

Is green the new black?

A qualitative study into institutional differences regarding the use of impression management in framing small business social responsibility



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“In no other form of society in history has there been such a concentration of images, such a density of visual messages. One may remember or forget these messages but briefly one takes them in, and for a moment they stimulate the imagination by way of either memory or expectation.”

– John Berger (1972, p. 129)

Abstract

Purpose. As one of the largest industries in the world, the fashion industry has significantly contributed to sustainability issues in the social and environmental field. As a result, organizations in the fashion industry are increasingly expected to concentrate on sustainability practices instead of solely laying their focus on economic gains. Therefore, creating a desired organizational image regarding sustainability and making a good (online) impression towards customers are essential assets for organizations to be perceived positively by their audience – and, thus, to create value and achieve competitive advantage. For that reason, this thesis explores how British, Dutch, and Swedish SMEs in the fashion industry differ in their use of impression management to frame their social responsible behavior.

Method. By conducting a qualitative content analysis, a sample of 144 websites from British, Dutch, and Swedish organizations in the fashion industry were analyzed in this thesis. The websites were examined on both visuals and text, using ATLAS.ti.

Results. The results show that the British, Dutch, and Swedish organizations use a variety of impression management strategies on their organizational websites. In general, the most frequently used strategies were the self-promotion strategy, followed by the ingratiation strategy, the exemplification strategy, the emotionalization strategy, and finally, the supplication strategy. The intimidation strategy was not used at all. Moreover, the content analysis showed that organizations regularly use combinations of these strategies on their organizational websites, for example a combination of the self-promotion and exemplification strategy. Regarding the institutional differences, no substantial differences between the three countries were detected. For all three countries, the self-promotion strategy was mostly used, followed by the ingratiation strategy and the exemplification strategy. Nevertheless, slight differences can be found in the use of the other strategies and in the phrasing and communication towards the audience.

Conclusion. This thesis gives insights in how different institutional environments use impression management strategies to frame their small business responsible behavior regarding sustainability. It can be concluded that organizations from all three institutional environments use impression management strategies to portray themselves as likeable, knowledgeable, and competent towards their audiences. The institutional environments, thus, show substantial similarities with regard to framing sustainability. Organizations want to appear strong by boasting about themselves and their accomplishments, and they want to appear likeable by contacting their customers and expressing how they value them. Moreover, organizations especially do not stress the negative aspects of their business practices, since that could possibly endanger the positive perceptions their audience has of them.

Keywords: Small business social responsibility, impression management, framing, institutional environment, web-based impression management, institutional theory, fashion industry.

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1 Introduction

1.1 Background

For all organizations around the globe, engaging in sustainability practices is becoming increasingly important (Cho, Michelon, & Patten, 2012). Following Carter & Rogers (2008), the most well-adopted definition of sustainability is the “development that meets the needs of the present without compromising the ability of future generations to meet their needs” (WCED, 1987, p. 8). In today’s society, characterized by an extremely consumerist lifestyle, organizations should take the issue of social, economic, and environmental sustainability into account as a conditioning element of their day-to-day life choices (Sicoli, Bronzetti, & Baldini, 2019). This social, economic, and environmental sustainability is better known as the triple bottom line (TBL) (Elkington, 1999), which is often presented as three interconnected rings (Giddings, Hopwood, & O'brien, 2002) (Figure 1). As a result, being a sustainable organization does not only mean to respect the environment, but also to respect the health of workers and consumers, to save raw materials and economic resources, to respect human rights, to rationalize creative and productive processes, to reduce waste, and to create new and more transparent ties with communities (Sicoli et al., 2019). However, the “reality of life today is that the economy dominates environment and society” (Giddings et al., 2002, p. 190) which negatively influences a sustainable future.

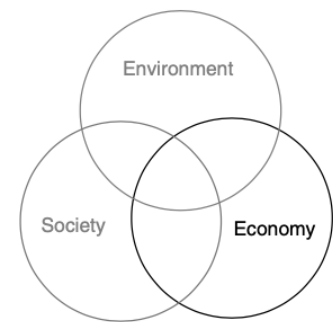


Figure 1. The TBL of sustainability as three interconnected rings (Giddings et al., 2002).

As one of the largest industries in the world (Thorisdottir & Johannsdottir, 2020), the fashion industry has significantly contributed to these sustainability issues in all three pillars of the TBL (White, Nielsen, & Valentini, 2017; Zeller, 2012). In order to get the attention of customers, organizations have to focus on “low-cost production at the maximum production speed” (Thorisdottir & Johannsdottir, 2020, p. 1), resulting in unsustainable actions. These include an unsafe working environment for employees, low salaries, violations of worker’s rights, low environmental performance, and the excessive use of natural resources (Thorisdottir & Johannsdottir, 2020). These issues are mainly due to the ‘throwaway culture’ the fashion industry suffers from, which encourages consumers to throw away clothes that are out of fashion and to wear new fashion instead (Choi, Cai, & Shen, 2018). This culture puts a major pressure on the natural resources of planet earth since globally, every second, a truckload of textiles is reduced to ashes (Thorisdottir & Johannsdottir, 2020).

Fortunately, fashion costumers are increasingly aware of the social and environmental impact that organizations have on planet earth (Joergens, 2006; Thorisdottir & Johannsdottir, 2020; Yang, Song, & Tong, 2017). Organizations are more and more expected to attend to environmental and social sustainability instead of solely laying their focus on economic gains (Sicoli et al., 2019). This implies a responsible behavior, with the aspiration to build value for all stakeholders. Considering the fact that customers “will reward businesses that treat their workers and the environment fairly and sanction those that do not” (Joergens, 2006, p. 360), the smartest organizations not only see sustainability as way to achieve social goals, but also as “a powerful source of competitive advantage and a matter of organizational survival” (Ho & Choi, 2012, p. 163). Organizational survival is to a great extent based on the competitive advantage of a firm, which may be one of the most

important terms within strategic management (Ma, 2000). It grows fundamentally out of the value that “a firm is able to create for its buyers that exceeds the firm's cost of creating it” (Porter, 1985, p. 3) and value is “what buyers are willing to pay, and superior value stems from offering lower prices than competitors for equivalent benefits or providing unique benefits that more than offset a higher price” (Porter, 1985, p. 3). Regarding sustainability, a firm can achieve this value by engaging in more ecofriendly materials such as organic cotton (Choi & Li, 2015), or by implementing sustainability strategies (Thorisdottir & Johannsdottir, 2019).

Organizations tend to communicate their sustainability practices using the term ‘corporate social responsibility’ (CSR). As already shown by the ‘C’ in CSR, the existing literature particularly applies to “a large multinational, publicly owned corporation” (Hopkins, 2017, p. 166). However, this does not mean that smaller organizations do not engage in CSR practices. CSR can be applied to all sorts of organizations regardless of their sector or size (Lepoutre & Heene, 2006; Spence, 1999). As the need to develop a better understanding of these theories applied to small firm practice remains (Murillo & Lozano, 2006), the small and medium-sized enterprises (SMEs) are the central subject of research in this thesis. SMEs have been distinguished from larger companies by such criteria as financial turnover, assets, market share, numbers employed, and ownership (Lepoutre & Heene, 2006), but the cut-off levels of those dimensions vary considerably between studies (Spence, 1999). In this thesis, CSR theory is redrawn to help explain small business social responsibility (SBSR): social responsibility within SMEs (Spence, 2016).

Although the literature on SBSR has been increasing (Santos, 2011), the subject is still understudied and the need to discover the organizational culture, the difficulties, and the perceptions surrounding CSR in SMEs still exists (Murillo & Lozano, 2006). As it is of outstanding importance for SMEs to have a good reputation to remain competitive (Lepoutre & Heene, 2006), some authors believe that commitment to SBSR is all based on the pressure applied by stakeholders (Worthington, Ram, Boyal, & Shah, 2008). Stakeholders want organizations to ‘do the right thing’, with ‘right’ meaning considering human rights in their employment practices, demonstrating stewardship towards the natural environment, and maintaining a strong social portfolio (Brønn & Vidaver-Cohen, 2009; Choi & Li, 2015). If organizations adopt these expectations or diffuse them correctly towards stakeholders, SBSR becomes a major source of competitive advantage (Sicoli et al., 2019). Therefore, it is not only important for organizations to genuinely engage in SBSR practices, but it is of equal importance to ensure that stakeholders think their expectations are met (Tata & Prasad, 2015).

Choi & Li (2015) pointed out that even the fast-fashion businesses, which strongly contribute to the throwaway culture, use SBSR to portray themselves as sustainable and environmentally conscious. This shows that many organizations within the fashion industry use their behavior regarding sustainability as an important tool to promote their organizational image (Choi & Li, 2015) – regardless of what they say is true or not. Because competitive advantage can be found in the creation of a positive perception by the stakeholders of an organization (Thorisdottir & Johannsdottir, 2019), organizations tend to frame this perception by promoting themselves as being socially and environmentally aware (Choi & Li, 2015). Framing is defined as the art of “influenc[ing] the accessibility of associations in memory, thereby increasing the likelihood that people will follow those associations when thinking about a subject” (Wang, 2007, p. 126). Using a dramaturgical metaphor, Goffman (1959) explains framing as the performance of self vis-à-vis an audience and defines it as

impression management (Merkel-Davies & Brennan, 2011). While researchers have broadly studied interpersonal impression management, little academic work has focused on impression management from an organizational perspective (Connolly-Ahern & Broadway, 2007). Therefore, underlying thesis will help to bridge the gap by analyzing the way in which organizations use frames while communicating their SBSR. Organizational impression management can be defined as “an attempt to strategically control and manipulate stakeholders’ impressions towards the company, with the purpose of creating a perception that casts the company in a more positive light” (Chong & Rahman, 2020, p. 102). Therefore, impression management is especially relevant for organizations in order to communicate their sustainability practices (Chong & Rahman, 2020). Using impression management strategies, organizations frame their SBSR to serve the social expectations, and, as a result, create value and achieve competitive advantage.

Impression management frames are not the only pressures that influence the way in which SBSR is communicated towards stakeholders. Institutional pressures play an important role in explaining the SBSR communication as well (Pedersen & Gwozdz, 2014). “It is the institutional environment that exerts direct and indirect pressure on business that consequently influences their norms, values, actions, and structures”, as written by Khan, Lockhart, and Bathurst (2020, p. 3). More specifically, “it is the institutional environment that shapes a context, in which individual efforts to deal rationally with uncertainty and constraints often lead, in the aggregate, to homogeneity in structure, culture, and output” (DiMaggio & Powell, 1983, p. 147). These institutional pressures within an institutional environment are understood as “social, legal, and cultural forces outside the firm that exert influence on how managers perceive the environment and eventually shape and determine strategic actions” (Pedersen & Gwozdz, 2014, p. 245). Institutional theorists have argued that the way in which organizations meet the wishes of stakeholders varies across countries (Campbell, 2007). New territories mean different institutional contexts with different regulations, norms, cultures, expectations, and behaviors (Kim, Amaeshi, Harris, & Suh, 2013). This entails that the extent to which organizations in different institutional environments are responsive to the interests of their audiences and how they vary cross-nationally – particularly in today’s increasingly global economy – differs as well (Campbell, 2007). Therefore, the perception of stakeholders regarding the practices of an organization must be in congruence with the social norms, values and beliefs within the institutional environment (Chong & Rahman, 2020). As a result, the organizational image is largely experienced based on social judgement (Ashforth & Gibbs, 1990) and organizations need to constantly communicate their responsible behavior to build and maintain this favorable reputation (Samkin & Schneider, 2010).

1.2 Research objective and relevance

Based on the foregoing, the following research question is formulated:

“How do organizations in the United Kingdom, The Netherlands, and Sweden differ in their use of impression management to frame their Small Business Social Responsibility (SBSR)?”

There appears to be a gap in the literature with regard to the use of SBSR and its communication towards stakeholders. First, while CSR is a widely studied subject (Aguinis & Glavas, 2012), studies concerning the

role of social responsibility in SMEs remain rare (Santos, 2011). Morsing and Perrini (2009) already argued that the “collective grandness of small business” (p. 1) is often underestimated in CSR research, and they emphasized the importance of understanding the contexts and the ways in which SMEs engage in CSR. Building on Spence (2016), who laid the basis for the explanation of social responsibility in the smaller firm, this thesis contributes to the further theorization of SBSR communication, which “enables engagement with the mainstream of CSR research, as well as making a contribution to small business studies in scholarly, policy, and practice terms” (p. 23). Considering the fact that CSR is an indispensable part of the current way of doing business, a contribution to the theorization of SBSR is of great importance to managing smaller companies.

Second, it is expected that SMEs use their SBSR communication as an important tool to frame their desired image and reputation towards stakeholders (Choi & Li, 2015). Thus, they will engage in impression management strategies (Merkl-Davies & Brennan, 2011), in order to frame their desired organizational image as their real image. so that their stakeholders begin to see their desired image as their actual image. Recent studies have already shown that there is a connection between CSR and impression management (Chong & Rahman, 2020; García-Sánchez & Araújo-Bernardo, 2020; Tata & Prasad, 2015), but the literature falls short what this connection exactly entails. In fact, Connolly-Ahern and Broadway (2007) stated that although all people and organizations engage in impression management, little academic work has focused on impression management from an organizational perspective. Even less research has been done on the use of impression management within smaller organizations (Gardner & Martinko, 1988; Rosenfeld, Giacalone, & Riordan, 1995; Zaidman & Drory, 2001). Therefore, this thesis will contribute to the existing literature by examining how SMEs make use of impression management strategies while communicating their SBSR.

