thereby not seeing the impact of their consumption (Naturvårdsverket, 2016). A similar issue might be the lack of understanding sustainability, as a whole, what it means and how different behaviors and actions contributes to the problem. As Epstein & Buhovac (2017, p. 21) states, *“To become a leader in sustainability, it is important to articulate what sustainability is . . .”*, but it is still challenging due to the many definitions of sustainability. However, the most common explanation is from the Brundtland report, which defines sustainable development as *“Sustainable development is development that meets the needs of the present without compromising the ability of future generations to meet their own needs”* (WCED 1987, p. 41). The definition is still complicated and has received a lot of criticism for being diffuse (White, 2013). To sum up, if both consumers and experts have issues regarding the concept of sustainability, how do we know that the people inside of an organization understand it?

To secure future prosperity for companies within the fashion industry, it will be essential to consider both social and environmental sustainability. Otherwise, companies risk being abandoned by the customers and outdistanced in the development (NRA, 2019). Moreover, the customers are not accepting empty words, they want real change that improves the conditions (NRA, 2019). To accomplish that, companies need to do several things. However, a starting point is to begin with the internal processes in an organization and to develop a distinctive and well-communicated sustainability strategy (Epstein & Buhovac, 2017). A strategy can work as a guideline of how business should be conducted. However, it should not be confused with a plan, since a strategy rather supports all decisions in a company, without stating clear instructions (Latham, 2017, October 29). Moreover, *implementation* of strategy can be defined as *“the managerial interventions that align organizational action with strategic intention”*

(Floyd & Wooldridge, 1992, p.155). Preeminent researchers within the area of strategy agree that organizations need strategies to survive in the long run (Porter, 2008; Mintzberg & Waters, 1985). However, despite the importance of having a strategy, it is not enough since many companies still are unsuccessful in their attempt to change (Kotter, 1995). Additionally, Raps (2008) has acknowledge a significant gap between strategy formulation and implementation. Therefore, it can be concluded that the implementation process is as essential to accomplish real transformation (Epstein & Buhovac, 2017). In order to understand the implementation process as a whole, it is essential to determine different factors that affect this process. Better insights of the gap that occurs will support companies in the challenging transition between formulation and implementation of strategies (Engert & Baumgartner, 2016).

In the literature of sustainability in the textile industry, many studies focus on external problems related to consumers and production (Beard, 2008; Fletcher, 2008; Henninger, Ryding, Alevizou, & Goworek, 2017; Lundblad & Davies, 2016). However, this study will aim attention at the industry and the internal processes within the Swedish fashion company KappAhl. More specific, the study focuses on KappAhl's sustainability strategy implementation process. Even if Sweden is a small country in the world, it is relevant for the textile industry, because of the many big fashion brands and designers. Also, in terms of sustainability, Sweden is far ahead compared to other countries (RobecoSAM, 2019). KappAhl was founded in 1953 in Gothenburg, and their headquarter and distribution center is located in Mölndal (KappAhl, n.d.a.). The company is constituted by 94% female employees and sells clothes to women, men, and children through approximately 350 stores and online (KappAhl, 2019). For the smallest children, KappAhl has a collection called Newbie that has a particular focus on sustainability, which has become very popular and has almost 30 own shops (KappAhl, 2019). Furthermore, KappAhl's customer target is the middle-aged woman (KappAhl, n.d.b.), however, their Newbie-collection target group tends to be younger, according to their Sustainability Project Manager (personal communication May 12, 2020). In general, studies show that the mature customer group cares less about sustainability but is more willing to pay for better quality compared to younger customer groups, where they care about sustainability but are less able to pay for it (Naturvårdsverket, n.d.a.; Naturvårdsverket, n.d.b.). Furthermore, according to the scientist, Pernilla Hagbert, from KTH, there is a difference in gender as well, women tend to a greater extent care about sustainability than men (Ehlin, 2020,

February 12). This fact may affect KappAhl's willingness and need to work with sustainability and impact its implementation process regarding sustainability.

In order to better comprehend the upcoming results about KappAhl it is vital to understand its position and business context. KappAhl counts to be one of the biggest apparel brands in Sweden (Volante Research, 2018). Lindex is the most comparable competitor in terms of net sales, the number of employees, customer profile, and sales region (KappAhl, 2019; Lindex, n.d.; Stockmann Group, 2020). Other companies that are smaller but in selected parts similar to KappAhl are, for example, MQ (MQ, 2019), Gina Tricot (Gina Tricot, n.d.), Dressman, and RNB Retail and Brands (Volante Research, 2018). Despite being one of the biggest actors, KappAhl is small compared to H&M, which exclusively is the most dominated brand, with 61% of the Swedish market shares (Volante Research, 2018).

Tabell 1: *Overview of Swedish fashion companies*

Company	Net sale (Billion Sek)	Number of employees	Customer segment
Gina Tricot	1	1900	Women and Children
Dressman	1,5	700	Men
MQ	1,6	700	Women and Men
RNB	2,3	1000	Women, Men and Children (but the segments are provided through different subsidiaries)
KappAhl	4,9	3600	Women, Men and Children
Lindex	6,3	5000	Women and Children
H&M	233	126 000	Women, Men and Children

Note: Data retrieved from *Alla bolag (n.d.a.)*, *Alla bolag (n.d.b.)*, *Dressman (n.d.)*, *Gina Tricot (n.d.)*, *H&M (2020)*, *KappAhl (2019)*, *MQ (2019)*, *RNB Retail and Brands (2019)* and *Stockmann Group (2020)*.

KappAhl is addressing sustainability problems by explaining in their sustainability report that they want to take care of the world around them and their customers' wardrobe (KappAhl, 2019). Their sustainability strategy is built on four primary areas connected to specific goals and commitments, focusing on the products, the supply chain, the organization, and the customers (see Appendix A) (KappAhl, 2019). The sustainability strategy is constructed based on their knowledge, research, and guidance from the 2030 Agenda and the sustainable development goals (KappAhl, 2019). Moreover, KappAhl (2019) state that sustainable fashion will require an extensive readjustment for themselves as for the whole fashion industry, but

how it will be realized is still a remaining issue. Maas, Schaltegger and Crutzen (2016) points out that there is a general issue of *how* sustainability should be implemented and notes that relatively little research has been done within that area. They also state that when sustainability becomes a part of the company's vision, many challenges arise, which cause a gap between word and practice.

1.2 Problem

“All stakeholders: governments, civil society, the private sector, and others, are expected to contribute to the realization of the new agenda” (UN, n.d.). The statement implies that we are all a part of the action towards sustainable development, including fashion companies. The 17 SDG's set out by the UN aim to end poverty, improve the environment, and make life better for everyone until the year 2030 (UN, n.d.). However, the world still has a long way to go (UN, n.d.). As mentioned in the background, the fashion company KappAhl strives to contribute and to take care of the world around them. Whether KappAhl and other companies can accomplish the 2030 Agenda is crucial for sustainable development, because the affected group of stakeholders is large. It concerns both stakeholders of today and the future generation, which indicates the need for further and extended research within the area.

As thoroughly discussed in the introduction, the textile industry is one of the biggest polluters. For example, the Sustainability project manager at KappAhl (personal communication May 12, 2020) expresses that KappAhl needs to decrease their emission by approximately 55% before 2030 in order to achieve their climate goals. They are not alone in the industry with this kind of problem, and even though they are working with external sustainability initiatives, which is essential, their work and structure internally is also important. However, a vision is not enough, the daily implementation is just as crucial to affect society, the environment, and the economic aspects (Epstein & Buhovac, 2017). Despite having the ambition, a gap between strategy and implementation is common (Engert & Baumgartner, 2016; Raps, 2008), and this gap needs to be reduced in order to achieve a successful outcome. To accomplish that, it is important to discover what barriers that cause the gap (Heide, Grønhaug & Johannessen, 2002), and the role of these factors with regard to sustainability strategy implementation.

Sustainability must be integrated into everyday business operations, which requires a strategy to be connected to action, which is possible with the help of corporate leaders and different

organizational tools (Epstein & Buhovac, 2017; Epstein & Roy, 2001). However, it is a challenging process, and since the three parts of sustainability often are contradictory, the prioritizing and decision making can be challenging (Epstein and Buhovac, 2017). Nevertheless, Epstein and Buhovac (2017) point out the importance of including the whole organization in the implementation of sustainability. They also highlight the fact that all positions can contribute to the transformation regardless of department or level. Involving the whole organization is something that KappAhl defines as a goal, and therefore, there is a demand for examining the sustainability implementation at different levels in the organization. Besides, Maqsood and Turjaka (2018) indicate the need for further research on the operational level and not only the managerial level within sustainability strategy implementation.

In earlier research, it can be found much about *why* companies engage in sustainability, their motives and the importance of a change (Maas et al., 2016), but less attention is delegated to *how* companies should implement the strategies (Engert & Baumgartner, 2016; Maas et al., 2016). Engert and Baumgartner (2016) means that the research on the practical aspects regarding implementation of corporate sustainability is scarce, and that more is necessary and demanded. Additionally, the many theories in the literature that address the strategy implementation problem (Heide et al., 2002; Heracleous, 2000; Raps, 2005; Alexander, 1985) is mainly restricted to strategies in general and not towards sustainability strategies. Moreover, the existing studies of sustainability strategies mainly examine the success factors (Engert and Baumgartner, 2016; Epstein & Buhovac, 2017; Maas et al., 2016). Only few previous studies examine the negative factors, or in other words the barriers, of implementation. However, these factors are also essential to recognize and therefore this study will examine the main barriers that causes the gap between formulated strategies and implementation. Epstein and Buhovac (2017) claim that the implementation of sustainability differs from the implementation of other strategies, which enhance the importance of further research within the subject.

Furthermore, there is a need for customized frameworks for different industries in order for them to reach their desired results, and to accurately reflect something general to particular concerns and interests for a company, according to Epstein and Buhovac (2017). Each industry has a different business context due to the specific characters of customers, products, pressure, and exposure to risk. The research in sustainability strategy implementation has examined some industries, for example in automotive companies (Engert and Baumgartner, 2016), Swedish

banks (Börjesson & Eurenus, 2019), Swedish construction industry (Boström & Hjerpe, 2018), Swedish furniture industry (Maqsood & Turjaka, 2018), transport industry (Donnermalm & Gustafsson, 2012) and in the Swedish food business (Engzell & Sen, 2015). However, as far as we know, there is no customized framework for sustainability strategy implementation in textile companies. Therefore, a case study on KappAhl will help to fill the gap in the literature. Further, the study will be guided by an analytical framework (Figure 1) built on existing studies within strategy implementation, examining either success factors or barriers. The factors used in this thesis framework is based on factors that have received much attention and are recurrent in the literature historically.

1.3 Contribution to the literature

From a practical perspective, this report aspires to provide better support for corporations to understand the underlying problems when implementing their sustainability strategies. Better recognition of the barriers that cause the gap can generate a better understanding of what actions is required to better actualize the visions and objectives set by the corporations. Furthermore, this research will primarily contribute to KappAhl and their sustainability strategy implementation process. However, it will hopefully also be useful for the management of companies within the fashion industry with similar business characteristics.

From a scientific perspective, this report aims to contribute to the field of sustainability and strategy implementation. As mentioned, there is much literature on *why* sustainability is essential to integrate into the organization, but less about *how* it should be implemented. Thereby this research wishes to add to a better comprehension of the problems and process of implementing sustainability strategies, foremost through examine the barriers of the process. Moreover, a case study like this contributes to a supplementary example in the existing research and also as a customized framework for KappAhl.

1.4 Delimitation

The thesis will have some delimitations. Firstly, it will assume that KappAhl's formulated strategy is reliable foundation for the implementation process, and this study will not examine the content of their sustainability strategy. Moreover, the main goal of the study is not to contribute with recommendations on how companies should do but rather to acknowledge and understand the implementation barriers. The implementation process will in this thesis mean

transforming formulated strategy into reality and practical work. Finally, the concept *factor* will primarily refer to barriers that arise during the implementation process.

1.5 Purpose and Research Question

This report aims to expand knowledge about the implementation of sustainability strategies within companies to further understand the internal process of turning formulated strategies into reality. To fulfill this purpose, the following research question has been formulated;

What main factors cause the gap between sustainability strategy formulation and implementation in the fashion company KappAhl?

2. Theory

This chapter will present the literature review and the analytical framework used to analyze the empirical findings in forthcoming chapters. The framework is based on existing literature within the subject and structured in eight categories.

2.1 Analytical Framework

Several studies have created frameworks and models for describing and explaining the aspects that define the process of implementation. However, many of the previously made frameworks have many similarities and overlap each other in regard to the influencing factors, but with small differentiations making them unique. Due to the lack of an explicit framework for textile companies and few existing studies of sustainability strategy implementation, the main factors from other research about general strategy implementation was used to create a theoretical foundation for this report. The combination of Alexander (1985), Engert and Baumgartner (2016), Heide et al. (2002), Heracleous (2000) and Raps (2005) has functioned as a starting point for developing a new analytical framework for this study. Furthermore, the foundation has been complemented by other relevant studies to develop and strengthen the theory chapter. The Analytical Framework (Figure 1) contains eight affecting factors for analyzing what causes the gap when implementing sustainability strategies at KappAhl.