Third, the role of the institutional environment on communicating organizational sustainability initiatives is largely neglected (Brammer, Jackson, & Matten, 2012). Institutional characteristics are found to influence the nature and scope of CSR communication (Khan et al., 2020), which makes clear that businesses need to carefully design their sustainability communication “consistent with the institutional climes, to satisfy the expectations of all actors, and ultimately build trust with broader stakeholders” (Khan et al., 2020, p. 3). Since this thesis addresses SMEs, this study will contribute to the existing literature by examining the role of the characteristics within an institutional environment on the communication of SBSR. Moreover, little research has been done on analyzing the use of impression management strategies within more than one institutional environment (Elsbach & Sutton, 1992; Solomon, Solomon, Joseph, & Norton, 2013). This thesis will compare three institutional environments: the United Kingdom (UK), The Netherlands (NL), and Sweden (SW).

The context in which this question will be answered is the World Wide Web (WWW). Researchers have broadly investigated the relationship between sustainability communication and impression management (Tata & Prasad, 2015), but, to the best knowledge of the author, this work mostly contains an analysis of the CSR reports (Corazza, Truant, Scagnelli, & Mio, 2020; García-Sánchez & Araújo-Bernardo, 2020; Hooghiemstra, 2000; Khan et al., 2020), or more specifically only the photographs in CSR reports (Rämö, 2011), corporate websites (Campbell & Beck, 2004), logos (Oberg, Drori, & Delmestri, 2017), and sustainability reports (Boiral, Heras-Saizarbitoria, & Brotherton, 2019; Cho et al., 2012; Diouf & Boiral,

2017). A relatively new and powerful way for organizations to promote their perceptions and actions regarding sustainability is communicating perceptions via their websites on the WWW (Lodhia, 2014). Using the WWW, organizations are able to build an online identity (Abdullah & Aziz, 2013). However, this identity does not necessarily have to match their actual status. The evolution of the internet made it possible for companies to reach their audiences on a new, different, but very efficient way: relationships with stakeholders were build using the internet, and organizational ideas and images could be easily widespread and promoted. Therefore, the focus of this study will be on analyzing the websites of SMEs.

The “deliberate communication” that rules the web-based SBSR communication could be an ideal platform for impression management (Chong & Rahman, 2020, p. 102). Recent studies found that stakeholders form impressions of organizations based on interaction with their websites (Zhang, Von Dran, Small, & Barcellos, 2000), and that organizations use their websites for reputation management purposes as well as improving the organizational image (Adams & Frost, 2004; Campbell & Beck, 2004). In fact, the main purpose of an organization’s website is not reporting about social and environmental issues – it’s about strengthening awareness that they try to improve them (Adams & Frost, 2004). However, the effect of this framing on the WWW is relatively new and little is known about it (Lodhia, 2014). In addition, websites can be an easy tool to compare the different institutional environments. There is clearly more than enough space – not to say, need – for closing the gaps in the literature regarding electronic SBSR communication.

1.3 Thesis outline

In order to be able to formulate an answer to the research question, this thesis is structured as follows. First, a literature review that serves as background for this research is given in the theoretical framework (Chapter 2). Second, the methodology will be explained (Chapter 3), followed by the presentation of the results of the analysis (Chapter 4). Next, the main findings and an answer to the research question will be formulated (Chapter 5). Lastly, the results will be discussed, the limitations of the study will be described, and recommendations for future research will be given (Chapter 6).

2 Theoretical framework

The purpose of this chapter is to outline the relevant literature applied in underlying research. A solid theoretical background will be provided, creating a setting for developing an understanding of the way in which different institutional environments use impression management to frame their SBSR. First, the concept of SBSR will be explained (§2.1). This thesis investigates if SBSR communication is framed using impression management strategies, so impression management is the second concept that needs clarification (§2.2). This framing is analyzed through the lens of different institutional environments, what brings us to the last concept: institutional theory (§2.3).

2.1 Small business social responsibility

2.1.1 CSR

In order to determine the extent to which SMEs use CSR, the concept of CSR needs some explanation. In 1953, Bowen first introduced the concept of CSR and described it as “an obligation for companies to take certain factors into consideration during the course of their business activities and development of these factors has continued to this day” with those factors entailing the “obligation to take into account the impact of a company’s activities upon its human, social and ecological environment, and in particular to see responsibility as stretching beyond responsibility to a company’s shareholders” (Kechiche & Soparnot, 2012, p. 97). From that point on, many definitions followed but management scholars agreed on the fact that CSR should be used as the introduction and implementation of sustainability (Kechiche & Soparnot, 2012). Dahlsrud (2008) stated that “it is not so much a confusion of how CSR is defined, as it is about what constitutes the social responsibility of business” (p. 6) so he identified five dimensions to make the concept of CSR more concrete. These dimensions include the environmental, social, economic, stakeholder, and voluntariness dimension. The first dimension means that organizations need to consider their impact on the natural environment. Organizations should actively think about ways to minimize the negative effects of its ecological footprint. The second dimension, the social dimension, sees on the relationship between the organization and society. Organizations have the responsibility to contribute to a better society by integrating public demands in their employment practices. Third, the economic dimension, sees on the socio-economic or financial aspects between the organization and its stakeholders. On one hand an organization should provide economic development for its stakeholders, while on the other hand it needs to be profitable enough to ensure survival. These first three dimensions show a strong resemblance with the TBL (Elkington, 1999) – including environmental, social and economic sustainability – which was designed to make it possible to measure the social and environmental performance of an organization in addition to the already known economic performance. However, Dahlsrud (2008) decided to make a further distinction between these three pillars. The fourth dimension, the stakeholder dimension, is about the influence an organization has on its stakeholders. The fifth and last dimension, the voluntariness dimension, sees on actions not prescribed by law. Dahlsrud (2008) states that an organization has the duty to act voluntary beyond legal obligations, arising from its ethical standards. These last two dimensions are also more or less integrated in the TBL, considering that according to the TBL organizations

have to balance their social, economic, and environmental elements in order to provide sustainability to all of their stakeholders. The fifth dimension can be found in the notion that organizations operate to a certain extent according to the rules as set by law, but their own values and beliefs also largely determine the way in which they act.

2.1.2 CSR in SMEs: Small business social responsibility (SBSR)

That CSR is used for the implementation of sustainability practices in corporations is self-evident, but the relationship between CSR and SMEs is rather underexposed. However, public attention and government action has stopped concentrating exclusively on corporations and began to focus on SMEs (Murillo & Lozano, 2006). And that is not without a reason. According to Lepoutre and Heene (2006), investigating CSR in SMEs is important for three reasons. First, SMEs cover 99 percent of private sector organizations and account for more than 60 percent of the European jobs (Hopkins, 2017). Second, the findings regarding CSR in SMEs might be valuable for corporations too since they are becoming increasingly entrepreneurial in nature. Third, SMEs are not necessarily ‘little big firms’ but they have several specific characteristics, which impact the constitution of what SBSR is – and thus what makes it different from standard CSR.

Prior to being able to implement SBSR practices in SMEs, the specific characteristics of SMEs should be outlined as well as the restrictions applied to them (Murillo & Lozano, 2006). The specific ways in which SMEs implement CSR measures explain how and why their perceptions and behaviors differ from corporations in relation to sustainable development (Kechiche & Soparnot, 2012). Following Spence (1999), Murillo and Lozano (2006) define SMEs as organizations that are oriented towards solving day-to-day problems, that do not make a clear distinction between management and ownership, that are predominated by informal relations and communication, that highly value interpersonal relationships (Spence & Lozano, 2000), and the external relationships with their environment, and that are subject to the market dynamics determined by larger enterprises.

2.1.2.1 Barriers of SBSR

These specific characteristics lead to multiple restrictions when implementing CSR in SMEs, as a few authors have found. Despite the fact that SMEs attach the same importance to ethical, social, and environmental principles as large businesses, the content of their responsibility issues differs (Lepoutre & Heene, 2006). These will be analyzed using the dimensions that Dahlsrud (2008) connected to CSR. Regarding the first two dimensions, environment and social, commitment of SMEs to CSR meets obstacles linked to the market, principally the difficulty of applying legislation because of its complexity and the rigidity involved in certain procedures (Kechiche & Soparnot, 2012). Moreover, SMEs often lack the adequate support services and infrastructure needed to fully respond to the demands of social responsibility practices. This can be explained by the positive connection between the size of an organization and its commitment to CSR (Lepoutre & Heene, 2006). This sees particularly on the environmental dimension of CSR, since the larger the firm, the greater the access to resources and the greater the possibility to absorb fixed costs. Larger sized SMEs are thus more sensitive to CSR issues than smaller sized SMEs.

Regarding the third dimension, economic, a barrier for SMEs can be found in the costs of implementing CSR practices and the lack of financial resources to do so (Lepoutre & Heene, 2006). In accordance with the previous barrier, SME directors who think that their organization does not have the sufficient financial resources are less likely to think about CSR in a kindly matter. Those SMEs believe that the resources required for investment will not be compensated for in terms of cost savings, which means that larger organisations once again are more advantageous in this regard (Kechiche & Soparnot, 2012).

The fourth dimension, the stakeholder dimension, as pointed out by Kechiche and Soparnot (2012), exists in SMEs through the “great sensitivity [that] is shown by SMEs in relation to the wellbeing of their employees and their community links” (p. 98). This can be explained by the closeness of the relationships between the directors of a SME and their staff, which are internal stakeholders, but also by the strong links that SMEs often have with their immediate locality, thus their external stakeholders. Since SMEs have good links with the community through sponsorship deals, charitable events and employability schemes, the local community is an important stakeholder. SMEs thus attach great importance to their customers. However, the negative side of this focus is that SMEs are too busy concerning themselves with issues relating to society at large and their day-to-day operations, which have no immediate return or benefit (Lepoutre & Heene, 2006). As a result, they lack the connections to acquire the relevant information and capacity about sustainability and thus the implementation of CSR practices.

Furthermore, within SMEs, the director plays a critical role because the smaller scale enables him to have close connections with his staff, which results in more informal working relations – as well as externally between the organization and external stakeholders (Kechiche & Soparnot, 2012). This can be connected to the fifth and last dimension, the voluntariness dimension, since Kechiche and Soparnot (2012) found that directors of SMEs can fail to recognize the potential value CSR can have for their organizations. As it was also the problem regarding dimension four, this shortcoming is due to the fact that the managers tend to be involved strongly in the daily operations within their organization, resulting in a lack of time to concentrate on social and environmental issues that go beyond direct financial returns. These barriers should be kept in mind while implementing CSR practices in SMEs.

2.1.2.2 Opportunities of SBSR

Nevertheless, despite the barriers, multiple directors choose to implement CSR in SMEs. According to a few authors, implementing SBSR has multiple advantages for an organization. First, SMEs can take advantage of new and emerging markets by adopting a CSR strategy given that responsible management opens the door to innovative products and services (Jenkins, 2009). Jenkins (2009) highlights that responsible behavior leads to economic advantages, such as a reduction of costs and increased efficiency. In fact, SMEs can reduce wastage and secure a reduction of costs or outlay by implementing more careful management practices and measures or using substitute products which are less harmful to the planet (Mathieu & Reynaud, 2005).

Moreover, according to Kechiche and Soparnot (2012), the implementation of CSR practices can be “a catalyst for increased motivation and productivity amongst a company’s workforce” (p. 101). This can be

explained as they shift their focus to overcoming problems concerning an unsafe working environment for employees, low salaries, violations of worker's rights, low environmental performance, and the excessive use of natural resources (Thorisdottir & Johannsdottir, 2020) which is favorable for employees as well.

Last but not least, awareness and understanding regarding the challenges and issues involved in the implementation of CSR can actually lead to competitive differentiation and the creation of value, which ultimately contributes towards the improvement of the organizational image (Collins, Lawrence, Pavlovich, & Ryan, 2007). CSR can be seen as a way of achieving organizational objectives, which can positively impact the communications with stakeholders – in particular the costumers – and contributes to an even more positive organizational image and reputation (Collins et al., 2007).

2.2 Impression management

With respect to the foregoing, organizations tend to frame their organizational image regarding sustainability in order to create a more favorable reputation towards stakeholders (Wong, Luo, & Fong, 2019). Following Goffman (1974), a frame is a “schematic interpretation that allows people to render events understandable and meaningful”. Wong et al. (2019) explain a frame as “some aspects of perceived reality... more salient in a communicating text, in such a way as to promote a particular problem definition, causal interpretation, moral evaluation, and/or treatment recommendation”, and framing as “tacit theories about what exists, what happens, and what matters”. In the eyes of Creed, Langstraat, and Scully (2002), “[a]ll texts, regardless of how clear or abstruse they may be, are comprised of packages of integrated idea elements held together by some unifying central concept, called a frame” (p. 37). In any case, it is evident that the use of frames enables the construction of new meaning and reality – framing causes changes in the perceptions of the audience: the main goal of impression management.