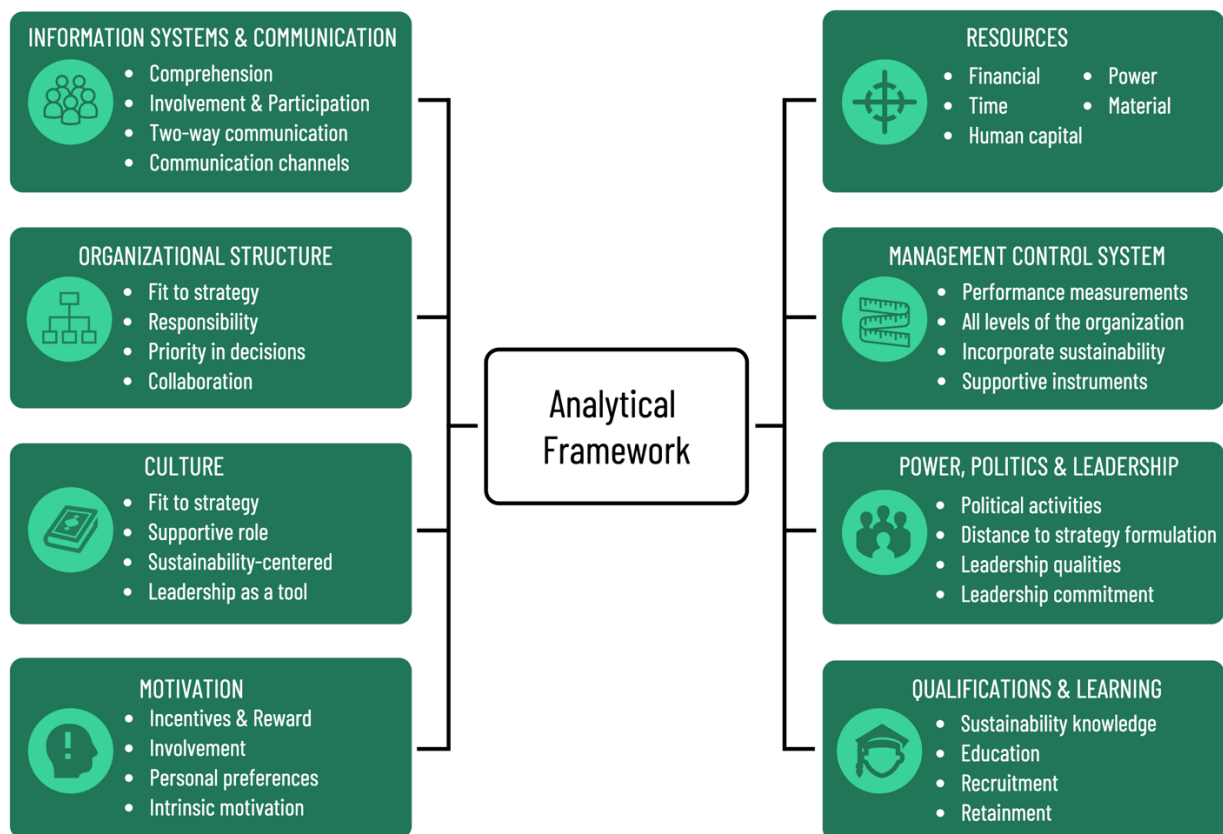


Figure 1. An Analytical Framework of factors affecting sustainability strategy implementation process

2.2 Information Systems and Communication

Information and communication are undoubtedly a crucial aspect of strategy implementation according to previous literature (Heracleous, 2000; Raps, 2005), not least concerning sustainability (Engert & Baumgartner, 2016). This importance is exemplified by Heide et al. (2002), where communication is established as the most frequent barrier to implementation, responsible for 70% of the reported problems. Nevertheless, Yang, Sun and Eppler (2010) point out that even though the importance of communication for implementation is well documented, less research has been done on the link between the two.

A potential barrier to successful implementation is the ability of employees to comprehend the strategic objectives. Heide et al. (2002) assert that some employees do not understand or have not even heard of their corporate strategies. It is problematic if a only low rate of the employees understands the strategy since it is necessary to conduct a successful implementation (Raps, 2005). Moreover, sustainability, in particular, is a complex area with contradictory values, which makes eminent communication throughout the organization even more critical (Genç, 2017). Moreover, Heracleous (2000) states that if the staff is feeling uninformed, it risks becoming cynical, thereby obstructing strategy implementation.

Several authors highlight the importance of two-way communication in order to overcome the informational problem (Alexander, 1985; Cornelissen, 2014; Gratton, 1996; Raps, 2005). I.e., not only downwards communication from the top management but also upwards communication from employees. However, both types are vital, because downward communication enables the management to inform about the corporation, its objectives, and the performance (Cornelissen, 2014). In contrast, upward communication contributes by transmitting ideas and critic and thereby improving corporate performance (Cornelissen, 2014). However, this type of two-way communication does require proper communication channels and transparency from the company (Engert & Baumgartner, 2016; Raps, 2005). Guth and Macmillan (1986) explain that the top management should provide forums, so the employees can place their opinions to prevent resisting behavior. Additionally, the organization should have in mind that information presented in written or in oral form can provide certain biases in the interpretation (Heide et al., 2002).

Moreover, Merchant and Van der Stede (2017) express the importance of employees' involvement in the strategic work and inclusiveness in settlement of targets. They mean that it can contribute to a better understanding and acceptance of the targets, which can lead to a higher probability of a successful implementation. In many organizations, the employees remain silent, even though their information might help the company perform better, according to Morrison and Milliken (2000). They explain that the reasons for this are that managers tend to dislike receiving negative feedback and that many managers believe that they have a better knowledge of what is right for the organization. This means that the employees' knowledge is underestimated, and they don't feel as they are a part of the process (Guth & Macmillan, 1986; Heracleous, 2000; Raps, 2005). Alexander (1985) states that the employees need to participate in strategic decisions because otherwise, the decisions will most certainly have weaknesses. Contrary to this, information concerning strategic changes are generally not communicated to the whole organization until the decisions already have been made at the top (Raps, 2005).

2.3 Organizational Structure

Organizational structure, i.e., control systems, departments, information flows, rules, responsibilities and organizational design. More precisely, it can be defined as *“A mechanism for linking and coordinating people and groups together within the framework of their roles, authority and power. Structure can be regarded as the skeleton of the organization and its effectiveness depends on how strong or weak the backbone is.”* (Nauom, 2011, p. 56).

Engert and Baumgartner (2016) explain the importance of a solid organizational structure and a good fit between the strategy and organization to reach a successful result of the sustainability strategy implementation. The importance of a good fit is supported by Heide et al. (2002), who shows that not having the right organizational structure is experienced as one of the most significant barriers to reaching successful implementation. However, there is no explicit instruction for what constitutes a suitable structure. Nevertheless, Eriksson-Zetterquist, Kalling and Styhre (2015) can conclude that decentralization is positive since one person generally cannot process all information necessary for making all decisions. Additionally, a decentralized organization is more flexible and able to adjust to changed circumstances, further, it could lead to more motivated employees (Eriksson-Zetterquist et al., 2015). Although all organizations possess some degree of centralization (Merchant & Van der Stede, 2017), it concentrates the decision-making to the top, which could be an advantage when the business decision is

complex (Eriksson-Zetterquist et al., 2015). It also helps to steer the direction of the decisions as well as overcome the lack of required competence among employees lower in the hierarchy (Merchant & Van der Stede, 2017).

Furthermore, it is essential to consider the allocation of responsibility in the organization. It is vital to create and facilitate strong accountability around sustainability to reach sustainability objectives (Bonn & Fisher, 2011). Diffuse delegation of responsibility can make implementation problematic and hard to accomplish (Raps, 2005). A complex issue with sustainability is that it requires cross-functional actions and collaborations (Raps, 2005). However, since employees tend to focus primarily on their duties and departments, it is difficult to attain (Raps, 2005). Engert and Baumgartner (2016) also point out the importance of interdisciplinary knowledge of sustainability as a concept since the knowledge often differs between departments, and frictions in communication between can appear. Therefore, it is even more critical to work with teamwork.

The organizational structure constitutes power; therefore, it is vital to consider the decision-making processes, especially since sustainability sometimes is a trade-off to financial performance (Epstein & Buhovac, 2017). Managers need to include more than monetary aspects in decision-making to make decisions where sustainability is prioritized compared to other corporate objectives (Epstein & Buhovac, 2017). Edward (2011, October 26) mentions that in order to succeed with sustainability in an organization, it needs to have a clear priority and should be well incorporated in the core strategy.

2.4 Culture

Culture may be a concept that is hard to define. However, Heide et al. (2002, p. 219) explain culture as “*cognitive systems and behavioral patterns that exist in all organizations*”, which is in line with Bonn and Fisher’s (2011, p. 11) perception of culture “*as a system of shared meaning*”. Merchant and Van der Stede (2017) add by describing how cultural norms are formed by written and unwritten rules that can be shaped with tools, for example, codes of conduct, group rewards, or social events. Regardless of the definition, repeatedly in previous studies, the concept of *culture* has been constituted as an essential factor in frameworks and theoretical models for succeeding with sustainability strategy implementation (Engert & Baumgartner, 2016).

People's behavior is strongly influenced by the organizational culture, so in order for an organization to succeed with an intended change or implementation process, the culture and strategy must go in line with each other according to Tohidi & Jabbari (2012). The authors explain that the culture must match all parts of the company, such as the planning process, leadership style, control systems, and organizational structure. It is of great essence that the culture does not only match the strategy, the culture should have a supportive role towards the sustainability strategy initiatives according to Bonn and Fisher (2011). However, they argue that a sustainability-centered culture, i.e. sustainability as a keystone, will emphasize and encourage social and environmental values, beliefs, and attitudes even more. Consequently, it will improve employee behavior and commitment in that direction, reinforce their sustainability work, and help them achieve sustainability objectives and visions (Bonn & Fisher, 2011; Nathan, 2010). Furthermore, a culture can potentially work as an interconnecting feature inside the organization, which means that the culture will significantly contribute to the implementation process and thereby the success of the sustainability strategies (Bonn & Fisher, 2011; Heide et al., 2002). In order to continually keep the culture in line with the organization's vision, the culture must influence the recruitment process, reward system, training processes, problem-solving, and decision-making processes (Bonn & Fisher, 2011).

Bonn and Fisher (2011), Shein (2010), and Tohidi and Jabbari (2012) relate the organizational culture with leadership; all of them interconnect these concepts in several ways. In these studies, it can be concluded that leadership is a required tool to maintain or accomplish a certain culture.

2.5 Motivation

Heide et al. (2002) explain that employees have requirements and feelings that need to be considered to achieve effective implementation. If the employees are highly committed, the company will face less staff turnover, less need for supervision, and efficiency through the alignment of the organizational and individual goals (Buchanan, 1975). However, a lack of commitment is a problem for many organizations and should not be taken for granted (Buchanan, 1975).

Different reasons may cause a lack of motivation. For example, it can be a belief that the company does not have the right prerequisites, or employees have low trust in strategic success or a low correlation between individual and organizational goals (Guth & Macmillan, 1986). Employees might choose personal goals due to self-interest (Merchant & Van der Stede, 2017). If the employees' needs are not respected appropriately, there is a risk of resistance, which would make the strategy implementation process more difficult (Heide et al., 2002). Engert and Baumgartner (2016) explain that the employees' personal interest in the concept of sustainability will affect their willingness to contribute.

There are different ways of strengthening the motivation of employees, but as pointed out by Engert and Baumgartner (2016), motivation is an individual factor and is affected by personal preferences. One method is to involve employees in the whole process from formulation to implementation (Alexander, 1985; Heracleous, 2000; Buchanan, 1975), which links to involvement in chapter 2.1 Information System and Communication. Further, an organization needs to recognize employee's capabilities to receive the required acceptance and thereby increase their motivation (Raps, 2005). Another method for enhancing commitment is to work with incentives and rewards. By connecting incentives to performance, it is possible to merge the individual needs with corporate needs (Merchant & Van der Stede, 2017). This method is generally underestimated (Hambrick & Cannella, 1989) and is not only compatible with financial performances, but also with sustainability (Epstein & Buhovac, 2017). Bonn and Fisher (2011) argue that rewards and incentives related to sustainability are necessary to equalize the importance of financial, social, and environmental values. The incentives might be formal, like promotions or bonuses, or informal, which focuses more on recognition of achievements (Merchant & Van der Stede, 2017).

Moreover, corporate engagement in sustainability might have a positive impact on the motivation of employees by itself. For example, it can function as a screening mechanism to attract personnel committed to sustainability (Kitzmueller & Shimshack, 2012). Also, it can help to oppose agency problems through interlinking company goals with the individual goals, since people can become committed by the intrinsic motivation embedded in sustainability work (Kitzmueller & Shimshack, 2012).

2.6 Resources

Different types of valuable resources are crucial to an organization's survival. As stated by Heide et al. (2002), the possession of adequate resources is an essential aspect of succeeding with strategy implementation. However, Miller (1997) points out that the ones with the best resources do not necessarily have the most successful implementation. Resources in this theoretical aspect and for the reports analytical framework will primarily refer to financial means, time, power, material and human capital.

The financial resource is one of the most frequently mentioned resources for strategy implementation (Alexander, 1985; Chkanikova & Mont, 2015; Miller, 1997; Rizos et al., 2016). Generally, lack of financial resources is considered to be a barrier to strategy implementation. Chkanikova and Mont's (2015) confirmed that lack of financial resources was a barrier for sustainability initiatives in upstream development, internal improvements, and operational efficiency work. An organization's financial resources affect choices of investments as well, for example, investments in the supply chain is usually costly and makes companies choose to invest in sustainability work that requires lower investments (Chkanikova & Mont, 2015).

Along with the financial issues, Alexander (1985) and Miller (1997) found that time was one of the most recurrent problems during the implementation process in different organizations. Another barrier discovered by Chkanikova and Mont (2015) is that companies can lack of power when it comes to influencing suppliers' practices. The authors also identified that the low availability of sustainable materials and products functioned as a barrier since the rarity of products is connected to higher prices; it challenges the downstream activities. Finally, organizations must acknowledge the essence of the human capital and the expertise of a company's employees since it is an intangible resource that is determinant to succeed with sustainability strategies (Alexander, 1985; Slaus & Jacobs, 2011). Alexander (1985) means that manpower is a crucial resource and therefore is insufficient expertise of the employees a barrier (Chkanikova & Mont, 2015). Human capabilities, such as adaptability, productivity, and creativity, are highly valuable (Slaus & Jacobs, 2011). In order to achieve long-term sustainability, it is essential to continuously develop human capital through, for example, education (Slaus & Jacobs, 2011). The importance of education is overlapping with the factor Qualification and Learning and is further discussed in chapter 2.8.

2.7 Management Control System

An essential factor in implementing a strategy is measuring and assessing the performance of the transformation, thereby making the management control system an affecting and critical factor (Epstein & Buhovac, 2017; Noble 1999). Although the broad scope of management control research has made the subject complex and different framework has been developed due to lack of a complete description (Epstein & Buhovac, 2017; Ferreira & Otley, 2009; Malmi & Brown, 2008). However, the common conclusion is that many factors in a company, both internal and external, relate to each other. That means, in order to create a comprehensive management control system, this causal relationship needs to be considered at all times, and the mechanisms should not work as separate things.

These different management control systems will give managers the right means to improve sustainability and financial accomplishments (Epstein & Buhovac, 2017). It is also a very useful tool to increase motivation (Merchant & Van der Stede, 2017) which could be connected to chapter 2.5 Motivation. However, the formation of effective performance indicators is generally a challenging process, not least for sustainability objectives (Engert & Baumgartner, 2016). It requires a transformation of the sustainability strategy into measurable performance targets at all levels in the organization (Epstein & Roy, 2001). To achieve a useful management system, companies must integrate intangible assets and not only financial (Kaplan, 2010).

In order to manage the challenging process, companies must establish effective result-based measures, according to Merchant and Van der Stede (2017). To accomplish that they mean that the organization needs to know the desired results, make sure that the employees can influence the outcome, and find ways to measure this indicator effectively. Kaplan (2010) argues that a stable management system needs to be coordinated simultaneously among all levels in the organization. Still, the tasks generally vary across different hierarchical levels in an organization; therefore, it is important to connect each task with an appropriate measurement (Merchant & Van der Stede, 2017). Moreover, both Heide et al. (2002) and Kaplan (2010) show that one decisive component for creating a comprehensive management system is to link performance to payment or combine it with incentive systems. However, Merchant and Van der Stede (2017) means that organizations should consider the levels of the targets. They mean that if the target is too low, it will not push the employees to do their best, but if they are too high, it will seem impossible to achieve, and the employees will more likely give up.

Engert and Baumgartner (2016) and Raps (2005) express the importance of having supportive instruments and guidelines during the implementation process, such as Balanced Scorecard (BSC), ISO 14001 and Global Reporting Initiatives (GRI). They strongly suggest using BSC as a framework to integrate the strategy, control systems, financial goals, and incentive systems. Additionally, Raps (2005) suggest using supportive software solutions as an instrument, i.e., information tools that help managers monitor and track the implementation process, to see the performance, and receive early warning signals. Also, this type of IT-support can help to clear out the different assignments and the one having responsibility for it (Raps, 2005). Though tools and performance measurements are essential, a chosen measurement can drive out other aspects that are not measured, but neither should a company have too many measurements because it can make them lose effectiveness (Ferreira & Otley, 2009).

2.8 Power, Politics and Leadership

The three components, Power, Politics, and Leadership are all related to each other and several studies agree that the components are fundamental in the implementation process. The decision-making process regarding structural change and the adoption of innovations is strongly influenced by political activities (Elg & Johansson, 1997; Yukl, 1989), but the implementation process is complex, and political resistance can obstruct changes (Heide et al., 2002; Heracleous, 2000). Furthermore, corporate change behavior towards sustainability responsibility is also created as a response to political activities outside the company, from either private social activism, such as NGOs and environmental activists, or from the public government through laws and regulations (Kitzmüller & Shimshack, 2012). The pressure from these political actors and social norms make companies willing to respond and change their way of working even before the political action is taken because companies fear higher costs, lower demands and lost competitive advantage (Kitzmüller & Shimshack, 2012).

Due to the strong effect of an employees' perception of status and possibility to influence, employees can undermine the implementation in fear of losing power or influence due to the new strategy (Heracleous, 2000). Another barrier is that the persons formulating the strategy are often not the ones who are practically working with the strategy and responsible for the actual implementation (Engert & Baumgartner, 2016). The ones working practical with the implementation can realize that the strategy itself is a very difficult task to accomplish, which

could be connected to the part about involvement in chapter 2.1 Information System and Communication. Engert and Baumgartner (2016) argue that this barrier can be caused by poor internal communication, miscommunication between departments, lack of required competence of the employees, or if the employees do not understand the opportunities of specific actions.

Overall, the literature identifies the importance of leadership qualities and skills in the strategy process, both concerning the formulation and implementation phase (Engert & Baumgartner, 2016; Epstein & Buhovac, 2017; Simas, 2013). Moreover, power, influence and political skills contribute to effective leadership (Yukl, 1989). Furthermore, studies state how important it is for a leader and the management responsible for the strategy to gain acceptance and approval from others in the organization to succeed (Engert & Baumgartner, 2016; Yukl, 1989). Additionally, Epstein and Buhovac (2017) and Raps (2005) state that top management's commitment to the strategy itself is unquestionably one of the most critical aspects of strategy implementation. Their targets, willingness, and loyalty will send the right signals to the employees and external stakeholders. Given the considerable influence of leaders, Min-Seong and Thapa (2018) have studied the effect of ethical leadership¹ and found that a strong ethical and responsible leadership can positively influence the sustainability performance and transform the organizational culture to be more sustainable.

2.9 Qualification and Learning

It is not enough for employees to be aware of their sustainability strategies; they need to understand them in order to integrate them into their daily tasks (Heide et al., 2002). Consequently, the employees need to possess the required skills and knowledge to transform the strategies into implementation (Heide et al., 2002). Additionally, when the strategy changes, it will require a new composition of skills (Hambrick & Cannella, 1989). These qualifications can be reached through different approaches, either through education and support of the employees or by changes and additions in the people that form the organization (Hambrick & Cannella, 1989).

¹ Ethical leadership is a type of leadership that respects other's dignity and rights. They work through two-way communication and demonstrate a high level of integrity, trustworthiness, honesty, fairness, and care. Further, they motivate others to create committed groups that accept the leader's vision. (Brown et al., 2005; Watts, 2008)

An organization will learn through education and thereby have a competitive advantage against others (Epstein & Buhovac, 2017). Also, educating the employees on sustainability will enhance the probability of improved performance (Merchant & Van der Stede, 2017). Higher-educated employees play an important role in succeeding with sustainability since they have the requirement to meet the challenges and are more able to use their theoretical knowledge more creatively to establish new connections and thereby address sustainability problems (Sibbel, 2009). This competence in sustainability is an intangible resource for the company, which is further discussed in chapter 2.6 Resources, and through education organizations can progressively develop their human capital (Slaus & Jacobs, 2011).

Education could be done formally through different educational programs and informally with personal coaching and sharing of knowledge within the organization (Merchant & Van der Stede, 2017). Moreover, not spending enough resources on training and development in relation to the strategy could lead to a failure of the implementation (Heracleous, 2000). The other approach to gaining the right qualifications is to work with the personnel formation of the organization (Hambrick & Cannella, 1989). Finding and retaining employees with the right capabilities is not always an easy task (Gratton, 1996) and can be an expensive procedure (Merchant & Van der Stede, 2017). For example, losing competent employees in the organization risk losing valuable tacit knowledge (Gratton, 1996).

3. Method

This chapter will first explain the choice of method and the characteristics of the report. The following section will discuss the different selections made. Thereafter, the data collection describes both theoretical and empirical material. Lastly, the data analysis process is outlined in short before the study's validity, reliability, and ethical considerations is evaluated.

3.1 Choice of Method

This report's research question was answered through a qualitative approach to achieve a deeper understanding of the problem. To gain more meaningful information and a better-detailed description, a qualitative approach is more effective than a quantitative approach (Bryman & Bell, 2017). Moreover, a qualitative approach helps in understanding underlying causes and human perception of the problem (Patel & Davidson, 2016). Additionally, since the thesis examines to a great extent an unexplored subject within in the textile industry the approach could be seen as explorative, which Patel and Davidson (2016) assert helps gather vital and fundamental information of a problem. These approaches thereby contribute to the comprehension of the factors that cause the gap between strategy formulation and practical implementation at KappAhl. Even though the choice of method is appropriate, it has some limitations, such as the ability of the performer to understand and analyze the gathered information, especially since some information might be complicated or ambiguous (Patel & Davidson, 2016).

In order to conduct the research, there are three alternative ways of reasoning; deduction², induction³ and abduction⁴ (Patel & Davidson, 2016). Even though the inductive approach has been the most common in qualitative studies (Bryman & Bell, 2017), this thesis used an abductive method. The abductive approach has been increasingly popular in business economics research and help to prevent limitations that can occur with the other two approaches (Bryman & Bell, 2017). Since the data collection was guided by previous literature within the subject, it was not a completely inductive approach. Simultaneously, using semi-structured interviews can enhance the probability of carrying out new explanations (Patel & Davidson, 2016) that does not exist in previous theories, which made it not a completely deductive

² Previous theories are used to form hypotheses about a specific case which then is tested to reality (Patel & Davidson, 2016)

³ Theories is formed by observing reality and drawing conclusion from the observed situations (Patel & Davidson, 2016)

⁴ A combination of Deduction and Induction is used where previous theories is tested in reality and then the theories are developed from what is observed during the test (Patel and Davidson, 2016)

approach either. The existing literature on strategy implementation is a suitable foundation for the literature but might not fully explain the gap that appears when implementing sustainability strategies. Therefore, the abductive method could use the benefits of both approaches and, to a greater extent, explain the problems companies are facing.

3.1.1 Case Study

The report was structured as a case study of one company, based on eight interviews with both employees at operational as well as strategic and managerial levels (see Appendix B, C & D). A case study is a preferable method in understanding processes (Patel & Davidson, 2016) and is very common among researchers conducting business economics research (Bryman & Bell, 2017) which makes the approach beneficial for this report's purpose. The ability of generalization is low in case studies, because the result may be specific for the specific case, and not for a larger population (Patel & Davidson, 2016). The authors of the report were aware of the issues regarding the external validity of a case study and the complications of achieving the theoretical generalizability of only one sample (Bryman & Bell, 2017). Although generalization of case studies has been accepted historically and may be adequate to better understand similar cases (Yin, 2011).

3.1.2 Limitations of Qualitative Studies

Since the study was only based on interviews with a number of employees, their answers will represent the whole organization. This could be problematic since they might have had individual biases or reasons for not giving an accurate picture of the issue. Therefore, the report strived to conduct triangulation (Bryman & Bell, 2017; Patel & Davidson, 2016; Yin, 2011), by using different sources and different data collection methods, e.g., interviews, literature overview, and organizational documents. However, it could have been strengthened further through the use of observations or by questioning a more significant amount of people. However, due to the resource and time constraints of this report it was not a possible method.