2.2.1 Defining impression management

The framework applied to analyze the framing used on websites of SMEs is impression management. Impression management was first conceptualized by Ervin Goffman (1959), who described it as the (sub)conscious process in which an individual tries to regulate information in social interactions in order to shape and control the perceptions others have of themselves, other persons, objects or events (Jones & Pittman, 1982). Considering the fact that impression management theory is rooted in the field of social psychology, it contributes to a better understanding of the way in which every day social interactions should be analyzed. Goffman (1959) illustrated the way in which individuals both negotiate and validate their identities in face-to-face interactions in order to carefully construct and craft their perceptions to the public. In order to do so, Goffman (1959) used the classic dramaturgical metaphor in his book: people are seen as “actors” engaging in “performances” in various “settings” before “audiences” (Goffman, 1959; Spear & Roper, 2013). People, thus, influence the way in which they behave in order to manage the perception that others have of them.

In daily life, impression management tactics such as excuses, justifications, concessions, apologies, denials, and attacks, are often used to influence this perception (Bansal & Clelland, 2004). Following Jones & Pittman (1982), five different categories of impression management techniques can be distinguished. The first

one is ‘ingratiation’, which means appearing likable. This first category contains being complementing, helping others or being compassionate, but also meeting the expectation regarding legitimacy. Perceived legitimacy adds another dimension to appropriateness (Jones & Pittman, 1982): the way in which an individual presents itself should be consistent with prevailing social norms, values, and law. People want to meet social norms in order to achieve the attribution of likability. The second category is ‘intimidation’, which directly opposes ingratiation. Whereas the ingratiator wants to convince the audience that he is likable, the intimidator wants to make sure the audience knows he is dangerous (Jones & Pittman (1982). In order to do so, the intimidator constructs an identity of authority and power. The third category is called ‘self-promotion’, which to a certain extent contains aspects of both ingratiation and intimidation. Using the self-promotion strategy, like appearing knowledgeable or boasting about abilities and accomplishments, an actor seeks the attribution of competence – whether with reference to a general ability level or a specific skill (Jones & Pittman, 1982). The fourth category is called ‘supplication’, which means appearing weak. Applying this impression management tactic, the actor stresses his own weakness and dependence. This appears by acting humble, modest and dependent on others. Lastly, the fifth category: ‘exemplification’. Where the ingratiator wants to be liked and the intimidator wants to be feared, the self-promoter as well as the exemplifier want to be respected (Jones & Pittman, 1982). However, where the self-promoter wants to be seen competent, the exemplifier wants to project integrity and moral worthiness, having strongly internalized the values of society. Applying the exemplification tactic, the actor shows commitment to a cause or presents himself as a role model. It should be noted that these five categories are not mutually exclusive: in order to create the desired impression, people might make use of only one or multiple of these strategies at the same time.

2.2.2 *Organizational impression management*

Building on the foregoing, impression management as a concept of self-expression was originally meant to solely apply to individuals. Nevertheless, the literature surrounding impression management focuses more and more on organizations (Cho, Roberts, & Patten, 2010; García-Sánchez & Araújo-Bernardo, 2020; Laroche, Habibi, Richard, & Sankaranarayanan, 2012; Spear & Roper, 2013). For organizations, impression management tactics are mainly used to form the self-portrayal of their brand, goods, and services in accordance with how they perceive their self-image to be. By all means, with the use of impression management, an organization can actively shape the way in which customers view the firm (Bansal & Clelland, 2004). Impression management can thus be an influential form of framing for organizations. The foregoing leads to the following definition of organizational impression management: “an attempt to strategically control and manipulate stakeholders’ impressions towards the company, with the purpose of creating a perception that casts the company in a more positive light” (Chong & Rahman, 2020, p. 102). Impression management tactics help an organization to build a favorable image that better fits the desired image than the realistic one – and therefore may not always be trusted by audiences (Spear & Roper, 2013). For example, applying self-promotion can help build the reputation of the firm (Srivoravilai, Melewar, Liu, & Yannopoulou, 2011) and is related to the credibility, as it suggests that the firm is competent (Connolly-Ahern & Broadway, 2007). Thus, successful self-presentation is required to build the organizational image, which goes hand in hand with

sustainable development and competitive advantage due to loyalty of the audience (Laroche et al., 2012). However, if an organization does not succeed in presenting itself in a positive manner towards their audiences, the reputation – and, ultimately, even the financial situation – of the firm can be negatively affected (Ebert & Piwinger, 2007). Therefore, the impressions that are created can be crucial determinants for organizational value creation, competitive advantage and survival. Following Ebert & Piwinger (2007), the higher the degree of self-control and being able to analyze the social environment, the higher the control over self-presentation and impressions experienced by the audience.

Thus, the way in which a message, text, or picture is framed has a significant effect on the perception of the audience, and as a result on the success of an organization. Modern organizations certainly go to a great deal of time and expense in their attempts to build favorable images towards their audiences. As García-Sánchez & Araújo-Bernardo (2020) stated, various impression management techniques are used in building this image to seduce and persuade legitimacy and maintain a positive, socially accepted image instead of presenting the real situation of the organization (Boiral et al., 2019; Cho et al., 2012; Diouf & Boiral, 2017). Additionally, organizations might use certain language characteristics to positively influence their audiences' perceptions of the firm by emphasizing the good and concealing the bad (Cho et al., 2010; Laroche et al., 2012). In this thesis, the forementioned five impression management categories by Jones & Pittman (1982) will be used to analyze this use of organizational impression management.

2.2.3 *Impression management on websites*

Originally, Goffman had focused his impression management theory on nothing but face-to-face interactions (Goffman, 1959). Nevertheless, throughout the years, Goffman's vision has been reinterpreted by multiple researchers who have applied it to technologically mediated social interactions (Chong & Rahman, 2020; Connolly-Ahern & Broadway, 2007; Pearson, 2010; Tashmin, 2016). In the first instance, it would have been unimaginable for Goffman that his theory could be exposed to an environment in which face-to-face interactions are limited and less intense. However, researchers found parallels between the online and the offline world (Connolly-Ahern & Broadway, 2007; Tashmin, 2016): despite the fact that communication in the online environment takes place through different expression equipment, the same fundamental issues and processes were detected.

Over the last decade, the online environment has become an indispensable tool for organizations to promote their images. At this time, websites might even have emerged as one of the most essential image building tools (Lodhia, 2014). Websites contain lots of information, what makes them an applicable and strategic form of impression management. Strong evidence has already been found that websites do influence perceptions of organizations (Winter, Saunders, & Hart, 2003). The participants in the research of Winter et al. (2003) merely found impressions based on experience, innovation, conservativeness, customer-orientation, competence, and concern for customers. However, respondents were unable to tell what characteristics of the website led to their perceptions. Nevertheless, the “content of the text, graphics, layout, links to other pages, fonts, use of advanced technology, strong marketing tactics and the use of color” seemed important factors (Winter et al., 2003). Winter et al. (2003) emphasizes that organizations creating a new web-presence should

consider the “opportunities for impression management, not just focus on the internet as a new channel” – especially when it goes about new or small firms, that do not have a strong identity or name recognition yet. Websites are important tools to influence potential customer’s perceptions and can provide a company with more value, which results in competitive advantage (Winter et al., 2003). What people see on the websites might match the expectations of the audience (Goffman, 1959), but a mismatch between what is published and what their audience expects could make an organization look incompetent or uncaring (Winter et al., 2003). The problem of matching audience expectations is particularly daunting given the global nature of the web and the particularism of symbols.

Moreover, the meaning behind words, pictures, or characters varies between cultures (Winter et al., 2003) – which is, again, closely related to the different institutional environments (§2.3). In addition, it is also important to pay attention to *if* the audience sees these words, pictures, and characters. According to prominence-interpretation theory (Fogg, 2003), the user first has to notice the information in order to make a judgment about it. If the information is not noticed, it will have no impact on the audience (Chong & Rahman, 2020). To clarify, Chong & Rahman (2020) gave an example regarding “greener” business operation policy on the website of an organization. If the user does not notice the information published, the policy will have no impact on how the user experiences the image of the organization. For example, Chong and Rahman (2020) stated that “a large photograph of a pristine green field in the center of the webpage is likely to be noticed. This image will then play a role in the credibility assessment of the company by the users, and consequently, influence the users’ impression” (p. 104).

2.3 Institutional theory

The way in which SMEs from different institutional environments use different impression management strategies on their websites to frame their SBSR will be analyzed through the lens of institutional theory.

In the late 1970s and the early 1980s, the idea that organizations are deeply rooted in wider institutional environments gained more and more attention (Scott & Meyer, 1994). An institutional environment includes “political institutions such as the national structure of policy making, regulation and adjudication; economic institutions such as the structure of the national factor markets and the terms of access to international factors of production; and socio-cultural institutions such as informal norms” (Henisz & Delios, 2000, p. 340). The composition of - and the relationship between these three institutional forces – political, economic, and socio-cultural – within society reflect a country’s national environment (Kostova, 1997). Historically, as the world became more and more populated, multiple answers to the same, primary question of how people should live together and form a structured society were found (Hofstede, 1991). As a result, different institutional environments strongly differ in their behaviors, characteristics, and standards. That is where institutional theory comes in: institutional theory can be used as a lens through which cross-national differences between institutional environments can be examined (Ragland, 2012).

The general concept behind institutional theory is that the three institutional forces influence social behavior which leads to similarity within the same institutional environment, since individuals as well as

organizations must comply to the same social standards (Ragland, 2012). DiMaggio & Powell (1983) labeled this process of homogenization as becoming 'isomorphic'. Organizations in the same institutional environments will thus act in similar ways, where organizations in different institutional environments are expected to behave differently. The relative discrepancies between nations can then be captured, since the institutional forces matching the social standards differ from one country to another. Institutional theorists consider the processes by which structures become established as the authoritative guidelines for social behavior (DiMaggio & Powell, 1983; Meyer & Rowan, 1977). These structures include rules, norms, and routines. As a result, Meyer & Rowan (1977) stated that institutional environments completely exclude diversity within the field of business, since all organizations are bounded to the same structural uniformity.

DiMaggio & Powell (1983) made a distinction between three mechanisms through which institutional isomorphism occurs: coercive, mimetic, and normative. Coercive isomorphism arises from both formal and informal pressures and cultural expectations within society, often in the form of government mandate leading organizational change. For example, the situation in which an organization adopts new pollution control technologies in order to conform to new environmental regulations (DiMaggio & Powell, 1983). In contrast to coercive isomorphism, mimetic isomorphism does not arise from (political) authority but from uncertainty. If an organization is uncertain about the way in which it should behave and position itself, it tends to model themselves on other organizations which they perceive to be (more) legitimate or successful (DiMaggio & Powell, 1983). In that sense, organizational survival can be seen as a constant process of innovation-imitation. Lastly, normative isomorphism stems from professionalization, which can be seen as 'the highest rank of knowledge'. These professional organizations exchange information, gain government recognition, and, as a result, lead other organizations to copy aspects of their structure in the hope of obtaining similar results (DiMaggio & Powell, 1983). DiMaggio & Powell (1983) thus stress how it is possible that there is so little diversity between organizations within the same institutional environment.

2.1.1 The role of culture

Hence, following institutional theory, organizations are required to conform to the 'invisible' collective norms and beliefs of the specific institutional environment that they are in (Horak, Arya, & Ismail, 2018). Although economists believe that the terms 'institutions' and 'culture' cannot be explained using the same definition (Tabellini, 2008), institutional theorists consider culture as an integral part of the 'invisible' rules within an institution (Horak et al., 2018). Where strategic management researchers have not been able to explicitly address the way in which culture affects institutions and vice versa (Giorgi, Lockwood, & Glynn, 2015), it is suspected that the two at least interact with one another (Aten & Howard-Grenville, 2012; Horak et al., 2018). Managerial models, practices, and theories should be more often viewed as being culture specific instead of exporting it to other countries without any attention given to the values and context in which these ideas were developed (Hofstede, 2001). Additionally, Hofstede (1980) stated that there must be mechanisms in the institutional environments that permit the maintenance of stability in culture patterns. Therefore, the institutional differences will be examined using Hofstede's widely accepted model of culture consisting of four original dimensions: power distance, uncertainty avoidance, individualism-collectivism, and masculinity-

femininity (Hofstede, 1980, 1991). In 2010, two more dimensions were added: the long-term orientation and indulgence-restraint (Hofstede, Hofstede, & Minkov, 2010). In underlying thesis, these six dimensions of culture (Appendix A, Table 1) will be used to analyze the differences in the institutional environments of the United Kingdom, The Netherlands and Sweden. Considering the fact that this thesis aims to examine the differences between institutional environments in framing SBSR, the focus will be on analyzing the influence of culture on the sustainability initiatives of an organization.

The first one, *power distance*, sees on the extent to which a society tolerates an unequal power distribution to the people that are more powerful than themselves (Hofstede, 1980, 1991). Hofstede (1980) said that if “different cultures can be shown to maintain consistently different power distances in hierarchies, the Power Distance norm can be used as a criterion for characterizing cultures” (p. 99), as many authors already did. Hofstede (1980) measured the Power Distance by computing a Power Distance Index (PDI) by which zero means a small Power Distance and 100 a large Power Distance. These results suggest that The Netherlands have a PDI of 38, the United Kingdom a PDI of 35 and Sweden a PDI of 31 (Hofstede, 1980). It is thus expected that that the degree of unequal power distribution is the highest in The Netherlands, followed by the United Kingdom, and is the lowest in Sweden. Organizations that are located in high-power-distance oriented cultures are relied on authority to make important decisions, causing a restricted ability for organizations to undertake challenges and debates related to social and environmental issues (Horak et al., 2018). As a result, it is expected that organizations in low-power-distance oriented cultures have more freedom to engage in sustainability initiatives than organizations in high-power-distance oriented cultures (Horak et al., 2018). Moreover, considering the fact that organizations in high-power-distance oriented cultures are more bounded by following the rules and regulations as set up by the institutional environment (Hofstede, 1980, 1991), these organizations will respond more strongly to coercive and mimetic pressures than organizations in low-power-distance contexts (Horak et al., 2018). Therefore, it is assumed that organizations in high-power-distance contexts are more likely to frame their sustainability practices in order to answer to these standards.

The second dimension of national culture, *uncertainty avoidance*, sees on the way organizations react to high levels of uncertainty – and therefore risk (Hofstede, 1980, 1991; Horak et al., 2018). Following Hofstede (1980), these uncertainties take in organizations the form of “technology, rules, and rituals” (p. 153). Hofstede (1980) stated that uncertainty is a key concept in modern organizational theories since it is often linked to the concept of environment: “the “environment” which usually is taken to include everything not under direct control of the organization is a source of uncertainty for which the organization tries to compensate” (p. 155). The higher the level of uncertainty avoidance within an institutional environment, the more organizations undertake sustainability initiatives in order to minimize the possibility of environmental risk (Park, Russell, & Lee, 2007). However, this means that organizations have to challenge the established institutionalized norms as well as accept more uncertainty, since sustainability initiatives are not immediately beneficial (Horak et al., 2018). Organizations in low level uncertainty avoidance context, on the other hand, should confine to institutional regulations – which content sees on sustainability initiatives, too. Therefore, suspected is that organizations in institutional environments with a low level of uncertainty avoidance rely more heavily on rules, regulations, and rituals in order to avoid negative consequences (Horak et al., 2018).

They are expected to undertake sustainability initiatives in compliance with those rules, whereas organizations in high level uncertainty avoidance contexts tend to use mimetic isomorphism to imitate the organizations that seem more successful and powerful than themselves (DiMaggio & Powell, 1983; Horak et al., 2018). The latter category, thus, is expected to be more prone to use impression management strategies in order to frame their social responsible behavior.

The third dimension, *individualism-collectivism*, describes the relationship between the individual and the collectivity, which prevails in a certain institutional environment (Hofstede, 1980). It describes the way people live together and is tightly linked to societal norms (Hofstede, 1980). In some cultures, individualism is seen as a virtue (among which the United Kingdom), while in other cultures it is absolutely despised (Hofstede, 1980). Park et al. (2007) stated that as collectivistic cultures share the same interests, they are more inclined to invest in sustainability practices since issues of collectivism, among which problems regarding the environment, are shared by the majority (Hofstede, 1980). Nevertheless, there is evidence that the attention for sustainability concerns is more extensive in individualistic cultures than in collectivistic cultures (Husted, 2005; Katz, Swanson, & Nelson, 2001). Moreover, laws and regulations play an important role in all types of institutional environments, but are often nation specific (Horak et al., 2018). The coercive pressure, thus, has the upper hand and determines to a considerable extent the national boundaries of an institutional environment. Regarding individualism and collectivism, collectivistic institutional environments stress compliance with these laws and regulations since it brings about harmony and balance whereas in individualistic institutional environments the emphasis lays on freedom and a minimum amount of governmental interference (Hofstede, 1980, 1991). Expected is that collectivistic countries pay more attention to laws and regulations as an external motivation towards participating in sustainability initiatives.

The fourth dimension, *masculinity-femininity*, sees on the differences between the two sexes and their consequences for social life (Hofstede, 1980). In masculine institutional environments there is made an obvious distinction between the social gender roles: “men are supposed to be assertive, tough, and focused on material success whereas women are supposed to be more modest, tender, and concerned with the quality of life” (Hofstede, 1991, p. 82). In feminine institutional environments, on the other hand, the social gender roles are overlapping: “both men and women are supposed to be modest, tender, and concerned with the quality of life” (Hofstede, 1991, p. 83). Hofstede (1991) used the masculinity index (MAS) to calculate the rate of masculinity of different countries. Interesting for underlying research is that The Netherlands (14) and Sweden (5) were among the four countries with the lowest MAS-scores and thus belonged to the four most feminine countries, where the United Kingdom (66) scored moderately masculine (Hofstede, 1991, p. 84). Suspected is that in masculine institutional environments economic advancement is chosen over environmental concerns due to their focus on material success and competition, which leads to a reduced commitment to sustainability initiatives since environmental problems are not prioritized (Horak et al., 2018). In feminine institutional environments, however, it is suspected that the focus on social and environmental issues will be prioritized, considering the fact that the quality of life is a major concern.

The fifth dimension, *long-term orientation*, is defined as the strategic orientation towards the present and the past. The ‘long-term’ stands for “the fostering of virtues oriented toward future rewards” (Hofstede et

al., 2010, p. 239), with emphasis on perseverance and thrift. The ‘short-term’ on the other hand stands for “the fostering of virtues related to the past and present” (Hofstede et al., 2010, p. 239), particularly with respect to traditions and fulfilling social obligations. Following the scores of Hofstede et al. (2010), the United Kingdom (25) scored on the short-term side where Sweden (33) and The Netherlands (44) scored more towards the long-term vision. Based on the foregoing, it is expected that long-term orientated institutional environments will demonstrate higher levels of sustainable development (Horak et al., 2018).

The last dimension, *indulgence-restraint*, relates to the happiness – or as academics prefer to refer to it: subjective well-being – within an institutional environment (Hofstede et al., 2010). In indulgent institutional environments, inhabitants generally declare themselves to be happy whilst in restrained institutional environments this is less common (Horak et al., 2018). Horak et al. (2018) stated that participating in sustainability practices would have a significant influence on the level of happiness. Therefore, suspected is that organizations in indulgent institutional environments are more likely to act in a sustainable way than organizations in restrained institutional environments.

The aforementioned six dimensions of culture, closely connected to rules, regulations, values, and habits within an institutional environment, put pressure on organizations to whether or not behave in an isomorphic way (Horak et al., 2018). In the following, the differences between The Netherlands, the United Kingdom, and Sweden – if there are any – will be analyzed in the field of sustainability.

2.4 Connecting the concepts

2.4.1 The relationship between impression management and SBSR

In this research, a relation between impression management and framing SBSR is expected. An organization has multiple tactics to influence the way in which stakeholders view the firm (Bansal & Clelland, 2004) in order to create a desired image or maintain and protect the current image regarding their responsible behavior (Bolino, Long, & Turnley, 2016). Following Tata and Prasad (2015), examining the way in which organizations communicate their responsible behavior through an impression management framework serves several purposes. First, the examination alleviates bridging the gap between the literature on CSR in SMEs and that on impression management by means of using constructs drawn from impression management theory to comprehend the prime movers that cause an organization to engage in SBSR communication. In such way, it also makes further comment on the existing literature regarding organizational impression management. Second, it can extend our understanding of SBSR by investigating what motivates an organization to “manage, maintain, enhance, and repair” its SBSR image (Tata & Prasad, 2015, p. 766), which also leads to a better understanding of the differences in communication efforts among organizations. Third, it can help managers and the organization itself become aware of the multiple forces that could seek the communication of SBSR, and help them to respond to their stakeholder audiences by exchanging information about the socially responsible strategies and activities that the organization uses. Last but not least, the examination of SBSR through an impression management perspective can provide a framework to help SMEs analyze and evaluate their previous communication strategies, learn about the conditions that resulted in a successful communication, and cultivate strategies for future SBSR communication.

Impression management is heavily based on the specific context in which the interaction is taking place (Pearson, 2010). The context in which the relationship between SBSR and impression management will be analyzed in this thesis is the WWW. Considering the fact that organizations have various ways to reach their audience (Khan et al., 2020; Spear & Roper, 2013), communicating via their websites on the WWW is a relatively new way for organizations to promote their images and actions to audiences (Lodhia, 2014). It is no longer the question if people form impressions of organizations based on their websites (Winter et al., 2003; Zhang et al., 2000), since it is proven that organizations use their websites for reputation management purposes as well as improving the organizational image (Adams & Frost, 2004; Campbell & Beck, 2004). The question remains, however, what the effects of these impressions –and thus the framing – of SBSR on the WWW are since they are relatively new and thus little is currently known regarding the topic (Lodhia, 2014).

2.4.2 *Influence of the institutional environment*

Regarding sustainability, “it is not possible to formulate one set of criteria (...) because society will wish to choose in accordance with its prevailing socio-economic, political and cultural background” (WCED, 1987, p. 5). This means that the influence of the institutional environment on choices regarding sustainability – and thus SBSR – is a huge one.

While responsible behavior is broadly investigated in business literature, the role of institutions is up to the present day largely neglected (Brammer et al., 2012). Nonetheless, institutional theorists have argued that the way in which organizations meet the wishes of stakeholders and establish SBSR varies across countries (Campbell, 2007), since new territories mean different institutional contexts with different regulations, norms, cultures, expectations, and behaviors (Kim et al., 2013). This entails that the extent to which organizations in different institutional environments are responsive to the interests of their audiences and how they vary cross-nationally – particularly in today’s increasingly global economy – differs, too (Campbell, 2007). Therefore, the perception of an audience regarding an organization does not only depend on how the organization actually represents itself (Bozzolan, Cho, & Michelon, 2015), but maybe even more on what “resides in people’s mind” (Breton & Côté, 2006). Stakeholders’ perceptions regarding the practices of an organization must thus be in congruence with the social norms, values and beliefs within the institutional environment (Chong & Rahman, 2020). Therefore, this research assumes that the institutional environments influence the use of impression management. Multiple institutional environments will be analyzed and compared to get an answer to the question if indeed institutional environments play a role in the use of impression management.

Moreover, the existing literature largely neglects the role of size on organizations’ engagement with institutional policies and practice (Wickert, Scherer, & Spence, 2016). Khan et al. (2020) stated that the size of an organization influences the relationship with its institutional environment. They state larger organisations have the resources to tackle social and environmental issues more than smaller organisations since SMEs due to their smaller size have limited resources and as a result are unwilling to go beyond the minimum responsible behavior practices required by regulation. Besides, larger organisations attract the attention of the media (Dyck, Volchkova, & Zingales, 2008), which even increases the pressure to conform to the societal expectations regarding sustainability (Christensen, 2016). Consequently, SMEs want to receive the same social

recognition as larger organizations so they are expected to act in accordance with their policies and practices (Khan et al., 2020). This underlying institutional mechanism is defined as isomorphism, as described in the foregoing.

2.5 Theoretical framework

Based on the foregoing, the corresponding theoretical framework can be found in Figure 2:

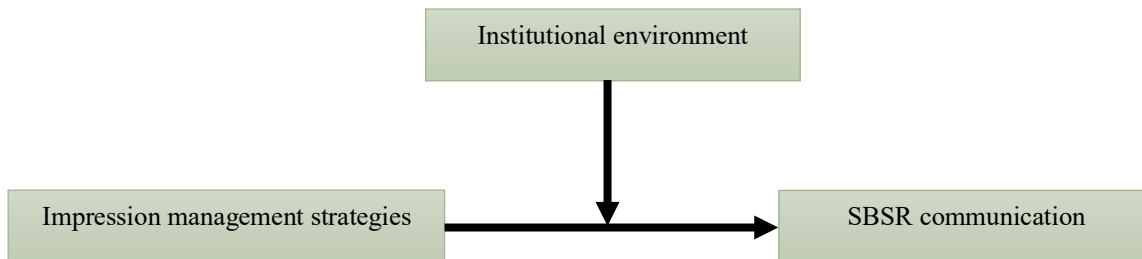


Figure 2. Theoretical framework.

It is expected that the institutional environment has a moderating influence on the relationship between impression management and SBSR communication of a SME. The way in which organizations communicate their SBSR, powered by the impression that stakeholders want to observe, can thus be seen as a result of the impression management strategies that are used. The institutional environment, on its turn, moderates this relationship given the fact that the extent to which the impression can be framed depends on cultural norms and values, rules, and laws.

3 Methodology

In this chapter, the methodology underlying the research process will be discussed. First, the research method will be described (§3.1). Second, the sample and the data collection (§3.2) followed by the data analysis, consisting of the process of creating the codebook (§3.3), will be presented and explained. Finally, the quality of research (§3.4) and research ethics will be discussed (§3.5).

3.1 Research method

This research wants to examine how firms in the United Kingdom, The Netherlands, and Sweden differ in their use of impression management strategies to frame their SBSR communication. These impression management strategies are incorporated in the narratives and visuals used on the company's websites. With a combination of narratives and visuals, an organization can clarify its judgement, statements, and actions regarding sustainability (Kudo & Mino, 2019). In other words, narratives and visuals enable framing. Therefore, this research will focus on the interpretation of the narratives and visuals that an organization sends to its audience through its website.