3.2 Selection Process

The choice of samples regarding industry, company, and interviewees was connected to the research question. To achieve a deep understanding of the specific case, purposive sampling was the most suitable option for reaching the individuals and interviews that could bring relevance to the research question. A purposive sampling constitutes a form of a non-

probability-based selection, which can support a more in-depth discussion of the results and answer the research question (Bryman & Bell, 2017).

The goal was to accomplish theoretical saturation with the collected data combined. However, in general, it is difficult to determine the right number of interviews, and when the theoretical saturation is fulfilled (Bryman & Bell, 2017). Regarding the time and size limitation of this thesis guideline, the selected sample size was eight interviews in order to receive a representative overview of the problem.

3.2.1 Choice of Industry

Our motive for selecting the fashion and textile industry is mainly described in chapter 1, Introduction. The fashion industry is one of the biggest contributors to the unsustainable world we live in today (Boone, 2009; Naturvårdsverket, 2016), making the choice of industry relevant. Moreover, the author's interest in fashion and sustainability, combined with the reflections about whether fashion companies can become sustainable with their current business model. This initiated the search for a company within the field.

3.2.2 Choice of Company

The reason for choosing KappAhl was based on that they are a middle-sized company and well-established in the Nordic region where sustainability is highly prominent (RobecoSAM, 2019), also because they cover all customer groups (men, women, and children). The other possible choices of companies do not have the same beneficial attributes for a case study (Table 1). Companies with only one or two customer groups would not have been applicant in the same way for companies with other customer groups. Additionally, results from a middle-sized company gives more width, since it can be partial applicant both for smaller and bigger brands, even though similar companies, such as Lindex, will have most use of the information. To conclude, KappAhl is a representative example of the fashion industry in Sweden (Table 1) for a comparison between the fashion brands in Sweden.

The report focuses on strategy with sustainability, so with the help of an organizational scheme of KappAhl's sustainability team (Figure 2), the reader can better understand how KappAhl's organization is structured and which positions that have responsibility for sustainability, which is useful when reading the analysis. However, note that all the interviewees cannot be found in

this scheme. The respondents work in different departments and they want to remain anonymous, therefore their respectively position is not presented.

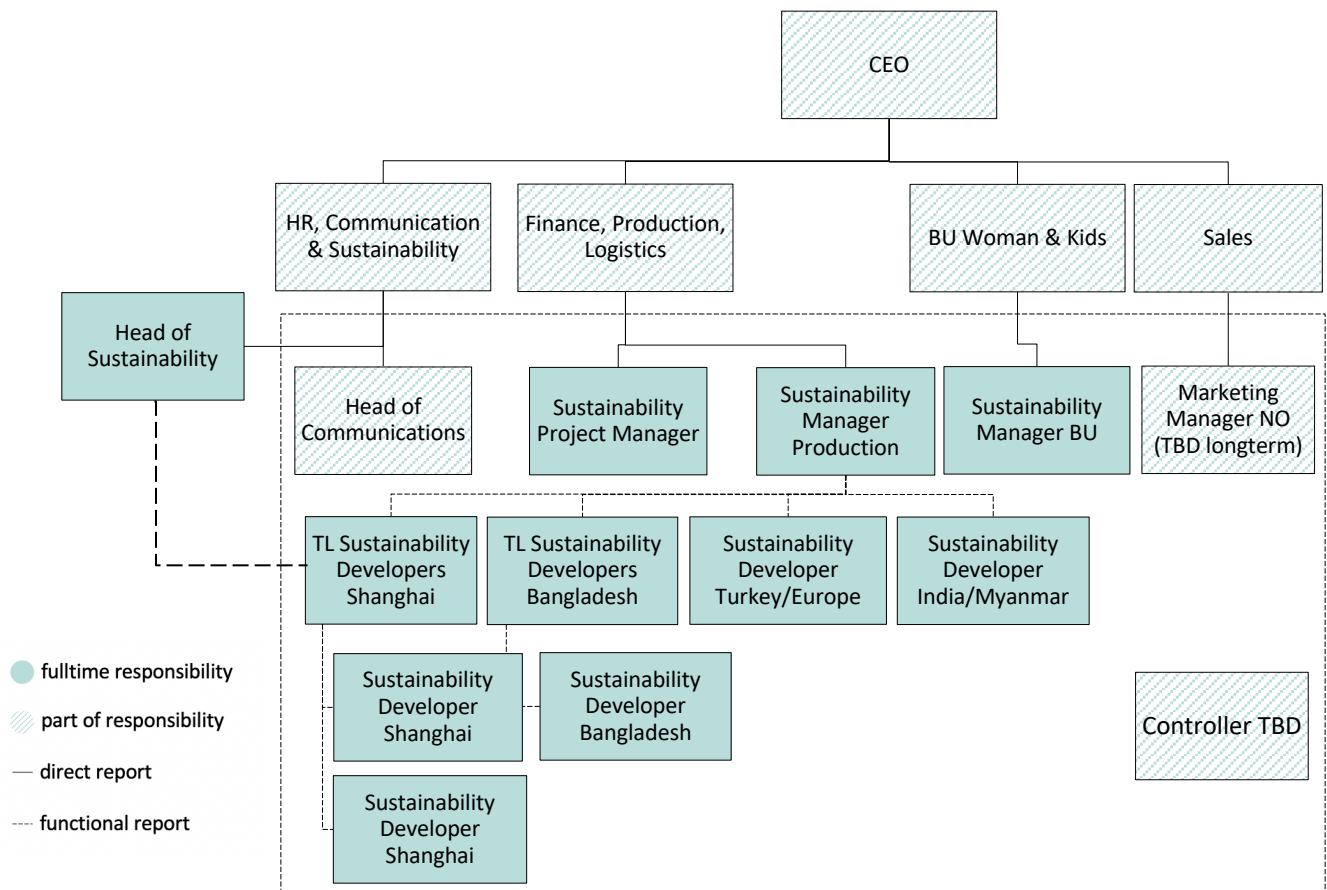


Figure 2. KappAhl organizational scheme sustainability 2020, retrieved from KappAhl’s internal database. Reprinted with permission.

3.2.3 Choice of Interviewees

The choice of including different hierarchical levels (management and operational) and employees with different distances to sustainability, was based on the ability to investigate the whole organization. Additionally, to see if the sustainability strategy could reach from top to bottom. In purposive sampling, it is also essential to include people that might have contradictory perceptions of the problem (Yin, 2011). By not only including people with a close connection to the sustainability strategies, the researchers hoped to capture eventual inconsistencies.

Regarding the details about the interviewees, all of the eight interviewed were stationed at different departments at KappAhl. However, seven of the respondents were employed at the headquarter, and one was a store employee. Five out of eight were managers but at different

scopes and levels. Three out of eight worked in different sections of KappAhl with a fulltime sustainability responsibility, and among the remaining five employees, two had a form of half-time sustainability responsibility. Due to the thesis aspiration to let the interviewees be anonymous, further information about the respondents will not be provided.

3.3 Data Collection

Data collection is one of the main processes in research, and there are different methods to answer the research question (Bryman & Bell, 2017). In this essay, literature from the field and semi-structured interviews with the case-company were the foundation for the data collection.

3.3.1 Literature Overview

A critical review of the existing literature in the field of strategy implementation and sustainability was made to formulate the research question, interview guides, and interpretation of the result. The purpose of the literature review was to explore what was already discovered in the field and find relevant theories, thereby be able to examine other areas and adding new research to the literature (Bryman & Bell, 2017). Also, remove the risk of accidentally recreating an existing study (Yin, 2011). Additionally, a thorough literature review would demonstrate if the research question was relevant and strengthen the credibility of the report (Bryman & Bell, 2017).

The literature was collected through electronic databases via the library of the University of Gothenburg called "Supersök" which includes relevant databases such as Emerald, Business source premier EBSCO, and Greenleaf Online Library. The literature was also collected via Google Scholar and textbooks. In order to search for literature, different keywords were used such as: "Sustainability", "Gap", "Strategy", "Barriers", "Factors" "Implementation", "Organization" "Fashion", and with the use of 'and' functions in order to combine the search terms. The keywords were tested in both Swedish and English to find suitable sources and to reduce the pool size, the authors first read the abstract/title and categorized them into different areas of importance and relevance. To find further relevant references, the authors scanned and used the bibliography, and follow-up quotes in the first found references and then let the process continue in that direction. The literature in the report was mainly scientific works like articles, reports, and textbooks. However, newspaper articles, corporate documents, and websites were also used as a compliment to give the essay more width, relevance, and substance

(Bryman & Bell, 2017). Although, it is important to interpret them correctly and to be critical regarding its authenticity, credibility, representability and meaningfulness (Bryman & Bell, 2017).

3.3.2 Interviews

According to Patel and Davidson (2016), the standardizing and structuring of the questions are essential to consider when formulating the interview questions. The interviews were semi-structured, meaning that they were quite generally formulated, less structured, and the questionnaire will have a sequence of questions (Bryman & Bell, 2017). Therefore, the interview guides (see Appendix B & C) were formulated with the support of specific themes and by using two different versions of interview guides it was possible to adapt the questions to the employees' role in the company. Additionally, the report strived to understand the underlying complexity and the respondent's perception. Therefore, an approach of low structured question was chosen to enable the interviewees to have great freedom to answer the questions in their own way and not steer them into one specific direction (Bryman & Bell, 2017). Also, the level of standardization was low, since the questions varied depending on the interviewee and follow up questions was applied at the moment. At the end, the interviewers asked a "summary question" which is useful for qualitative studies (Bryman & Bell, 2017).

The interviews were recorded to capture the whole discussion, which brings several benefits (Bryman & Bell, 2017). Although, as mentioned by Patel and Davidson (2016), recording does contain the possibility of withholdings from the interviewee. It may also result in an overwhelming amount of transliteration. However, with alternative methods, it may be harder to capture the same level of accuracy, and the interviewers bear the risk of being distracted during the interview (Bryman & Bell, 2017). Moreover, recording the interviews enabled the authors to focus on listening to the interviewee, which is an essential part of qualitative interviews (Yin, 2011).

Both authors have been actively present during all interviews, which is, according to Bechhofer, Elliott and Mccrone (1984), advantageous because the interviewers can pay attention to each other in order to react on different patterns that appear during the conversation. Additionally, it can create a calm atmosphere, improve the chances of becoming more of a

discussion, and allow the interviewers to change roles during the interview (Bechhofer et al., 1984).

3.3.2.1 Limitations with Interviews

The intention was to conduct personal interviews, but due to the circumstances with covid-19, the authors and KappAhl was restricted from meeting personally. The advantage of holding the interviews through phones is, for example, the time and cost savings, and it is also easier to control and intervene (Bryman & Bell, 2017). However, a webcam was used during most of the interviews to be more personal and to be able to see facial and body expressions, which is otherwise a limitation with phone interviews (Bryman & Bell, 2017).

Research that is based on recorded interviews need transliteration. Therefore, it is essential to ensure that transliteration is made with accuracy and high quality (Bryman & Bell, 2017). However, according to Patel and Davidson (2016), the researcher may adjust the text to make the transliteration clearer and more understandable and thereby build in their thoughts and interpretations. Therefore, the authors of this study reflected upon the choices for transcribing the interviews but reached the decision that recording brought the most benefits.

3.4 Data Analysis

The interviews' findings were analyzed and connected to the existing literature with the guidance of the analytical framework. With help from the literature, the report interprets the information gathered from KappAhl and tries to understand the affecting factors of implementing the sustainability strategies into the organization and the business. This is done by finding connections, patterns and reducing the amount of data to interpret the meaning behind (Bryman & Bell, 2017). The interviews were held in Swedish, but the thesis is written in English, which demands a translation. As described by Yin (2011), qualitative studies do not have a strict structure of how their analysis should be performed. However, Yin (2011) states that qualitative research generally follows five steps: Assembling, Dismantling, Remounting, Interpretation, and Conclusions, which has been a guideline for the analysis of the research.

3.5 Validity and Reliability

Bryman and Bell (2017) explains the importance of validity and reliability and the value of considering it in the research. It should be noted that researchers have different opinions about

its application on qualitative studies, however, the views of the relevance are similar (Bryman & Bell, 2017). The author's aim is that this essay will receive high trustworthiness.

The question of validity is more common in quantitative research because one of the main objectives is to measure the data (Bryman & Bell, 2017). However, it is still necessary to consider the internal and external validity of this research. Internal validity refers to how well the observation and theoretical outcome correspond to each other and represent the reality (Lecompte & Goetz, 1982). For example, the internal validity has been strengthened when the authors recorded the interviews to limit misinterpretation and the respondents confirmed the transliteration before publishing. This procedure will ensure that the research has been done correctly and will explain the reality in the best possible way. External validity has already been discussed in chapter 3.1.1. Case Study, but to make it clear, it refers to how well the results can be generalized and legitimized to other situations and environments (Lecompte & Goetz, 1982). Even if the limitation of external validity with a case study is quite high, the aim was to create a detailed description of the problems at KappAhl that later can be transferable to companies with similar characteristics or contribute to a broader database of similar studies.

The reliability of the report can, in the same way, be divided into external and internal reliability. Internal reliability refers to investigate if the result of the research would have been the same if it was conducted again and if it will be consistent (Bryman & Bell, 2017). In order to fulfill high reliability in qualitative research, this essay was audited and reviewed continually by teachers and students from the School of Business, Economics and Law at the University of Gothenburg. Internal reliability refers to how the researchers agreed on what they observed (Bryman & Bell, 2017). This is especially important in this report, where there are two authors and thereby two interpretive minds. Due to the author's history of writing together they have created an atmosphere of critical thinking, which can hopefully strengthen the reliability and result of the essay. External reliability is closely connected to replicability, which means that other researchers should be able to replicate it (Bryman & Bell, 2017). The intention was to describe the course of action in detail in order to enable replication. Finally, during the whole process, the authors ensured not to let personal opinions interfere with the execution in order to create objectivism.

3.6 Ethics

The report has been conducted with respect to the ethical guidelines for humanistic and social science published by the Swedish science council (Vetenskapsrådet, 2002). It is vital to follow ethical rules because it relates to how the researchers should treat the individuals/objects they study (Bryman & Bell, 2017). The Swedish science council guidelines are based on four principles: *Information*, *Consent*, *Confidentiality*, and *Use*. To fulfill these principles, the respondents have been informed about the report's purpose and the respondent's intended contribution. Also, the authors ensured that the given information would be handled with confidentiality and only be used for this study. This information was given to the participant in the interview guide (see Appendix B & C) before their interviews.

4. Result and Analysis

This chapter will present the empirical results from the interviews at KappAhl and combine it with the analytical framework from the theory chapter. The structure is based on the eight categories of the analytical framework, similar to the theory chapter.

4.1 Information System and Communication

*♦ Comprehension ♦ Involvement and participation ♦ Two-Way Communication
♦ Communication channels*

Both Engert and Baumgartner (2016) and Heide et al. (2002) conclude that information is a critical factor in the implementation process. Nevertheless, almost none of the respondents, perceived information as a significant barrier. The respondents expressed that KappAhl's intranet is helpful and clear for the employees and that their website is useful for the customers. Further, the sustainability strategies are mainly divided and communicated through each department, and the sustainability managers are responsible for setting up their own strategies and make sure that the employees understand it. The respondents felt that they were informed and pleased with the different channels KappAhl is using for giving out information. Thereby, no obstructive behavior for feeling uninformed was discovered during the interviews, in line with the theory by Heracleous (2000).

However, KappAhl's internal communication was not without flaws. For example, there were objections that their communication was too slow and that more visual tools such as "Barometers" would help to increase the awareness, but also to remind and show partial victories. Additionally, it would prevent the issues of not having the time to read documents through. It would also decrease the complexity with sustainability information since some respondents believed it is very changeable and therefore hard to keep up with the current information. This critic could be connected to Heide et al. (2002), who expresses the importance of presenting information in different ways to facilitate interpretation. Moreover, some of the respondents expressed uncertainty if everyone understood the information or if it reached all lower levels of the organization. The employee at the store confirmed this issue by expressing that she did not always read or fully understand the given sustainability information on the intranet. KappAhl does not have any specific system for following up if the employees

understand the strategy, which makes it hard for them to know if they carry out understandable information.

Most of the respondents expressed that they did understand the information that concerned themselves and their area, but they did not pay too much attention to the rest. The risk of employees focusing primarily on their own area is that the company might lose cross-functional actions and collaboration, which are necessary because the knowledge always differs between departments (Engert & Baumgartner, 2016; Raps, 2005). Additionally, it will help to simplify the implementation process and to create better common knowledge about sustainability (Engert & Baumgartner, 2016; Raps, 2005). However, the respondents explained that they were satisfied with receiving only the information concerning them. They expressed that they rather concentrated on their own department's development and did not feel that it was important to focus on other departments or that it was too hard to understand the other information. I.e. the given information is not written in similar terms and performance indicators as their own, which means that it is complex to handle and quite time consuming to learn it.

Even though collaboration between departments inside KappAhl were lacking, there are several actions that shows how they collaborate with other companies within the industry in sustainability questions. One respondent expressed that *“Today, there is a collaboration that is extremely greater . . . back in the days was it hush hush . . . but today there is a completely different openness since everyone faces the same problem, so instead you help each other”*. KappAhl is engaged in multi stakeholder initiatives such as One Bag Habit and Sweden Textile Water Initiative (STWI) (KappAhl, 2019).

The ones primarily working in the sustainability team were also the people who formulated the strategy, and involvement from other employees in the formulation phase was not high, even if they can be included through own initiatives and some sustainability meetings. Some of them felt that it was not necessary to be involved, while others wanted to be involved more. Nevertheless, if they were involved, they saw the benefits in it. However, the previous literature states the importance of involving employees in the strategic work, because it helps them to better understand and accept the targets (Alexander, 1985; Merchant & Van der Stede, 2017). Although, involvement can be hard since the strategic decisions or changes in organizations is generally determined before it is shared with the whole organization (Raps, 2005). At KappAhl,

this might be an issue due to that most strategic decisions are centralized. Additionally, one of the people involved in the formulation phase expresses that the strategy has become like their personal project, which could indicate that they have become protectable of it and might see it as theirs.

Even though everyone agreed that KappAhl had a "welcoming atmosphere" and that ideas from employees were appreciated, the company did not have many channels for communication, and no one had so far made any objections to the strategies. So even if it is possible to be involved, the participation was low at KappAhl. Alexander (1985) means that this generally weakens the strategic decisions. Morrison and Milliken (2000) explain that people might remain silent because the management thinks it knows best. However, in KappAhl's case, it is instead that the employees believe the management is more competent and trust in their ability, and therefore remain silent. Still, the employees might have information that is important to the management decision, that is lost due to this perception.

As described by Guth and Macmillan (1986), it is important that companies provide forums for employees to express their opinion. However, the type of communication forums KappAhl possess is quite a few, e.g. internal mailbox, general company surveys and meetings for some employees. This suggest that KappAhl's forums is not enough to increase participation and two-communication between different levels of the organization. The establishment of a follow-up system at KappAhl would strengthen the two way-communication because it would be possible for employees to give feedback, criticize and in that sense, be involved.

4.2 Organizational Structure

◆ Fit to strategy ◆ Responsibility ◆ Priority in decisions ◆ Collaboration

The respondent's answers regarding the organizational structure varied, some believed that the structure was relatively fast, while others expressed the opposite. Nevertheless, KappAhl underwent a reorganization in February 2020 and the prevailing opinion to the new structure is positive and that it will make differences and increase speed in processes.

According to previous literature the fit between the organizational structure and the strategy is essential in order to achieve a successful implementation (Engert & Baumgartner, 2016; Heide et al., 2002; Heracleous, 2000). The respondents meant that they are satisfied with the way KappAhl has structured the sustainability department (Figure 2), having one sustainability manager in each area, instead of having everyone at one single sustainability department. Some believed that when it is integrated into each area, it increases the attention towards the subject more, and the responsible person can support, drive and coordinate their team better. Additionally, it limits the risk of having one person from the top management supposed to coordinate all the sustainability work throughout the whole organization which could be problematic according to Eriksson-Zetterquist et al. (2015). Although, both the respondents and previous researchers state the uncertainty of not knowing when an organization achieve the correct fit between the strategy and structure. On the whole, KappAhl's structure and strategy has a good fit according to the interviews in relation to previous studies. However, in the areas of Sales, KappAhl lacks a person with full time responsibility for sustainability, which implies a potential barrier for implementing the strategy in that area.

The daily operational work is decentralized in KappAhl, with the responsibility for making plans and form practices for implementing the strategy laying on individuals and departments. Eriksson-Zetterquist et al. (2015) mean that decentralization can be positive since it is more flexible, adjustable to changes and can support the motivation of the employees. Therefore, KappAhl's operational sustainability work can adapt to the surroundings and make changes fast. However, the decisions about the sustainability strategy are centralized at KappAhl, which in general, according to Eriksson-Zetterquist et al. (2015), can be advantageous to handle complex issues and to steer in the right direction. Some of the respondents further down in the organization felt comfortable with having higher management taking the more significant decisions since they felt that they had the best knowledge. Moreover, centralized decisions about the definition and scope of sustainability can support the common understanding of the concept at KappAhl, since the interviews show an ambiguity about the meaning.

The communication and structure at KappAhl reflect on each other, and there are signs of both centralized and decentralized approaches. In the same way KappAhl communicates sustainability, they also establish the responsibilities for putting it into practice. Each department bears the responsibility for implementing the strategy. This structure of

accountability corresponds to Raps (2005), who argues for the importance of having a clear delegation of the responsibility. Most of the respondents felt that they had personal responsibility for implementing the strategy in different ways, even though some of them perceived the process as complicated due to the lack of resources. This kind of responsibility indicates beneficial facilitation and strong accountability around the concept of sustainability which is eminent in order to reach sustainability objectives (Bonn & Fisher, 2011). However, the ones that not expressed a personal responsibility was further away from the sustainability management and did not have strong knowledge about the sustainability strategy. This issue indicates the difficulties KappAhl has in making the whole organization contribute, which is one of their goals (KappAhl, 2019).

The interviews made it clear that KappAhl prioritizes sustainability in the decision-making process and that it is well incorporated into the strategy, which is vital in order to succeed with sustainability in an organization according to previous literature (Edward, 2011, October 26; Epstein & Buhovac, 2017). For example, even if the company has financial issues during the covid-19 pandemic, they still prioritize to hire a new Head of Sustainability, because the board and top management mean it is an essential position to have in order to continue with their business. Although, even if sustainability was described as prioritized, the financial costs were always a consideration, creating a trade-off between sustainability and financial performance. Even if the respondents stated that KappAhl always prioritized sustainability, several examples showed that it became unprioritized when the cost became too high.

4.3 Culture

◆ Fit strategy ◆ Supportive role ◆ Sustainability-centered ◆ Leadership as a tool

"Women's dominated", "Enjoyable", "Joyful", "Genuine", "Strong" and "Prestigeless" was some of the words that came up when the respondents were asked to describe the culture at KappAhl. Overall, it was apparent that the people at KappAhl are working together and cheer for each other.

As with structure, it is vital that the culture fits with the strategy (Tohidi & Jabbari, 2012), and supports the company's objectives and initiatives (Bonn & Fisher, 2011) in order to succeed

with the sustainability strategy implementation. Almost all respondents could give examples of this fit, which also indicated that their culture has a supportive role towards sustainability initiatives. One respondent stated that KappAhl has high ethical and moral standards, and others mentioned their focus on working on the environment and improving living wages in production countries. Further, they highly considered KappAhl's social sustainability, such as their basic internal sustainability education, good working conditions and support between the employees. Lastly, one respondent stated, "*Sustainability is such a big part of this industry, it is the most important part since the textile industry is the dirtiest industry*". That statement indicates the natural reason for connecting sustainability with the culture.

The culture at KappAhl, concerning sustainability, has changed much over the years. From a few years back, the engagement for sustainability has increased, which has strengthened the corporate image of it. According to the respondents, the main reason for this is the Head of Sustainability's hard work and the new management commitment. Especially the new CEOs mindset and her new way of working has contributed to the change even more. This indicates that the link between KappAhl's leadership and culture is strong and that the leaders have been tools to accomplish and shape a positive culture, which is in line with Bonn and Fisher (2011), Shein (2010) and Tohidi and Jabbari (2012). Even if KappAhl now has a culture that supports their sustainability vision, some respondents indicated that the change process has been challenging and that the old culture can show up sometimes and affect decisions.

Not having a culture with a clear sustainability focus can undermine the employee's commitment and behavior towards the change process and sustainability objectives (Bonn & Fisher, 2011; Engert & Baumgartner, 2016). Even though KappAhl's culture reinforces the concept of sustainability and that the respondents expressed that they thought of sustainability as a part of their culture, it cannot be found anything about their culture concerning sustainability in their Annual Report (KappAhl, 2019) and it does not seem to be one of their keystones. The keywords used by KappAhl are *team-spirit, creativeness, courage, energy* and *clarity* (KappAhl, n.d.c.). Since the organizational culture so strongly influence many parts of a company (Tohidi & Jabbari, 2012) and work as an interconnecting feature (Bonn & Fisher, 2011), a culture with a sustainability core could improve KappAhl's implementation progress.

4.4 Motivation

♦ Incentives and rewards ♦ Involvement ♦ Personal preferences ♦ Intrinsic motivation

According to previous literature, a recurrent issue in organizations is the lack of commitment from the employees, but it did not seem to be a problem at KappAhl. All of the respondents agreed on the high engagement and motivation among the employees. Additionally, a lot of the respondents believe that KappAhl's high motivation and not having sustainability work as a coercive matter was a success factor. Further, KappAhl has low turnover in staff and no intense supervision, which according to Buchanan (1975) is a sign of high commitment.