Within research, qualitative data is used to generate an answer to explorative and explanatory research questions (Vennix, 2016). Qualitative research is not about mapping out figures, but about exploring and providing insight into a certain theme or issue (Reulink & Lindeman, 2005). This is due to the fact that qualitative research not only addresses the 'if' question – that is only answered when applying quantitative research – but it also tries to answer the 'why' and the 'how' (Sutton & Austin, 2015). As a result, qualitative research prevents a model from merely being tested, resulting in either a true or false, as it is characterized by its continuous reflection (Vennix, 2016). Vennix (2016) clarifies this process of reflection by the constant interaction between theory, observation, and analysis which stresses the open-ended nature of the research. Following Jackson, Drummond, and Camara (2007), the freedom that comes with this interaction leads to a broader interpretation of the results since it prevents the researcher from being stuck on specific numbers, close-ended questions, and literature. Using observations, qualitative research does not ratify data – it collects it (Merrick, 1999). Qualitative research is thus open to the identification and investigation of new knowledge and provides a more in-depth look into the behavior of organizations (Jackson et al., 2007). Regarding this research, collecting data from company's websites through observing those websites allows the researcher to identify and investigate organizational specific approaches to sustainability and how they are framed. The aforementioned characteristics legitimize the choice for a qualitative approach in underlying research, as well as the use of ATLAS.ti.

Furthermore, Reulink and Lindeman (2005) state that if there is little knowledge about the chosen issue of research, qualitative research is the better option. Analyzing websites is quite a new form of conducting qualitative research, although some scholars already preceded in this method (Abdullah & Aziz, 2013; Ingenhoff & Fuhrer, 2010; Okazaki, 2006; Pollach, 2005). Considering the fact that in this research the narratives and visuals used on a company's website are central, a specific form of qualitative research will be conducted: a content analysis. Conducting a content analysis focuses on the formulation of words, phrases,

and concepts (McMillan, 2000). Following McMillan (2000), performing a content analysis leads to a more extensive understanding of the data. Advantageous about content analysis is that it can be used qualitatively to collect, process, and interpret data – while, at the same time, it can also be used quantitatively to quantify the presence, meanings, and relationships of such certain words, themes, or concepts (McMillan, 2000). More specifically, a content analysis aims to understand the written language in a specific social context (Stemler, 2000). The words that organizations use to frame their sustainability practices and the meaning of those words can, thus, be analyzed and understood. Moreover, McMillan (2000) stated that content analysis in a web-based context “may provide researchers with insights into ways to adapt a stable research technique to a dynamic communication environment” (p. 80), so company’s websites are an appropriate context for conducting this analysis.

The understanding of the words used is further encouraged by the use of inductive codes, also known as initial or open coding (Frieze, 2019). Since inductive codes provide a good fit between the qualitative approach and the research question, inductive research is often used by exploratory research (Pedersen, Gwozdz, & Hvass, 2018). The open coding works ‘bottom-up’, meaning that the observations lead to the data collection (Thomas, 2006). This helps to identify the specific patterns in behavior as the context determines the data, which eventually leads to a complete picture of how an organization frames the messages that it communicates to its audience (Frieze, 2019). Underlying research is exploratory as well. The websites are analyzed based on characteristic elements in words, text, or colors that indicate sustainability. Therefore, the use of inductive codes fits the way in which this research can be performed best.

3.2 Sample and Data collection

3.2.1 Sample

The sample was randomly drawn from the Orbis database which contains financial and business information on about 200 million companies worldwide, based on annual reports. The Orbis database is especially helpful to gather data on private (non-listed) companies and ownership structure (RU, 2021). The first requirement for the selected organizations is that they should operate in the fashion industry, whether they sell or manufacture clothes or both. The second requirement is that the organizations should have a company website. This criterium is also the most important one as websites are the central subject of analysis in underlying thesis. The third and last requirement is the country of origin. The Orbis database contains organizations located in Europe, which were narrowed down in the sample to firms in the United Kingdom, The Netherlands, and Sweden. The reason for this reduction of organizations is that the countries should have their websites available in the English language. Besides the fact that this is necessary for textual interpretation, websites in other languages are also inconvenient since the data collectors do not speak any language besides Dutch and English.

At the beginning of this research, a sample of 373 organizations was randomly chosen. The randomness of the sample should be stressed, since each unit of the sample should have the same chance of being represented in the collection of sample units (Krippendorff, 1980). Given the fact that websites come online frequently, can be changed effortlessly, and can be removed easily, it is important to note which

websites were analyzed and when. McMillan (2000) stated that for these characteristics “selecting a true random sample [on the WWW] may be next to impossible” (p. 81). This research started in February 2021 and the complete number of screenshots of the websites was taken in April 2021, which means that the observation period of the data coming from the websites approximately took place around that time period as well. From these initial 373 organizations, some organizations were deleted from the sample because they did not sell any garments, did not have a company website – or which was under server maintenance – or had a website written in the Swedish language. Some organizations unintentionally occurred multiple times in the dataset, and thus were removed from the sample as well. In the end, a final sample of 144 organizations was selected containing 79 Dutch firms, 48 firms from the UK, and 17 firms from Sweden.

The sample consists of both public and private organizations, with the number of employees ranging from 1 to 992. These organizations can be defined as B2B, private, public, profit, and non-profit companies. Important to stress here is that the organizations in the sample cannot be defined as corporations. That is the reason for the choice of terminology regarding organizational responsible behavior in this thesis: the term SBSR is used since the term CSR would not be correct. The majority of the chosen organizations provides whole clothing collections, particularly clothing for a specific target group (e.g. bridal clothing, baby clothing) or clothing for work. A significant part of the organizations also provides sewing workshops next to their sales activities.

3.2.2 *Data collection*

The data is collected from the sample by coding the narratives and visuals on the company’s websites. In collaboration with two other researchers, the company’s websites were first screenshotted. Since the objective of this study is to analyze how organizations describe and portray themselves regarding sustainability practices, the webpages screenshotted included the homepage, the “About Us”-pages and the “Sustainability” pages – if there were any. Following (Pollach, 2005), there are several reasons for laying emphasis on the “About Us”-pages when you want to analyze an organization based on its website. The “About Us” sections fully present the organizations, taking into account the difficulties regarding the hierarchy and interconnectedness of individual pages and their implicit information about other pages (Pollach, 2005). First, the information they could provide about themselves is potentially unlimited in breadth and depth, which makes the information that is provided all the more important (Pollach, 2005). Second, organizations obviously aim to present themselves in the most positive way possible. Therefore, organizations pay particular attention in this section to the selection of information and the use of persuasive appeals. Lastly, “About Us”-sections seem to be targeted at no audience in particular, which means that their readers could be anybody ranging from current employees to customers, journalists, or academics. This poses particular challenges to content design, since their image should be positive towards all these different kind of audiences (Pollach, 2005).

Subsequently, following Höllerer, Jancsary, Meyer, and Vettori (2013) and Pollach (2005), a content analysis was conducted to systematically categorize the content and inductively develop codes and categories with regard to different aspects of the narratives and visuals included in our sample. Coding is “mapping of a set of units of analysis into the terms of an analytical language” (Krippendorff, 1980, p. 82). It is the process

in which words, themes, and concepts in text and visuals are categorized, in order to analyze results (Bleijenbergh, 2015). The screenshots were coded using ATLAS.ti, a software program for textual analysis, which is used to locate, code, and annotate findings in primary data material, to weigh and evaluate their importance, and to visualize the often complex relations between them (Frieze, Soratto, & Pires, 2018). After the coding was done, the codes were analyzed using the different features and mechanisms ATLAS.ti has to offer to centralize the information required and to enable data analysis to be performed in the software itself (Frieze et al., 2018). The analysis of the codes led to the gathering of the results. While analyzing the codes, the focus laid on the number of codes that could be identified, how frequent the codes were used, the repetitiveness of certain relationships that were found between the codes, and the extent to which specific codes were dominant in their relationship to framing sustainability. In total, 222 documents – which are the implemented screenshots – formed the basis for this research (Appendix B). These screenshots included 429 units of text and 517 images. In total, there have been 12.041 codes linked to these 222 screenshots.

3.3 Data analysis

In the past few years, the analysis of websites have gained attention (Höllerer et al., 2013; Pollach, 2005). However, none of the developed frameworks include the communication of narratives and visuals (Pollach, 2005) which is of major importance in the underlying analysis. Therefore, based on Sagiv, Simons, and Drori (2020), an inductive and interpretive approach was used to iterate between data collection, analysis, and the existing literature in order to explore the differences and overlaps in the sustainability communication through narratives and visuals on the company's websites.

As stated in the previous paragraph, the analysis started with a content analysis. The analysis was performed by the researcher and two others, who already collected the data collaboratively. In order to be able to analyze the data, categories that need to be coded were determined. As no existing codebook in previously published works appeared applicable for the scope of this research, a new codebook was created by the researchers.

3.3.1 The codebook

The codes of the initial codebook were stored in Excel and can be found in Appendix C.1 t/m C.4. The researchers set up a detailed codebook to be able to analyze all aspects of the company's website. Both deductive as well as inductive codes were used in the codebook. First, inductive codes referring to specific characteristics of the webpages such as colors used for text, images, and the background, the fonts used, and (visual) vocabulary used were determined. Nevertheless, the effect of color on consumer's perception and emotional responses is confirmed in literature (Kuo, Chang, & Lai, 2021; Lin, Lo, & Huang, 2016), and it is even considered to be one of the direct antecedent to online shopping behaviors (Lin et al., 2016). These general characteristics of a webpage can help to reveal the relationships between the usage of images and the text on websites.

Moreover, overarching themes regarding sustainability were identified and adjusted to the specific categories that all three researchers required for their own research. A detailed overview of which codes are

used to determine the concepts can be found in the data structure (Appendix D), and are explained in Appendix D. The deductive codes are pointed at measuring SBSR and include the three pillars of sustainability (social, economic, and environmental) in accordance with the TBL (Elkington, 1999) (Appendix E.1). Both images and text are coded based on these categories. Especially for underlying research, two extra dimensions were added based on the work of Dahlsrud (2008): the stakeholder and the voluntariness dimension. These dimensions were not added explicitly but implicitly because in that way, the other two researchers could make use of (the results flowing out of) the codes as well. Moreover, the codes see on directly observable words and visuals since the researchers coded concepts for each other. This way, the researcher is certain that the other researchers coded the codes that are crucial for underlying research correctly. As a result, the stakeholder dimension is referred to terminology regarding customers and the voluntariness dimension is derived from ethical codes. By including ethics, organizations show their own considerations or hope to meet the expectations of their costumers (Creyer, 1997). “Consumers form a number of different expectations; whether or not those expectations are met is crucial in determining their level of satisfaction or dissatisfaction” (Creyer, 1997, p. 423) – and thus for the value creation ergo the survival of the organization. Also, the codes used for analyzing the motivation for sustainability of an organization are meaningful for these two dimensions (Rodriguez, Svensson, & Eriksson, 2018). Therefore, using these codes, it becomes clear whether an organization uses sustainability as a framing tool to fulfill its own needs or as an actual goal to meet the needs of society. Additionally, as to analyze the framing further, the impression management strategies by Jones & Pittman (1982) are considered while drafting the codes (Appendix E.2). First, these strategies were not directly adopted in the codebook since the researcher thought the codes could not be directly observed. Later, however, the researcher added the codes for each impression management strategy and coded the narratives and visuals on the webpages. The impression management strategy that best fit the visuals and text was chosen based on their characteristics in literature (Appendix E.2). As is shown in Appendix E.2, the intimidation strategy is not included in this research, since it does not fit the goal of the companies involved and thus it is expected not to find any data around this impression management strategy.

Next, the Excel sheet was imported into ATLAS.ti and the coding was performed. Since the organizations use e.g. different terms, visuals, strategies, and colors for the sustainability communication on their websites, the researchers added new codes to the codebook throughout the whole (iterative) coding process. An example of how a company’s webpage is coded in ATLAS.ti can be found in Appendix F. After the coding was done, ATLAS.ti put the codes into categories, allowing codes to be traceable after performing the analysis. The analysis is done using the analytics tools within ATLAS.ti, which exhibits how frequent specific codes on words, phrases, or word combinations are used in the text on the company’s website or what kind of images are dominantly used. These tools include the ‘Code Cooccurrence Explorer’, the ‘Code Cooccurrence Table’, the ‘Code Document Table’, and the ‘Query Tool’. The data arriving from these tools are used to interpret how organizations use framing in communicating their sustainability practices. Then, the differences and overlaps between the coding on the different websites are analyzed. In case of high overlap in the values, beliefs, and characteristics between organizations, many commonalities in the use of visual and textual elements, and only little differences are expected to be observed (Koornneef, 2021). The analysis that

sees on the difference between the three institutional environments is based on the cultural dimensions of Hofstede (1980, 1991, 2010) as explained in Table 1 (Appendix A).

3.4 Quality of research

To meet the quality of the research at an appropriate level, several criteria have to be met while performing a qualitative research in empirical context (Bleijenbergh, 2015; Boeije, 2012). In the following, attention will be paid to the validity, reliability, transferability, and verifiability of underlying research.