Most of the respondents stated that KappAhl does everything they can and that the problem is not about lack of motivation, rather a problem of cost or external factors. However, some respondents stated that they had experienced personal resistance towards some sustainability actions. However, this was mainly an issue in the past and was generally caused by financial constraints. This could be connected to Guth and Macmillan (1986) as an example of lack of prerequisite, which can create unmotivating behavior. Otherwise, the respondents did not indicate that there is any other strong resistance. Instead, there was a substantial personal interest to the subject of sustainability, which reinforced the willingness to contribute to the sustainability implementation, in line with Engert and Baumgartner (2016) study.

KappAhl has only informal reward systems and not any kind of formal financial reward system, which means they only recognize sustainability achievement by giving positive feedback and encourage each other when they accomplish something positive. This kind of incentives is not a policy at the company, rather personal engagement. The lack of financial incentives could potentially obstruct the accomplishment of the sustainability goals because it is proven that it will enhance the employee's motivation (Hambrick & Cannella, 1989) and equalize the importance of financial, social and environmental values (Bonn & Fisher, 2011). Nevertheless, the respondents expressed that to be proud, receiving “green points” on the BSC or encouragement for taking good initiatives, was types of rewards that increased their motivation. Additionally, the respondents mean that having top management that subsidizes sustainability sales and not demanding the same marginals on sustainable clothes supports the employees and improves their motivation. However, even if the respondents did not seem concerned about not

having financial rewards, they believed that KappAhl could have a better system for giving credit and acknowledge performances.

Another method of encouraging motivation is to involve the employees in the whole implementation process (Alexander, 1985; Buchanan, 1975; Heracleous, 2000), but as mentioned in chapter 4.1 Information System and Communication, involvement is not that strong at KappAhl. To conclude, even if they do not have any financial rewards or a strong employee involvement, they still have high motivation, which is not coherent with the previous studies in the area of strategy implementation.

4.5 Resources

♦ Financial ♦ Time ♦ Human capital ♦ Power ♦ Material

Almost all of the interview respondents believed that the lack of adequate resources was a barrier for implementing their strategy and one of the respondents explained that it affects both the ability and speed of change. The type of resources mentioned among the respondents varied, but all of the interviewees mentioned the financial resources as an influential factor. Several even described the lack of sufficient financial resources as the main reason for the gap between the formulated strategy and the implementation, which is also a well-documented barrier in the literature (Alexander, 1985; Chkanikova & Mont, 2015; Miller, 1997; Rizos et al., 2016).

In parallel to Chkanikova and Monts' (2015) study, it can be inferred that KappAhl sometimes prioritizes smaller sustainability work with smaller investments, for example offering to rent christening robes. At the same time, they avoid bigger investments, because the company lack the financial resources. One example is their facilities and buildings, where they only own the headquarter building and the distributions center, but rents all other facilities, such as the stores. One respondent describes that this means that they to a large extent is dependent on the property owners and if KappAhl would like the buildings to be more sustainable, they are incapable of making that transformation since they do not own the building. It could be concluded that if KappAhl owned their buildings, they would be able to affect the sustainability more, but it would require substantial investments and financial resources.

Moreover, some respondents described a lack of power when negotiating with suppliers, based on being such a small actor on the international market, which is similar to problems in Chkanikova and Mont (2015) study. The respondents mean that it is hard to control the textile suppliers and the poor working condition, both since the suppliers are not a part of their company, but also due to KappAhl's small and incapable size internationally. If they were bigger they could influence the industry and make larger investments, but now they are dependent on bigger actors on the market. An additional similarity to Chanikova and Mont's (2015) study is that sustainable supply is limited. For example, one respondent mentioned that there is a large demand for ecologic cotton, but the supply is relatively small, which makes it harder for KappAhl to change to ecologic cotton at the desired pace. Further, some of the respondents meant that the slow developments in science and technology are restricting the industry's transformation to sustainability. Additionally, some of the respondents mentioned that more time dedicated to sustainability would be preferable. However, it was not experienced as a problem to the same extent as the lack of financial resources.

4.6 Management Control System

*◆ Performance measurements ◆ All levels of organization ◆ Incorporate sustainability
◆ Supportive instruments*

KappAhl's sustainability strategy is designed in four focus areas (see Appendix A) with commitments that will contribute to a more sustainable business. To these commitments there are linked targets, as: "100% more sustainable denim in 2020" or "70% of the customers feel inspired to make sustainable choices by KappAhl by 2025" (KappAhl, 2019). This type of goal settings is desirable according to the theories which explain the need for measuring sustainability performance (Epstein & Roy, 2001). All respondents at the head office were aware of these targets and that they were followed up by the sustainability management.

The respondents could give examples of different sustainability measurements, but still, no one described a commonly used management control system at KappAhl. However, KappAhl uses both BSC and GRI, which is positive according to Engert and Baumgartner (2016) as well as Raps (2005). Although, only one respondent mentioned this in the interviews and this person was highly involved in the sustainability efforts. Even though this type of tools is documented

to be useful, it is not able to help if people do not use them. Nevertheless, only a few of the respondents recognized not having a distinct system as an issue. Although, one respondent expressed that this was a weak side in KappAhl's management, and another explained the existing measurement systems as fragmented. Despite that, several interviewees expressed the importance of measuring performance, in order to identify what gets done and to follow up on weak points. One respondent expressed that if performance is not measured *“you can believe that you have done something good that in reality was not good at all, or vice versa”*. For example, KappAhl has a goal of collecting textile for recycling, but the stores which collect it do not receive continuous information about how much each is collecting. This is making it impossible for them to know how their store is performing in comparison to other stores and the progress to the main goal. To sum up, the different answers from the respondents show an inconsistency in KappAhl's management control and performance measurements, and the lack of a distinct and collective management control system is a barrier for their implementation process.

In the theoretical literature it is well documented that strategies should be broken down to measurable targets for all levels of the organization (Merchant & Van der Stede, 2017). Not all respondents were aware of any sub-targets, which demonstrates that breaking down the target is not something that runs consistently through the whole organization. Even if KappAhl is aware of the desired results and has found appropriate measurements, which correspond to Merchant and Van der Stede (2017), they need to enable the employees to influence the outcome in order to make the measurements effective, which could be hard when the goals are high and not broken-down. This problem corresponds to some respondents' perception that some goals seemed distant and hard to achieve. For example, one respondent feared that the goals would be forgotten until *“someone realizes them six months before they should be achieved and think that ‘oups, where are we at?’”*. Although, others felt that the high targets were motivating and several said that if they "shoot for the stars, they might reach the treetops". The theories suggest that both too low and too high targets can be unmotivating (Merchant & Van der Stede, 2017). If KappAhl worked more distinctive with sub-targets, adjusted for all levels and departments, they could accomplish to have both high targets that motivate as well as sub-targets that guide during the process.

4.7 Power, Politics and Leadership

♦ Political activities ♦ Distance to strategy formulation ♦ Leadership qualities
♦ Leadership commitment

All respondents expressed that the leader's role in the strategy implementation was important, and one of them even thought that it was the most crucial factor to avoid the strategy gap. Several of the respondent's expressed content with both the sustainability management and the top management's commitment to sustainability. They positively described the Head of Sustainability and believed that her knowledge, drive and engagement had created loyalty. Also, that she had a massive part in changing the culture and vision towards sustainability at KappAhl and achieved notable sustainability performances, which shows similarities to strong ethical leadership (Min-Seong & Thapa, 2018). Furthermore, one explained that the current CEO has a personal engagement in reducing the flying and in the CEO's letter in the annual report (KappAhl, 2019) a large part is dedicated to sustainability, which gives a positive indication of sustainability's importance among the top management. This is positive since the top leaders' commitment is essential (Epstein & Buhovac, 2017; Raps, 2005). The respondent's satisfaction shows that they have accepted their leaders, and this kind of approval is essential for the success of the strategy implementation (Engert & Baumgartner, 2016; Yukl, 1989).

Regarding power differences and their impact on the sustainability implementation, the responses varied. Some had not experienced any power differences that affected the work. However, others believed that differences existed, but that they could be both positive and negative, depending on what side the power laid. One person expressed that KappAhl could benefit by working in smaller groups since the person believed that not everyone dares speak their mind in the larger groups. This could be connected to chapter 4.1 Information System and Communication, where the employee's ability to express their thoughts is discussed in accordance with Morrison and Milliken (2000) theory about participation. Another respondent expressed that the power differences is problematic if it leads to people accepting decisions that they do not agree with, and because of that do not drive the implementation forward.

Not all, but a majority of the respondents believed that it could be a problem that the people who formulate the strategy is not the same as the ones who practically implement it. One

respondent meant that the people who initiate the changes and wants to transform the business often “*drop the work in the knee of others, who then have to fight to see it through*”. This problem is raised by Engert and Baumgartner (2016), who explains that the challenges these employees are facing can be connected to poor communication or inadequate competence. At KappAhl, the internal communication seems to be the reason for this, since the lack of involvement in the formulation phase mentioned in chapter 4.1 Information System and Communication, might lead to difficulties in the implementation for the people responsible for the operational part.

4.8 Qualification and Learning

♦ Sustainability knowledge ♦ Education ♦ Recruitment ♦ Retainment

Regarding learning within the organization, KappAhl tries to keep its employees updated within sustainability primarily through formal education. They arrange training for all new employees, organize education courses online for the stores and have lectures and seminars. For example, KappAhl has an education for the employees in the store concerning “Personal-shopping”, which content relates to sustainability and their focus goal number 4 (see Appendix A) “Inspire our customers to sustainable fashion choices” (KappAhl, 2019). However, that connection was not noted by the respondent in the store.

Most of the respondents express that it would be beneficial to have more education and updates on news in sustainability to do a better job. Although, the respondent outside the headquarter had a hard time understanding the sustainability strategy. Therefore, she did not perceive additional competence in sustainability as necessary since she did not know what to use it for. Further, one respondent explained that an education program was planned for this year but got cancelled due to the reorganization 2020 that required cuts in the organization. This could indicate that education sometimes is subordinated due to financial restraints, which Heracleous (2000) mean could risk obstructing the implementation. Although, education does not seem to be the biggest concern according to the interviews. Moreover, it was notified by some of the respondents that it is always possible to learn more, which makes the advantage of extended education limitless, even though the level of training might be sufficient.

Regarding the qualifications of the employees, the respondents feel that it might vary in the organization. Several of the respondents expressed that sustainability has become more of relevance and attention when hiring new personnel. According to one person, she had highly considered sustainability knowledge in her last recruitment to a position that not necessary requires that experience. However, since no one of the respondents are working in the HR-department, they were not aware of how much weight is put on sustainability competence in the recruitment process in general. Therefore, the information within this area was too scarce to make any distinct connections to the theoretical literature.

The Head of Sustainability has contributed to the sustainability work to a large extent, and the other employees trust her work. Retaining such employment is vital for the company's success in sustainability, but she has recently quit which the respondents feel will be challenging.

5. Discussion

This chapter will discuss the findings presented in the Result and Analysis chapter and try to broaden the perspective on the discoveries and contextualize the results. Also, to find similarities and dissimilarities to other aspects outside the case company and to previous literature.

The sustainability strategy implementation is an ongoing process for KappAhl. The factors of the analytical framework have appeared to affect the organization at different levels and in interconnected ways. Regarding Information system and Communication, the analysis shows an ambiguous result. The information that flows from the top to the employees is generally well-functioning, with employees understanding at least the information concerning them. Comprehension of other areas and better visualized information would be preferable since it could increase the involvement and the cross-functional cooperation, but this is not a crucial issue. However, a more significant concern is KappAhl's communication in the other direction, from employees to top management. The forums for upwards communication are few and require much personal initiative, which makes it hard for employees to be involved and might be the reason for the low participation. Important operational information that could improve decision making and target settings might be lost unless KappAhl more actively works with encouraging two-way communication since the "welcoming atmosphere" is insufficient for achieving necessary involvement.

The low involvement was an obstacle in other areas too. For example, regarding the factor Power, Politics and Leadership, the employees' high trust and approval of the leaders is another reason for the low participation. The high acceptance makes the employees feel that there is no need to question the leaders and thereby chose to not be more involved than necessary in the strategy formulation phase. This issue is a bit contradictory, since having qualified leaders is a positive aspect but having high involvement from all the employees in the strategy process is also an important aspect. In order to increase involvement in this perspective, the leaders must again more actively push the employees to give their opinions. Further, KappAhl could also benefit from working and discussing in smaller groups in order to decrease the leader's influential status.

KappAhl has a structure and division of responsibility which fits well with its sustainability strategy. However, it is worth noting the possible disadvantages of having one alone

sustainability manager in each department might diminishing their power and visibility, which a single sustainability department could have solved. However, at KappAhl, the employees highly accept their leaders which probably also reinforce and support their current way of structuring. Also, this indicates that the choice of organizational structure is very individual and the need for customized frameworks and case studies are even more required.

Combining decentralization and centralization gives KappAhl advantages because the strategy has a clear way of being communicated and organized throughout the organization. Further, they can handle the complex decisions about sustainability at a level where the knowledge within the subject is high, also help them to define one clear meaning of the concept of sustainability. However, even if they define sustainability and write it down in their sustainability report (KappAhl, 2019), their lack of two-way communication and system for following up, the top management does not know if the definition is clear and commonly understandable among the employees.

Their structure supports sustainability work (Figure 2), except for the area of Sales. There KappAhl lacks a fulltime sustainability manager which shows in the sustainability performance of the area. For example, employees in the stores were not especially aware of the sustainability strategies, which is problematic since they are essential for the performance and the connection to the customer regarding sustainability. However, this connection further indicates evidence that their structure is suitable since the only area where their structure is not fully applied is also where their performance is less effective.

In line with the theory by Kitzmueller and Shimshack (2012), the engagement towards sustainability at KappAhl is partly based on pressure from political actors outside the company, but whether KappAhl is changing their behavior because of moral reasons or strategic reasons was hard to define based on the interviews. However, KappAhl's internal structure and high employee motivation for sustainability are reinforced by sustainability politics inside the organization. This inside politics is probably partially created by the strong influence from outside politics, nevertheless, this pressure leads to favorable environmental and social outcomes.

KappAhl's culture is overall a good fit with their sustainability strategy, and the motivation to change the company's impact is high. This work is supported by strong leadership and top management commitment to the cause, which strengthens the company's engagement. For example, they prioritized to hire a new Head of Sustainability, despite challenging times of covid-19. However, sustainability never seems to compose the core of the company and therefore becomes a barrier for the implementation. Everyone is aware of the importance and is dedicated, but sustainability is still not always balanced with the same weight as other keywords in their culture and organization.

Interesting about the motivation at KappAhl was that they were highly motivated despite not having neither formal reward systems nor high involvement in the formulation, as the theories described as essential drivers for motivation. The motivation instead seemed to have occurred by moral and ethical values, which could be connected to Kitzmueller and Shimshacks' (2012) theory about the intrinsic motivation of sustainability. However, this explanation for the high motivation would imply that motivation is less problematic within sustainability implementation since the engagement is strengthened from personal ethics, unlike other strategy implementations. Moreover, KappAhl is a woman-dominated company (KappAhl, 2019) which could be another explanation for the high motivation. Because in general women care more for sustainability (Ehlin, 2020, February 12) and this personal interest was clearly shown during the interviews. Since fashion is a women's dominated industry, the linkage between high motivation, women and sustainability can have a positive impact on the industry as a whole to succeed with sustainability.

In addition to this, there are indications that the Swedish fashion industry might have overcome the motivation issue regarding sustainability changes. The transparency and collaboration between textile companies regarding sustainability has increased, showing that progress is more prioritized than competition. Multi stakeholder initiatives such as One Bag Habit and STWI and that H&M's new CEO is their former Head of Sustainability (H&M Group, n.d.) are signs of movements towards a sustainable industry. Furthermore, due to the common awareness that the textile industry is a dirty industry, it increases the interest of integrating sustainability into the culture. Companies within the Swedish fashion industry have in different ways integrated sustainability into their culture, leadership and business, which makes their

motivation regarding sustainability more natural and therefore not becomes a barrier to the implementation process.

Regarding resources, it is clear that financial constraints are a significant barrier for the sustainability strategy implementation at KappAhl. This factor also affects several of the other aspects. E.g. education is cancelled when finances are low, the only existed motivational resistance mainly occurred due to constrained financial resources and the decision-making process prioritizes sustainability, but only if the costs allow it. Moreover, KappAhl focus on smaller investments due to their financial inability. This is problematic since most of the climate issues in the textile industry occurs during production, which is a phase that requires large investments. The outcome of this is that despite many small investments from KappAhl, they might not reach maximal effect on the environment and social aspects.

The most natural way to solve the financial deficiency is to raise the prices, but this would require a change in KappAhl's business model. Although, without raising the marginal of the products, KappAhl will most certainly face difficulties in achieving their sustainability ambition and targets in any near time. Moreover, some respondents indicated that KappAhl still do not know how some of the goals for 2030 should be reached. This means that they need money for more research and development, if they do not plan on sitting back and wait for other organizations to bring solutions to the table.

The respondents perceived that they had lack of power towards suppliers and low influential possibilities internationally, the issue is related to their size, and size as a factor might be an additional barrier for causing the gap between strategy formulation and implementation. KappAhl's size in relation to their fast fashion business model is problematic since they have the same expectations from stakeholders as the giants H&M and Inditex, but not the same economies of scale⁵ and ability to fulfill them. Despite being more of an external factor, KappAhl's size affects the internal processes, for example, it affects their choice of investments. It is an obstructive factor that is hard to change and makes sustainability initiatives hard to execute alone.

⁵ "The factors which make it possible for larger organizations or countries to produce goods or services more cheaply than smaller ones" (Hashimzade, Myles, & Black, 2017).

Moving on to Management Control Systems, it is a considerable barrier for their sustainability implementation. Even if they measure, they are not having a distinct system which makes it hard to follow up actions impact and determine the external effects. It is also hard to understand which actions that are effectively helping them to achieve the 2030 goals. Because, even if they present the performances, it is not clear where in the company it was accomplished and through which actions. With the support of a more structured system for the whole organization, they could better understand their results or where they lack in performance and thereby react faster to slow or non-progressing areas. Also, through comparing performance and confirming the ones doing good, could be a possible way of integrating it into the daily work and motivate the employees further.

Not having clear measurements for sustainability also makes it subordinated to financial objectives. If the employees are measured on several financial targets, and no sustainability target, finance easy becomes the dominating priority. In order to decrease this domination, it is vital to monetize and put value to other aspects than purely financial, as mentioned in the problem discussion. KappAhl does this in their sustainability strategy, but since these goals are very large and mainly addresses higher positioned employees, it is not sufficient for success. If sub-targets were measured, it would be possible to measure the performance of individual departments or stores, which could be done through BSC's in combination with improved formal or informal incentive systems.

The right and wrong of sustainability is often a grey zone. The problem lays in that all sustainability work a company does is "good", but it could always be better, which makes the level of sufficiency hard to define. In comparison to general strategy implementation, it is harder to make it concrete and know if the implementation was successful. Therefore, it is even more important with a solid management control system, since KappAhl's culture reinforces that "all sustainability initiatives are positive", it could lead to satisfaction at a lower level than possible.

A recurring problem is that store employees do not know much about the sustainability strategy. Nevertheless, are they playing a main role in order to achieve results especially in focus area number 4 (see Appendix A). The problem lays in that the store employees are not aware of the sustainability goals or focus area number 4. Additionally, they do not understand

that they are part of it and can affect the result through their daily work. This is due to that the information has not been communicated enough to them. Therefore, in order to reduce the gap, KappAhl should prioritize education, establish a sustainability manager in this area, ensure sufficient information flow and establish a follow-up system in order to see the level of comprehension.

6. Conclusion

This chapter will firstly describe the conclusions made in relation to the purpose and research question of the report. Thereafter proposals for further research will be presented.

Through the case study at KappAhl and application of the analytical framework (Figure 1), it has been possible to expand the knowledge about the implementation of sustainability strategies within companies and further understand the internal process of turning strategies into reality. The authors thought in relation to previous literature, that there would be different factors affecting the implementation of sustainability strategies and general strategies. However, the result of the present case study reveals that similar factors are relevant in both cases. Although, there is a discrepancy in the significance and impact of the factors. In order to determine what main factors caused the gap between sustainability strategy formulation and implementation at the fashion company KappAhl, is it important to first clarify that all of the eight factors affected the gap and are relevant to consider during sustainability strategy implementation, however, all of the factors did not cause the gap. Additionally, the different factors were barriers in different ways and to varying degrees.

The result of the case study confirms that the two categories that were the most significant barriers to the strategy implementation were *Resources* and *Management Control Systems*. The lack of sufficient resources and an adequate management control system had a profoundly negative effect on the ability to transform formulation into practice in the company. These categories are closely followed by *Information Systems and Communication* where the one-way communication was in most situations sufficient, but the two-way communication was lacking. In order for KappAhl to achieve their objectives, which are connected to the SDG's, they need to oversee and manage these factors. To solve the lack of resources, it probably requires more drastic changes from KappAhl, such as raising prices. However, the consequence would be a change in their business model and a new position on the market.

Organizational Structure, Culture, Power, Politics and Leadership and *Qualification and Learning*, all had some deficient aspects that contributed to the gap and therefore are barriers in the implementation process. However, they were much smaller barriers than the factors above, and they also had positive aspects which lead to an advantageous impact on the gap instead. The only category that was not seen as a cause to the gap at KappAhl was *Motivation*, which was mainly a positive factor for reducing the gap.

Even if it was clear that lack of a management control system and adequate resources were the main factors for causing the gap, the interconnectedness between all of the factors made it hard to distinguish where the line goes between them. The issue with one barrier might be the cause of another barrier, so if the company finds the root of the problem, they might be able to solve several barriers at the same time. For example, at KappAhl, the lack of involvement and lack of financial resources influenced other factors a lot.

6.1 Further research

In the future it would be interesting to compare the results from this study with similar companies, as Lindex, to determine if there are any distinct dissimilarities. This would strengthen the study since it would broaden the sample and decrease the risk of inaccuracies. It would also be valuable to examine the topic within other countries or industries in order to acknowledge regional or business specific differences. Additionally, the reason for the employees at KappAhl's strong motivation is undetermined, and it would be useful to examine the causes further. It is suggested that it could be due to sustainability's connection to moral and ethics or the high female representation in the company, but further research is needed to determine the causes. Moreover, KappAhl's small size in the international market affected their ability, therefore would it be interesting to further examine the connection between size and sustainability implementation. Lastly, a follow-up case study at KappAhl could be insightful since the results may be affected by the recent reorganization and the covid-19 pandemic, and it would also be interesting to examine to what extent the external factors affecting the sustainability strategy implementation at KappAhl. Moreover, a complementary quantitative study would broaden the scope of the study and ensure that the results are consistent with the broader population.

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7. Appendix

7.1 Appendix A: KappAhl's Sustainability Strategy

HÅLLBARHETSRAPPORT

VÅRA FYRA FOKUSOMRÅDEN

Hållbarhetsstrategin omfattar fyra fokusområden med specifika åtaganden och mål. De rymmer viktiga frågor som till exempel arbetsvillkor, resursanvändning, produktionsteknik, jämställdhet och mångfald. KappAhl följer globala riktlinjer och principer från till exempel FN, ETI och OECD, tillämpar försiktighetsprincipen, arbetar proaktivt och samarbetar i branschinitiativ för att nå en långsiktigt hållbar utveckling.

<p>1 DESIGNA MODE FÖR EN HÅLLBAR GARDEROB</p> <p>ÅTAGANDE</p> <ul style="list-style-type: none">• Designa hållbara produkter och kollektioner• Fullborda övergången till mer hållbara material och produktionsprocesser• Designa för cirkularitet <p>UTMANINGAR</p> <ul style="list-style-type: none">• Utveckling av nya, mer hållbara fibrer och produktionstekniker• Utvecklingen av teknik som möjliggör fiber-till-fiber-återvinning• Tillgång till tillförlitlig data som visar hållbarhetsprestanda för olika fibrer och processer <p>>> Läs mer på sid 22</p>	<p>2 ARBETA FÖR EN HÅLLBAR PRODUKTIONSKEDJA</p> <p>ÅTAGANDE</p> <ul style="list-style-type: none">• Arbeta med ansvarstagande partners• Bygga en hållbar logistik• Stötta samhällen och människor som berörs av vår verksamhet <p>UTMANINGAR</p> <ul style="list-style-type: none">• Främja framsteg kring mänskliga rättigheter som levnadsön, jämlikhet och arbetstid på samhällsnivå• Bristen på transparens längre ner i leverantörskedjan• Beroendet av fossilbaserad energi i leverantörskedjan• Ett hållbart flöde för produkter och förpackningar i omställningen mot mer näthandel <p>>> Läs mer på sid 23-26</p>
<p>3 UTVECKLA HÅLLBARA BUTIKER OCH EN HÅLLBAR ORGANISATION</p> <p>ÅTAGANDE</p> <ul style="list-style-type: none">• Utveckla hållbara butikskoncept• Arbeta för mångfald och jämställdhet• Utbilda och stötta alla medarbetare avseende hållbarhet <p>UTMANINGAR</p> <ul style="list-style-type: none">• Vår industris brist på inkluderande mode med sunda ideal• Skapa effektiva verktyg och kontinuerlig utbildning för att möjliggöra varje medarbetares bidrag till hållbarhetsarbetet• Samarbetsbehov med t.ex. fastighetsägare för hållbarhetsfrågor som energi, avfall och transporter <p>>> Läs mer på sid 26-30</p>	<p>4 INSPIRERA VÅRA KUNDER TILL HÅLLBARA MODEVAL</p> <p>ÅTAGANDE</p> <ul style="list-style-type: none">• Ta fram lösningar för mer hållbar modekonsumtion• Vara transparenta och uthålliga i vår kommunikation <p>UTMANINGAR</p> <ul style="list-style-type: none">• Skapa enkla och attraktiva lösningar för en mer hållbar modekonsumtion• Harmonisering av hållbarhetskommunikation för att konsumenterna ska kunna välja var och vad de handlar• Förlänga livet på plaggen och se till att de används oftare <p>>> Läs mer på sid 30-31</p>

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Figure 3. The four focus areas in KappAhl's Sustainability strategy 2020 (p.21), retrieved March 20, 2020 from https://www.kappahl.com/globalassets/corporate/investors/annual--interim-reports/20182019/kappahl_arsredovisning_2019_swe.pdf. Reprinted with permission.