First, validity means that the research measures what should be measured (Boeije, 2012), which is achieved by the development of insights about the concepts of research through literature studies (Vennix, 2016). In qualitative research, validity is enhanced by triangulation validity (Finfgeld-Connett, 2010), which means that multiple sources of data, methods, investigators, or theoretical frameworks are incorporated (Stemler, 2000). This triangulation then leads to the most likely conclusion regarding the research question. Based on that, the researcher uses parts of other accepted measurement techniques from preexisting research, which increases the chance that errors made in the process are identified in time and can be prevented (Vennix, 2016). However, many scholars have raised concerns about the validity in content analysis of framing (Matthes & Kohring, 2008). This concern is based on the nature of a frame, as it is difficult to identify and hard to code in a content analysis. Matthes and Kohring (2008) state that the deductive approach, which is leading in underlying research, is inflexible since it is based on already established frames – in this case, the impression management strategies as defined by Jones and Pittman (1982). Therefore, Matthes and Kohring (2008) state that it is better to split the frame into separate elements instead of directly coding the whole frame. As stated above, this research is conducted in that type of way since the dimensions – both regarding SBSR as impression management strategies – are coded indirectly. This improves the validity, because the common assessment is that concepts are empirically determined and not subjectively defined (Matthes & Kohring, 2008).

Second, reliability sees on the avoidance of accidental or unsystematic errors in observations (Boeije, 2012). To maintain a certain level of reliability, the researcher must secure that the instrument of measurement was tested before being used in gathering data. In this research, it means that different people should code the same text and visuals in the same way. “Reliability problems usually grow out of the ambiguity of word meanings, category definitions, or other coding rules” (Weber, 1990, p. 15) which can be prevented by developing a set of explicit recording instructions since “the researchers have been working so closely on the project that they have established shared and hidden meanings of the coding” (Stemler, 2000, p. 3). Therefore, the researcher and the other two researchers who coded the data first all coded three screenshots to see whether they linked the same meaning to the concepts and thus coded the screenshots the same way. The codes that turned out ambiguous were further explained under Code Description (Appendix B). These descriptions allow outside coders to meet the reliability requirements (Stemler, 2000). Moreover, to further increase the reliability, the researchers made sure that all webpages were coded the same way by dividing the codes in three groups. Every researcher was responsible for a third of the codes and coded every webpage with these codes, what led to unity in the coding process. However, the direct influence of the researcher can never be completely ruled out since within qualitative research, the data is obtained by observation in which the researcher himself is the

research instrument (Reulink & Lindeman, 2005). It is up to the researcher to determine what is relevant and what is not, which means that interpretations of the same data can vary. This qualitative research thus entails a high degree of subjectivity which might be problematic to replicate the coding process, affecting reliability in a negative way (Bleijenbergh, 2015).

Third, the concept of transferability sees on whether there is a balance between contextual relevance and abstractness (Fingeld-Connett, 2010). In other words, it should be possible to transfer the results of underlying research to another context with different a social setting. This research has coded 144 websites of organizations from the United Kingdom, The Netherlands, and Sweden operating in the fashion industry. Although the sample size is large enough, the context in which the research is done is rather specific. Therefore, it is questionable whether the results obtained can be transferred to other industries or different institutional environments. However, given the qualitative nature of this research, the goal of this research is to explore new theory instead of providing generally applicable conclusions. This makes the criterium of transferability less of an issue since providing generally applicable conclusions is one of the main criteria for transferability (Fingeld-Connett, 2010).

Lastly, verifiability refers to the justification of the methodological choices that were made during the research and how the data was collected (Bleijenbergh, 2015). As opposed to qualitative research based on interviews, a disadvantage regarding the verifiability of a content analysis conducted on the WWW is that the data could not be recorded and transcribed nor that the data remains the same as the webpages are subject to change. Nevertheless, within this research, the verifiability was guaranteed by an extensive discussion of the data collection and the data analysis in the previous paragraphs of this chapter. Moreover, supporting documents have been provided in the Appendices A t/m E.

3.5 Research ethics

While conducting research, several ethical and moral issues should be taken into account (Bryman, 2012). These include among others the conduct of the researcher in the field, the treatment of participants, the guaranty of confidentiality and anonymity, and the application of the findings in the organization or society. Concerning the conduct of the researcher in the field, the ideal situation is that the researcher has no role in gathering the data. Nevertheless, while conducting underlying content analysis, the researcher did have a role. As stated above, the researcher is the research instrument (Reulink & Lindeman, 2005) which means that the researcher determines what is a relevant observation and what is not. Thus, the data is collected subjectively which makes the conduct of the researcher in the field considerable one.

Regarding the treatment of participants and the guaranty of confidentiality and anonymity, in any mainstream content analysis it is important to maintain a good relationship with the respondents interviewed by informing them about the goal of the study and the information used (Bryman, 2012). However, in this research no respondents were involved. Instead, webpages of private and public organizations operating in the fashion industry were analyzed. Since the organizations openly put their webpages on the WWW and this research only uses the screenshots taken of those webpages for own use, anonymity and confidentiality is no issue (Lewis, Zamith, & Hermida, 2013). The names of the organizations analyzed do not have to be hidden,

too. Moreover, there is no copyright infringement regarding the images and text used from the websites since the sources are listed.

Finally, the findings of this research are valuable for both the organizations analyzed as well as for society. When the organizations know how their sustainability framing is experienced by their audiences and the customers are aware of this framing as well, both parties can make advanced rational choices regarding their communication and purchases.

4 Results

In this chapter, the results of the content analysis are presented. First, the results of the analysis regarding the SBSR communication of organizations are discussed. Next, the results of the analysis of the impression management strategies used by organizations while communicating SBSR are evaluated. Finally, the results regarding the analysis of the United Kingdom, The Netherlands, and Sweden will be compared to find an answer to the part of the research question regarding institutional differences.

4.1 Analysis of the SBSR communication

A first step in finding an answer to the research question is understanding how organizations use SBSR communication on their websites. As stated in the previous chapters, the concept of SBSR is defined by five dimensions: environment, social, environment, stakeholder, and voluntariness (Dahlsrud, 2008). Based on the TBL, the environmental, economic, and social dimensions are explicitly coded in the data while the stakeholder and voluntariness dimensions are not. Paying specific attention to different codes regarding sustainability, the SBSR communication could be analyzed based on these five dimensions (Appendix D and E.1). An overview of the codes used to determine the sustainability communication can be found in Appendix G.1. The outputs, figures, and tables referred to in this chapter can be found in Appendix G.2 t/m G.9 and in Appendix H.

4.1.1 Environmental sustainability communication

Regarding the environmental sustainability communication, a first finding is that the code referring to environmental aspects only (WordsMT-Env) is used 167 times (Appendix G.1). Out of these 167 times, the codes were linked to sustainability 160 times as well (WordsMT-EnvSustain). This shows that in most cases the environment is only present when it is mentioned in relation to sustainability. This is apparent, for example, from the following expressions that organizations use on their websites:

“We make all our pieces in our Brighton boutique, meaning there is minimal carbon footprint on our lingerie. We also use UK suppliers as much as possible and use natural fibers such as silk and cotton as our base fabrics, which reduces plastic pollution.” (10:27)

“I use new fabrics [and] I also try to give new life to discarded and worn-out garments and materials. Sustainable use of materials, ecological economy, timeless creations, recycling and reuse are of paramount importance.” (201:13)¹

These quotations show that organizations especially aim to communicate their environmental sustainability based on the use of sustainable materials to counteract negative impacts on the environment (Appendix H.1,

¹ “Ik gebruik nieuwe stoffen [en] ik probeer ook nieuw leven te geven aan afgedankte en versleten kledingstukken en materialen. Duurzaam omgaan met materialen, ecologische economie, tijdloze creaties, recycling en hergebruik staan hoog in het vaandel.”

Figure 3). A relevant buzz word that is often used in this context is ‘organic’ (Buzz_Organic). Buzz_Organic is coded 32 times, among which 17 times in combination with environmental sustainability. Afriek, for example, states that “[...] growing organic cotton in a holistic way (...) benefits the planet (through crop rotation and no use of toxic pesticides) and the people (education on sustainability and guaranteed buying of the cotton)” (203:77). Moreover, Cars Jeans uses organic denim, promoting that “[...] this product is made from organic cotton grown without pesticides, herbicides or products polluting water and air” (2:14).

However, organizations do not only use the used materials as an indication to communicate their environmental sustainability:

“Energy efficiency is a key component of our environmental program. Reducing the energy we use through using smart lighting, keeping air conditioning use to a minimum and switching off equipment, rather than leaving it on standby all helps the environment and saves us money. We regularly review our suppliers and, when viable, endeavour to use green power.” (75:26)

“In 2008 Rwanda banned plastic bags as one of the first countries in the world. This has inspired and encouraged us to shift towards a plastic free production and packaging.” (203:80)

“Within our offices we provide recycling facilities for all waste products which are recyclable. Our meeting rooms are equipped with large format AV facilities to negate the need for paper hand-outs. Within our distribution centre we use reusable packaging for the majority of our online orders and shipments. We have a policy of reusing packaging whenever possible, you’ll notice our online order packaging comes with handy adhesive strips to allow you to use it again. When reuse is not possible, or a box becomes too old to reuse, we recycle. As a business, our total waste output is monitored and certified by Wastepack in compliance with the Environment Agencies Packaging Waste Regulations.” (75:7)

“All products are shipped in recycled cardboard boxes. We also specifically choose not to use product shipping via letterbox post. This usually requires a plastic shipping bag, which has a greater chance of returning to nature. The plastic packaging containing the clothing is made from recycled plastic. Our aim is to have this completely replaced by biodegradable plastic by 2025.” (2:98)²

These quotations show that organizations go greener throughout their whole production process. They do not only contribute to a more sustainable future by paying attention to sustainable materials but also by energy efficiency, green power, going plastic-free, replacing paper hand-outs and recycling as much as possible. Moreover, organizations mention the packs they are part of to show that they really care about making a

² “Alle producten worden verzonden in dozen van gerecycled karton. Wij kiezen er ook specifiek voor geen gebruik te maken van product verzending via brievenbus post. Hier is meestal een plastic verzendzak voor nodig wat een grotere kans heeft terug in de natuur te komen. De plastic verpakkingen waar de kleding in zit wordt gemaakt van gerecycled plastic. Ons streven is om dit tegen 2025 in zijn geheel vervangen te hebben voor biologisch afbreekbaar plastic.”

change. As a result, the buzz word regarding the level of importance (LOI) that organizations attach to environmental sustainability is also relevant. The code for LOI (Buzz_LOI) is coded 114 times among which 27 times in relation with environmental sustainability (WordsMT_EnvSustain). Examples can be found in the following quotations:

“We are committed to making a difference to the lives of people in our communities and the environments we work in. As well as minimizing our impact on the environment, as a business that benefits from the environment, we have a duty to put something back.” (75:18)

“It is Barbour’s aim to continuously review and improve the company’s environmental performance and to prevent and minimize any environmental impact.” (137:1)

“For Dutchess, designing and producing with special attention to people and the environment is self-evident.” (92:18)³

“In a world where we now have overexploited the earth’s resources, there’s only one way to go forward and we must talk together to get what’s required. In corporation based on relevant knowledge we can both innovate and improve.” (173:84)

Organizations want to communicate on their websites that they believe that it is time to make a change. Noteworthy is the way in which the organizations communicate differently within aforementioned quotations. In the first two, the organizations focus on preventing the negatives outcomes of their practices in the fashion industry (TextValence_Negative). This can be found in the use of the terms *“minimizing our impact on the environment”* (75:18) and *“minimize any environmental impact”* (137:1). The organizations behind the last two quotations on the other hand focus on the future and doing better to improve the current environmental situation (TextValence_Positive): *“there’s only one way to go forward and we must talk together to get what’s required”* (173:84). A third category that existed within the text valence coding was a neutral description (TextValence_Neutral). This last category was coded the most (144 times), followed by a positive description (70 times) and the least coded category was a negative description (17 times). Moreover, the positive description is closely linked to the code regarding LOI (Buzz_LOI). In 66 out of the 70 times TextValence_Positive is coded, it is coded in relation to Buzz_LOI (Appendix G.3, Figure 4). This connection can be explained by, for example, organizations stressing the LOI regarding the use of second-handed materials and natural fibers as a reaction to the throwaway culture that is currently receiving a lot of attention (Choi et al., 2018). Afriek literally acknowledges this problem on their company’s website, writing:

“We live in a fast paced society and Fast Fashion is a product of our time. This means producing cheap clothing rapidly by mass-market retailers to the latest trends, often producing much more clothes than

³ “Voor Dutchess is ontwerpen en produceren met aandacht voor mens en milieu vanzelfsprekend.”

demanded by the consumers. This has become a crucial issue in terms of overproduction and underpaid labour, causing detrimental harm to the mental and physical health of a lot of people, and increasing waste while exploiting our planet.” (203:67)

This quotation shows that organizations are increasingly aware of the condition planet earth is in and that they feel the urge to compensate for, and find ways to prevent these negative effects, since – to a greater or lesser extent – they have caused them. Organizations thus want to convey that they take responsibility for their actions and will no longer overexploit the earth’s resources but want to put something back to the environment – and as a result, communicate this wish to their customers.

4.1.2 Social sustainability communication

Regarding the social pillar, the words connected to social aspects only (WordsMT-Social) is coded 223 times and those referring to social as well as sustainable aspects (WordsMT-SocialSustain) are coded 102 times. About half of the codes regarding the social pillar thus sees on sustainability. This means that organizations also often show social activities that are not connected to sustainability, such as working conditions, social values and norms, and the workers behind the production process. This can be explained given the fact that being a sustainable business does equal respecting the health of workers and consumers, respecting human rights, and creating new and more transparent ties with communities (Sicoli et al., 2019), but this responsible behavior does not necessarily equal sustainability. There where both social and sustainability are coded (WordsMT-SocialSustain), most codes see on the accomplishment of fair labor. Musto, for example, is committed to “[...] *creating products that are manufactured under fair, legal and safe working conditions*” (75:78). They state that if the factories they work with do not meet their standards, “[...] *we would work with that factory to help it improve and comply with our Code of Conduct for Suppliers (CCS) rather than cease trading which could have a negative impact upon the workers due to loss of trade*” (75:79). This thus shows that the organization wants to communicate a strong social responsibility regarding the employees. In addition, Cars Jeans explicitly mentions its core values regarding the working conditions of their employees on their website:

“The working conditions of the employees in the factories are of great importance to us. We therefore pay attention to: no forced labour, no child labor, decent working hours, living wage, no discrimination, fire safety assurance, occupational health and safety, environmental protection.” (2:97)⁴

However, organizations do not only want to convey that they care about the working conditions of employees; they also want to pay attention to personal discrimination:

⁴ “Voor ons zijn de arbeidsomstandigheden van de werknemers in de fabrieken van groot belang. Wij letten dan ook op: geen dwangarbeid, geen kinderarbeid, fatsoenlijke werktijden, leefbaar loon, geen discriminatie, brandveiligheidswaarboring, gezondheid en veiligheid op het werk, bescherming van het milieu.”

“All aspects of employment relationship shall be based on the principle of equal opportunities, regardless of race, colour, sex, religion, political affiliation, union membership, nationality, social origin, deficiencies or handicaps.” (75:12)

“Barbour will always conduct our business with integrity and respect for human rights. We will always ensure safe and fair working conditions throughout our supply chain including our commitment to ethical sourcing. We will always ensure that we comply with relevant and local current legislation and industry standards to ensure that labour standards and human rights at the workplace are met.” (137:1)

“As a business within society, we play our part in supporting the UN Declaration of Human Rights as a necessary foundation for social development and economic progress. We are committed to upholding the ten principles of the UN Global Compact covering human rights, labor, environment and anti-corruption throughout our operations. We are also committed to supporting the International Labor Organization's Declaration on Fundamental Principles and Rights at Work, including its core labor conventions to eliminate forced, compulsory or child labor; to eliminate discrimination in employment and occupation; and, respect for freedom of association and collective bargaining. We are committed to fair and equal treatment in human resource matters, including recruiting, training and development, promotion, transfer, compensation and benefits, discipline, redundancy and dismissal, etc. We do not discriminate on the basis of gender, age, religion, marital status, race, sexual orientation, disability, disease, pregnancy, trade union and/or political affiliation. We reward everyone based on individual performance.” (210:1)

These quotations add to the social sustainability communication of the employment practices by mentioning more personal aspects of the employment relationship. Fair, legal, and safe working conditions (75:78) include, for example, “[...] a zero-tolerance approach to child labour, forced labour, prison labour, sexual abuse or discrimination and unsafe working conditions” (36:13) and “[...] earning a fair wage and working under humane conditions” (31:3)⁵. By adding race, color, sex, religion, political affiliation, union membership, nationality, social origin, deficiencies or handicaps, all the personal aspects of an employee are protected. Barbour stresses that it is important to comply with the local current legislation and industry standards to be completely sure that the working conditions for employees are protected. Barbour and Kwaspen-group explicitly mention human rights, too.

“All our locations have BSCI, Accord, ISO9000, and Wrap certifications.” (209:5)

In addition, Kwaspen-group published a Code of Conduct, focusing on the previously stated certifications. The BSCI certification can, for example, be found by I SAW IT FIRST (36:67) too and the ISO-certifications are published by multiple organizations. O'Neills even devoted a whole page to it (Appendix I). From the 164 times external references like quality certifications (Ext_Ref-Quality) are coded, 32 times a relation with social

⁵ “[...] verdienen een eerlijk loon en werken onder menswaardige omstandigheden.”

sustainability (WordsMT-SocialSustain) was found. Hence, organizations use these certifications to communicate their social sustainability practices towards their audience. This fits the finding that out of the 70 times a positive description (TextValence_Positive) was coded, 53 times it showed a connection to social sustainability (WordsMT-SocialSustain) because organizations want to derive positive feelings from their audiences by mentioning the charities they support and the certificates they hold (Appendix H.2, Figure 5). By communicating their norms and values regarding social sustainability, the organization implies a responsible behavior with the aim to create value (Sicoli et al., 2019).

4.1.3 Economic sustainability communication

The output in Appendix G.1 shows that the code most frequent used code sees on economic words (WordsMT-Eco) and is used 307 times, of which only 81 times in relation to economic sustainability (WordsMT-EcoSustain). Organizations thus mainly mention economic aspects on their websites, which means that less attention is paid to the other two pillars of the TBL – a phenomenon that Giddings et al. (2002) already described. Besides, there are much more economic aspects on the company's websites than economic aspects that refer to sustainability. This is due to the fact that many organizations name the payment methods and the prices for the clothes that are sold on the websites which are pure economic aspects. Moreover, organizations mention their resources but not that they are used efficiently, responsibly or in a sustainable manner to gain profit which also does not yield in the label 'sustainability'. Economic sustainability can be found in, for example, *“an attempt to limit wastage (...), which means that we are not left with any dead stock”* (10:28) since wastage and dead stock are considerable economic problems for organizations on one hand and have major environmental and societal impact for society on the other hand. Organizations often use phrases as *“[...] utilizing new technology to improve efficiency and productivity”* (15:5), *“[...] good value for money”* (1:2)⁶ and *“[...] long-term relationships with suppliers”* (2:2)⁷ on their websites. This can be found in the close connection between economic aspects (WordsMT-Eco) and distinctive characteristics (Buzz_Distinctive/Characteristics) of the products.

“Some of our fabrics are dead stock (fabrics that – despite their beauty – would go to waste) so this and our love for keeping it local means we are a very respectable shop indeed.” (7:6)

This quote shows that the organization sees dead stock as a characteristic of their products rather than a way to pursue sustainability. Moreover, the production process and the characteristics of the product are also often mentioned by using buzz words regarding hand-made items (Buzz_Hand-made) and innovation or technologies (Buzz_Innov/Techno). A distinction can be made between three communication strategies. First, organizations that focus on the production process, innovation and on the quality of products. For example, on the website of Morph Costumes a whole timeline is presented in which the innovation activities per year are described (Appendix H.3, Figure 6). Second, organizations that lay their focus on the designing or adjusting

⁶ “[...] goede prijs-kwaliteitverhouding”.

⁷ “[...] lange termijn relaties met leveranciers”.

clothes. Those organizations often use the word “hand-made” (Buzz_Hand-made) to refer to their production process. This often goes hand in hand with naming the employees who work there and the quality of the product. Cute Cute, for example, writes the following on their website: *“Magda and her team of local mums are dedicated to producing high quality hand made accessories for children.”* (43:24) and Jobeeny writes: *“The collection is handcrafted from the finest materials, hand finished by skilled craftsmen and incorporate original and creative clasps and buckles designed in the U.K. and hand stitched in Portugal.”* (156:14). This communication strategy mainly concerns smaller organizations. The third and last category sees on organizations that do not or barely mention the production process but do mention the quality and unique character of the products. For these organizations, communication by pictures rather than text is recurring theme. The codes used by these organizations are mainly distinctive characteristics of the product (Buzz_Distinctive/Characteristic), hand made (Buzz_Hand-made) and heritage (Buzz_Heritage). An example can be found on the website of Alice & Astrid:

“Alice & Astrid silk nightwear is made in England and designed in both UK and Scandinavia by Astrid Blake; unique hand printed silk satin nightwear, cosy cotton pyjamas and nightshirts with a nostalgic feel for relaxing at home or wearing out and about.” (17:36)

4.1.4 Stakeholder sustainability communication

Stakeholders play an important role in the motivation for organizations to behave in a sustainable way (Kudo & Mino, 2019). Therefore, organizations want to meet the wishes of their stakeholders using the communication on their company’s websites. This dimension of SBSR sees on the external motivation (Motiva_External) of an organization to engage in sustainable practices (Appendix F.1).

“We want to inspire our customers to make more sustainable choices. Sustainably made clothing that is produced through responsible production and sustainable materials will therefore become increasingly important in the choices we make as an organisation. In 2025 we aim to have all our clothing produced in this way.” (2:95)⁸

“I know you want to feel beautiful, unique and special in your wedding dress and it’s hard when there are so many dresses out there that don’t feel right, they don’t express your personality, they are not you. That’s why I created La Poesie Bridal, luxurious light gowns that marry traditional silk fabrics with edgy detailing for a modern bride. Whether your look is effortlessly chic for City Hall wedding, ethereal layers for rustic barn or a barefoot elopement on the beach, relax I’ve got the dress for you.” (22:8)

⁸ “We willen onze klanten inspireren in het maken van duurzame keuzes. Duurzaam gemaakte kleding dat is geproduceerd doormiddel van verantwoorde productie en duurzame materialen zal daarom ook steeds belangrijker worden in de keuzes die wij maken als organisatie. In 2025 streven wij erna dat al onze kleding op deze manier wordt geproduceerd.”

Both quotations shows that the organizations want to reason from the customer's point of view. The costumer is central; the organization wants to fulfill their needs.

“Barbour will always conduct our business with integrity and respect for human rights. We will always ensure safe and fair working conditions throughout our supply chain including our commitment to ethical sourcing. We will always ensure that we comply with relevant and local current legislation and industry standards to ensure that labour standards and human rights at the workplace are met.” (137:1)

This quotation of Barbour has already been illustrated when discussing the social sustainability communication but is also relevant in the light of stakeholder sustainability communication, since the wording makes clear that the safe and fair working conditions follow the local current legislation. Therefore, a distinction can be made based on the internal and external motivation for committing to this responsibility and the protection of human rights. The code for internal motivation (Ext_Ref-Intrinsic) is coded 123 times while the codes for external motivation, based on economic motives (Ext_Ref-Economic) or quality certifications (Ext_Ref-Quality), are coded respectively 139 and 164 times. These numbers give the impression that the sustainability communication of an organization is due to external motives rather than internal beliefs.

“I SAW IT FIRST has based its ethical policy on the internationally recognized standards of the International Labour Organisation (ILO) which define the minimum requirements that we expect from all our suppliers and ourselves. We recognise that I SAW IT FIRST has a responsibility to ensure its products are sourced and produced ethically and without exploitation of others.” (36:14)

The fact that external regulations indeed influence the sustainability communication of an organization is presented by the foregoing quotation. In contrast to the internal motivation to communicate sustainability, this quotation shows that the motivation for sustainability is grounded in an internationally recognized standard. This creates the image that the organization has to live up to the rules as formulated by this standard instead of having the conviction that they should commit to it themselves.

“In 2019 Burberry was included in the Dow Jones Sustainability Index (DJSI) for the fifth consecutive year, ranked third place in the ‘Textiles, Apparel & Luxury Goods’ sector and achieving its highest ever score in the Index. The leading global sustainability metric, the DJSI evaluates a company’s economic, environmental and social impact and is a trusted benchmark for investors who integrate sustainability considerations into their decision-making and investments.” (164:5)

Despite the fact that Burberry pays attention to global sustainability, the motivation for engaging in the practices can clearly be found in quality certificates and other external references that ‘look good’ for stakeholders and investors. Moreover, Burberry writes that their “[...] 2022 goals were developed with the help of key stakeholders, to address the most material issues for our business, as well as the most pressing

social and environmental needs along our value chain.” (164:19). The external stakeholders – among which agreements, other organizations and the law – thus form the motivation to engage in social sustainability practices and not the internal beliefs of the organization. External regulations make companies obligated to incorporate sustainability; internal beliefs make organizations want to incorporate sustainability.

4.1.5 *Voluntariness sustainability communication*

As stated in the previous paragraph, the voluntariness dimension entails the internal motivation of an organization to engage in sustainability practices.

“Ethical production is extremely important to us at Ayten Gasson and we aim to be as sustainable as possible in the way we run our business.” (10:26)

“Competing with the high street – and their mass produced items – it is difficult due to the higher price paid for sourcing ethical materials and trims. But we believe this is a very important issue on an environmental and social level and will always attempt to produce our lingerie as sustainable as possible.” (10:55)

These two quotations make clear that at Ayten Gasson, the motivation to be sustainable comes from within. Ayten Gasson does not act sustainable because it has to live up to certain legal provisions or requirements in order to get a quality certificate – it is their internal motivation; they believe in an ethical production and communicate this wish to their audience.