7.2 Appendix B: Interview guide for management roles

Information kring intervjun och dess användande

Syftet med denna undersökning är att förstå gapet mellan strategiformulering och implementering inom hållbarhet. Vi vill informera om att deltagandet i undersökningen är frivilligt och att man har full rätt att avbryta sin medverkan. Man har också full rätt över de villkor man deltar på, och kan därmed t.ex. välja att inte svara på en fråga utan att det får negativa konsekvenser. Intervjun kommer med fördel att spelas in, om det inte finns några invändningar till detta. Uppgifterna kommer behandlas med konfidentialitet och noggrannhet kring att etiskt känsliga uppgifter behandlas så att enskilda personer inte kan identifieras. Uppgifterna som insamlas kommer inte heller att användas för något annat syfte än det tänkta forskningsändamålet. Rapporten kommer att publiceras i början av juni på universitetets databas. Slutligen ser vi gärna att ni läser igenom rapporten innan dess publicering för att kontrollera att det inte inkluderas några uppgifter som känns etiskt känsliga eller som är av felaktiga tolkningar.

Intervjufrågor

Allmänna

1. Vad har du för arbetsroll och titel?
2. Vilka är dina främsta arbetsuppgifter?
 - 2.1. I vilken utsträckning jobbar du med hållbarhetsstrategin på KappAhl?
 - 2.2. Om du ej jobbar med hållbarhet på heltid: Hur väl integrerad är hållbarhet i dina arbetsuppgifter i den dagliga verksamheten?
3. Hur arbetar ni på KappAhl med att implementera hållbarhetsstrategier internt?
4. Vad anser du är de viktigaste faktorerna som påverkar implementering av hållbarhetsstrategin internt?
 - 4.1. Vad tror du är de största orsakerna till att det bildas ett gap mellan formuleringen av strategin och själva implementeringen? (utmaningar)
 - 4.2. Vad tror du är de viktigaste faktorerna i en organisation för att få hållbarhetsarbetet att fungera och möjligt kunna genomsyra hela organisationen? (framgångsfaktorer)
5. Vilka styrmedel använder ni för att integrera hållbarhet?
 - 5.1. Hur upplever du att styrningen internt fungerar idag?

Information och kommunikation

- Hur når ni ut till era anställda om era hållbarhetsstrategier?
- Vet ni om de anställda förstår strategierna och vad de innebär?
 - Följer ni upp det på något sätt?
- Var medarbetarna på mer operationell nivå inkluderade i utformningen av hållbarhetsstrategierna?
- Vilka former av information används? Vilka "forum/system"?

Organisationsstruktur

- Hur upplever du organisationsstrukturen på KappAhl? (*hierarkisk, centraliserad, långsam, snabb etc.*)
 - Är organisationen uppbyggd för att hållbarhet ska kunna integreras?
- Hur delas ansvaret upp för att implementeringen av strategin?
- Finns det möjlighet till egna initiativ?

- *Om arbetar i huvudsak med hållbarhet:* Hur ser du på din relation till övriga medarbetare?
- Hur integreras och prioriteras hållbarhet i beslutsprocesser?

Kultur

- Skulle du kunna beskriva kulturen på KappAhl?
- Jobbar ni något med kulturen i förhållande till hållbarhet?
- Upplever du att ni har en kultur som främjar hållbarhet?
- Upplever du att det finns en gemensam bild av syftet med hållbarhetsarbetet inom organisationen?

Motivation

- Upplever du att det finns engagemang bland de anställda att jobba med hållbarhet?
- Hur motiverar du medarbetarna att arbeta och tänka hållbart?
- Använder ni någon form av belöningsystem för att motivera till detta?
 - Om ja, hur förhåller ni er till långsiktigt och kortsiktigt?
- Upplever du att det finns motstånd eller individer som tycker att det är något bara irriterande/störande att behöva hålla på med?

Resurser

- Anser du att era tillgångar av resurser påverkar implementeringen internt?
- Saknar ni några specifika resurser?
- Vilka resurser har ni som bidrar till att implementeringen blir lättare?

Styrningsverktyg/system/kontroll/ledning

- Hur arbetar ni med mätning, riktlinjer och verktyg av ert hållbarhetsarbete?
 - Om ja, vad har ni för mätsystem?
 - Om ja, ger mät-systemen den information ni behöver?
- Hur följer ni upp implementeringen av hållbarhet?
 - Vad har ni för uppföljningssystem?
- Bryter ni ner målen för olika personer och avdelningar?
 - Kan de anställda ta till sig målen?
 - Kan de anställda påverka slutresultatet av den formulerade strategin?

Makt, Politik och Ledarskap

- Anser du att maktskillnader mellan människor eller starka personligheter på KappAhl påverkar implementeringen? (*Bli området bortprioriterat*)
- *Om du arbetar i huvudsak med hållbarhet:* Har du möjlighet att påverka beslutsprocesser, personer och den dagliga verksamheten?
- Anser du att det är ett problem att det inte är samma personer som formulerar strategin som implementerar den?
- Vilken roll upplever du att företagets ledning (VD och styrelse) har i hållbarhetsarbetet?

Kvalifikationer och lärande

- Har era anställda rätt kvalifikationer/kunskap gällande hållbarhet?
 - Hur ser ni till att de anställda har rätt kvalifikationer?
- Förstår era anställda hållbarhetsstrategin?
- Jobbar ni aktivt med detta? (*utbildningar och kurser*)

- Hur beaktas detta vid anställningssituationen?

Nu när vi har pratat lite, finns det något du skulle vilja tillägga kring vad som är era största problem eller tillgångar i implementeringen av hållbarhetsstrategier på KappAhl?

7.3 Appendix C: Interview guide for employees in operational roles

Information kring intervjun och dess användande

Syftet med denna undersökning är att förstå gapet mellan strategiformulering och implementering inom hållbarhet. Vi vill informera om att deltagandet i undersökningen är frivilligt och att man har full rätt att avbryta sin medverkan. Man har också full rätt över de villkor man deltar på, och kan därmed t.ex. välja att inte svara på en fråga utan att det får negativa konsekvenser. Intervjun kommer med fördel att spelas in, om det inte finns några invändningar till detta. Uppgifterna kommer behandlas med konfidentialitet och noggrannhet kring att etiskt känsliga uppgifter behandlas så att enskilda personer inte kan identifieras. Uppgifterna som insamlas kommer inte heller att användas för något annat syfte än det tänkta forskningsändamålet. Rapporten kommer att publiceras i början av juni på universitetets databas. Slutligen ser vi gärna att ni läser igenom rapporten innan dess publicering för att kontrollera att det inte inkluderas några uppgifter som känns etiskt känsliga eller som är av felaktiga tolkningar.

Intervjufrågor

Allmänna

1. Vad har du för arbetsroll och titel?
2. Vilka är dina främsta arbetsuppgifter?
 - 2.1. I vilken utsträckning jobbar du med hållbarhetsstrategin på KappAhl?
 - 2.2. Hur väl integrerad är hållbarhet i dina arbetsuppgifter i den dagliga verksamheten?
3. Hur arbetar ni på KappAhl med att implementera hållbarhetsstrategier internt?
4. Vad anser du är de viktigaste faktorerna som påverkar implementering av hållbarhetsstrategin internt?
 - 4.1. Vad tror du är de största orsakerna till att det bildas ett gap mellan formuleringen av strategin och själva implementeringen? (utmaningar)
 - 4.2. Vad tror du är de viktigaste faktorerna i en organisation för att få hållbarhetsarbetet att fungera och möjligt kunna genomsyra hela organisationen? (framgångsfaktorer)
5. Upplever du att alla dina kollegor bidrar till eller kan bidra till hållbarhetsarbetet?

Information och kommunikation

- Upplever du att hållbarhetsstrategierna når ut till dig som anställd på KappAhl?
 - om ja, vilka former av information används? Vilka "forum/system"?
- Förstår du vad strategierna är och vad de innebär?
- Följer ledningen upp på om du har förstått vad strategierna innebär?
- Är du inkluderad i utformningen av strategierna eller har möjlighet att påverka?

Organisationsstruktur

- Hur upplever du organisationsstrukturen på KappAhl? (*hierarkisk, centraliserad, långsam, snabb etc.*)
- Hur ser du på din relation med hållbarhetsansvariga?

- Har du något ansvar för att implementeringen av hållbarhetsstrategin ska ske praktiskt?
- Finns det möjlighet till egna initiativ?
- Hur mycket upplever du att hållbarhet prioriteras i beslut och processer?

Kultur

- Skulle du kunna beskriva kulturen här?
- Jobbar ni något med kulturen i förhållande till hållbarhet?
- Upplever du att ni har en kultur som främjar hållbarhet?
- Upplever du att det finns en gemensam bild av syftet med hållbarhetsarbetet inom organisationen?

Motivation

- Upplever du att det finns engagemang bland de anställda att jobba med hållbarhet?
- Tycker du att ledningen arbetar aktivt med att motivera dig och andra anställda till att jobba med hållbarhet?
- Finns det någon form av belöningsystem för att motivera till detta? (*finansiella/icke finansiella*)
- Upplever du att det finns motstånd eller individer som tycker att det är något som bara är irriterande/störande att behöva hålla på med?

Resurser

- Anser du att era tillgångar av resurser påverkar implementeringen internt?
- Saknar du några specifika resurser för att kunna bidra till hållbarhetsarbetet?
- Vilka resurser har ni som bidrar till att implementeringen blir lättare för er?

Styrningsverktyg/system/kontroll/ledning

- Hur arbetar ni med mätning, riktlinjer och verktyg av ert hållbarhetsarbete?
 - Om ja, vad har ni för mätsystem?
 - Om ja, ger mät-systemen den information ni behöver?
- Följs implementeringen av hållbarhet upp?
 - Om ja, vem följer upp och vad har ni för uppföljningssystem?
- Bryts målen ner för olika personer och avdelningar?
 - Kan du som anställd ta till dig målen?
- Anser du att du kan och påverka resultatet i de mått som mäts inom hållbarhet?

Makt, Politik och Ledarskap

- Anser du att ledarens roll är av betydelse för att ha en framgångsrik implementering av hållbarhetsstrategier?
- Anser du att maktskillnader mellan människor eller starka personligheter på KappAhl påverkar implementeringen av hållbarhetsstrategin? (*Bli området bortprioriterat*)
- Anser du att det är ett problem att det inte är samma personer som formulerar strategin som implementerar den? (*t.ex. att du ska implementera något du själv inte har formulerat*)
- Vilken roll upplever du att företagets ledning (VD och styrelse) har i hållbarhetsarbetet?

Kvalifikationer och lärande

- Anser du att du och din kollegor har tillräcklig kunskap gällande hållbarhet?
 - Hade du detta innan du började eller har du fått det under din tid på KappAhl?

- Upplever du att KappAhl Jobbar aktivt med att uppgradera personalens kunskaper inom hållbarhet?
 - Om ja, på vilka sätt och i vilken utsträckning? (*utbildningar och kurser?*)
 - Om nej, tycker du det hade behövts/ hade du uppskattat det?
- Beaktades kunskap eller inställning till hållbarhet under din anställningssituation?

Nu när vi har pratat lite, finns det något du skulle vilja tillägga kring vad som är era största problem eller tillgångar i implementeringen av hållbarhetsstrategier på KappAhl?

7.4 Appendix D: Interview information

Respondent 1 - Date: 26-03-20 Time: 39 min

Respondent 2 - Date: 26-03-20 Time: 48 min

Respondent 3 - Date: 02-04-20 Time: 45 min

Respondent 4 - Date: 03-04-20 Time: 36 min

Respondent 5 - Date: 06-04-20 Time: 32 min

Respondent 6 - Date: 24-04-20 Time: 52 min

Respondent 7 - Date: 04-05-20 Time: 39 min

Respondent 8 - Date: 06-05-20 Time: 23 min