“As a fashion brand we know that we are part of the culture of inherently creating waste. The reason why we pursue our mission through fashion is therefore three-fold:

- 1. We want to offer an alternative that is much better than what is on the market today – in terms of quality, sustainability and ethical production.*
- 2. We use fashion to make a statement and create change by supporting an international community of change-makers.*
- 3. Thirdly, we use our practical approach on cross-cultural collaboration as a case study for other companies, both sustainably and ethically.*

We encourage our consumers to buy consciously, use their items well for a long period, repair them when broken and recycle packaging and the garment at the end. We do not encourage over consumption. A kind reminder to ourselves and everyone: LET’S SLOW DOWN.” (203:71)

“Change is what we are giving to the fast fashion system by making limited-edition statement pieces that are seasonless, timeless, sustainable, inclusive and anti fast-fashion. We want to celebrate every moment with a glamorous sexy design and doing good for the planet and each other while creating it.” (225:30)

The quotation of AFRIEK clearly shows that the company is aware of their environmental impact – “*we know that we are part of the culture of inherently creating waste*” (203:71) – and that they want to change this status quo. They want to improve their position by creating less waste: their internal motivation is to improve the current fashion culture by being more sustainable, producing ethical and collaborate cross-cultural. Moreover, the consumers are called upon to make conscious choices and slow down their fashion choices. Irene Heldens shows that thinking about the planet is of equal importance to “*a glamoireus sexy design*” (225:30). She wants to change the fashion system as well, not by three clear steps like AFRIEK but by focusing on producing sustainable pieces that are “*seasonless, timeless, sustainable, inclusive and anti fast-fashion*” (225:30). Both companies are therefore intrinsically convinced in their own way that the current fashion world must change for the sake of the environment.

4.2 Framing SBSR: analysis of the impression management strategies

Now attention has been paid to the way in which organizations communicate their SBSR, the impression management strategies organizations use in this communication should be analyzed. Firstly, Table 2 (Appendix H.4) shows that the number of times the strategies were coded exceeds the number of web pages analyzed. This means that organizations are not tied to one single strategy but that they can apply combinations of different impression management strategies at the same time. Moreover, the results show that by far the most used IMS are self-promotion (44,265%), ingratiation (29,241%) and exemplification (19,871%). The sample shows that, relatively, these three most used strategies are often used simultaneously (Appendix G.4, Figure 7). Organizations thus use multiple impression management strategies on their organizational websites at the same time. The strategies least used by the organizations are emotionalization (2,746%) and supplication (0,969%). In 2,908 percent of the web pages analyzed, there could not be identified no impression management strategy. Since no webpage has been coded with the intimidation strategy, this strategy will not be included as a category in the analysis.

4.2.1 Self-promotion

The sample shows that on average the most frequently used impression management strategy that SMEs in the fashion industry use on their websites is self-promotion. Self-promotion is used by organizations to positively reflect on their own performance, by which the audience should be convinced that the organization is knowledgeable and competent (Jones & Pittman, 1982; Turnley & Bolino, 2001). Organizations praise themselves and boast about their own abilities, knowledge and past successes. Self-promotion is coded 274 times, among which 251 times in combination with the code for distinctive or characteristic (Buzz_Distinctive/Characteristic) elements of their products or brand. Organizations write, for example: “*A passion for design, a commitment to quality and an impeccable eye for detail*” (6:28), “*Since 1982 we have been denim makers and design the trendiest items, without losing sight of our history. Cars*

Jeans is known for its perfect fit, strong basics and unique artworks. It is a family brand where you succeed for a total look!” (1:37)⁹ and “The best shirts in the world!” (19:82).

Moreover, Barbour shows its knowledge and competence regarding sustainability by writing the following on its site:

“At Barbour we have a Sustainability Champions Group that operates globally and includes colleagues from across the business. Sustainability is one of our core Barbour values and a top line business objective. The Sustainability Champions Group works hard to drive positive change in the business, target areas are selected and Champions work with their own departments to produce results. (...) Barbour recognizes the long term damage that plastic is causing to the global environment and is committed to finding ways to reduce our use where practical. The actions that we are taking include investigating recyclable and biodegradable plastic alternatives, wadding/filling from recycled plastics, alternative packaging solutions in our stores, e-commerce and customer services and transit packaging – recyclable alternatives for plastic hangers and bags.” (139:56 & 140:21)

Björn Borg stresses its knowledge and competence by explaining different types of sustainable materials to the customer (Appendix H.5, Figure 8). They write:

“There are so many materials and different production techniques that it is easy to get lost. And that's because the textile industry continues to develop new, innovative materials. Keeping up with this pace is quite a challenge. We help you a little bit with this. Below is a list of sustainable materials and technologies we currently use. Read through them and see for yourself what you can do with materials that were previously known as waste. Today, you can even wear clothes made from old plastic bottles or coffee grounds. How inspiring is that?” (312:50)¹⁰

By presenting itself as an omniscient and progressive company that is aware of the different materials in the field of sustainability, it appears to the customer that the organization has great knowledge which results in trust and prestige. Besides, the sample shows that another frequently used way of organizations to achieve this trust of the customer and positively reflect on their sustainability performances is by using the art of name dropping (Appendix H.6, Figure 9). Organizations mention important people or well-known names or brands to derive prestige:

⁹ “Sinds 1982 zijn wij denim makers en ontwerpen de meest trendy items, zonder daarbij onze geschiedenis uit het oog te verliezen. Cars Jeans staat bekend om zijn perfecte fit, sterke basics en unieke artworks. Het is een family brand waar je slaagt voor een totaal look!”

¹⁰ “Er zijn zoveel materialen en verschillende productietechnieken dat je hierin makkelijk de weg kwijt kunt raken. En dat komt omdat de textielindustrie steeds nieuwe, innovatieve materialen blijft ontwikkelen. Om dit tempo bij te houden is gewoon een hele opgave. We helpen je hierbij een beetje. Hieronder vind je een lijst met duurzame materialen en technologieën die we momenteel gebruiken. Lees ze eens door en zie voor jezelf wat je zoal kunt doen met materialen die voorheen bekend stonden als afval. Tegenwoordig kun je zelfs kleding dragen die is gemaakt uit oude plastic flessen of koffiedik. Hoe inspirerend is dat?”

“Ayten Gasson Lingerie has also been featured in some of the world’s greatest fashion publications, including Elle, Vogue, and Cosmopolitan magazine.” (9:62)

“The patronage of both Princess Mary of Teck (to become Queen Mary) and Queen Victoria’s third daughter, Princess Helena, is commemorated in the engraved glass above shop’s doorway. Today, New & Lingwood still enjoys a close relationship with the Palace, having dressed the Princes Charles, William and Harry for various formal occasions.” (77:44)

“Her work has been shown at Dutch Design Week, Milan Fuorisalone, The Tate Exchange, Amsterdam Fashion Week, Fashionclash, Cube Museum, Bonnefanten Museum, Designer Island, Fucking Young Magazine, and Nowfashion. Her graduation collection Abuse of power comes as no surprise was chosen for the G-Star Raw Lichting competition. She is currently working on Pulsar, a collaboration with artist Frederik de Wilde that is part of Worth project and got selected for the Fashiontech works program.” (78:43)

“All brides are important to us, through our stockists we have created veils for celebrity brides including: Katherine Jenkins, Amy Huberman, Rosanna Davison, Danielle Bux, Kym Marsh and Amanda Lamb, to name a few.” (131:37)

Moreover, organizations mention charities they support or NGOs they collaborate with. For example, Barbour writes “Barbour is proud to support a range of charities that share the values of the organisation.” (135:30) followed by a detailed description of what the charity is about (Appendix H.7, Figure 10). Their self-promotion can thus be found in the promotion of the charities. Burberry does the same on their web page; by listing their awards and memberships, the customer gets the impression that the organization considers sustainability very important and has been working on it for a long time resulting in developed knowledge and competence. Burberry extra touts itself through the following words:

“In 2019 Burberry was included in the Dow Jones Sustainability Index (DJSI) for the fifth consecutive year, ranked third place in the ‘Textiles, Apparel & Luxury Goods’ sector and achieving its highest ever score in the index. The leading global sustainability metrix, the DJSI evaluates a company’s economic, environmental and social impact and is a trusted benchmark for investors who integrate sustainability into their decision-making and investments.” (164:5)

Furthermore, organizations promote their knowledge and competences regarding innovation related to sustainability in a rather disguised way. They mention that their production process is essential for the well-being of society and that it changes the status quo for the better with the work it is doing. Self-promotion is coded 205 out of 274 times in combination to process (Buzz_Process) and 139 times in combination with production (Buzz_Production) (Appendix G.2).

“We manufacture in many countries around the world, but to a large extent we have a lot of production in Europe. This means that we keep the transport distances down at the same time as we have an easier time ensuring that the workers who manufacture our clothes have the right conditions in their factories. In Europe, there are also less demands on production quantities compared with Asia, which results in less risk of overproduction.” (278:29)

The link between the production process and the self-promotion becomes clear in the abovementioned quotation since multiple steps in the production process contribute to a more sustainable product. Moreover, the link between self-promotion, production process, and economic sustainability becomes clear, too. Economic sustainability is often coded under the production process, among which production (Buzz_Production) is coded 38 out of 76 times in relation to economic sustainability (WordsMT-EcoSustain) and process (Buzz_Process) is coded 16 out of 76 times in relation to economic sustainability. Self-promotion is coded 37 out of 76 times in combination with economic sustainability. By communicating the steps taken in the production process and the reasons behind them, the costumers sees that it is essential for the well-boing of society and changing the status quo.

“Cars Jeans has been making jeans for almost 40 years. We invest in making the production of our clothing more sustainable. Sustainability is a very important spearhead for us. For us as an organization, sustainability can be found in sustainable business practices, making more and more sustainable collections, maintaining long-term relationships with customers and suppliers and trying to be more sustainable in our business processes.” (2:27)¹¹

This quotation shows that Cars Jeans wants to achieve economic sustainability by investing in sustainable business practices and processes, sustainable collections, and long-term relationships with customers and suppliers. They elaborate on this by stating that this year they expect to bring their first “[...] sustainable denim” (2:19) on the market and sending their clothes “[...] in boxes made of recycled cardboard” (2:77)¹². In conclusion, organizations use the self-promotion strategy to boast about themselves and their accomplishments which is mainly casted in the form of name dropping, stressing their knowledge and competences in the field and stress their added value for society.

4.2.2 Ingratiation

The ingratiation strategy sees on the ways in which an organization proactively wants to create a desired image about themselves (Jones, 1990; Spear & Roper, 2013). This impression management strategy is

¹¹ “Cars Jeans maakt al bijna 40 jaar jeans. Wij investeren in het verduurzamen van het produceren van onze kleding. Duurzaamheid is een erg belangrijk speerpunt voor ons. Duurzaamheid is voor ons als organisatie terug te vinden in duurzaam ondernemen, het steeds meer maken van duurzame collecties, het onderhouden van lange termijn relaties met klanten en leveranciers en proberen steeds duurzamer te zijn in onze bedrijfsprocessen.”

¹² “[...] in dozen van gerecycled karton.”

coded 181 times, which makes it the second most used strategy on websites of SMEs in the fashion industry. The sample shows that these organizations often try to achieve ingratiation by addressing or involving the audience. This is also evident from the number of times IMS_Integration is coded in conjunction with Buzz_Customer: Buzz_Customer was coded 179 times among which 79 times in combination with IMS_Integration (Appendix G.2). The results show that organizations particularly want to create an impression of likeability towards its audience by posing a question to the viewer, by showing that they place great value on the viewer's judgment and by encouraging positive feelings by the customer:

“Larger or smaller size. We make it for you. [...] We find it a challenge to make you look exactly as you have in mind. [...] In addition to ready-made models, we also have our own designs. And, of course, custom-made for you.” (3:16 & 3:17)¹³

“Heaven are totally committed to you as a customer but more importantly as our costumer. To this end if you have any comments to make about our new website, our products or ideas that you may have which could help improve things for you then please get in touch with us [...].” (14:31)

“We don’t make shirts to make shirts. Not even to make the best shirts: even if that is what we get up in the morning to do. No, we make shirts for you. Shirts you wear at work, at an interview, a presentation. Shirts for your ambitions. Your life. [...] Shirts you wear on a date, dinners, weddings. Shirts to wear to feel like your best self on a rainy Wednesday. Shirts for your life. That’s what we do.” (19:80 & 19:88)

“Do you want a garment that is completely tailored to your figure and therefore looks perfect?” (45:17)¹⁴

“We truly hope you enjoy the experience and join us on this fantastic journey.” (99:26)

A central question that recurs on different pages is *“Do you have any question or suggestions?”* or a parody of this wording (e.g. 47:12, 174:18, 78:15, 184:1 & 205:4). Thus, organizations pay close attention to the customer on their websites to create a positive image and the impression of being likeable. Moreover, special attention has been paid to conformity to laws, social norms and favors within the social and environmental field. For example, Barbour writes on its website that it *“attained ISO14001 accreditation in 2019”* (140:3). It continues that *“ISO14001 is the international standard that specifies requirements for an effective environmental management system (EMS). It provides a framework that an organisation can follow. We recognize the importance of minimizing the impact we have on our environment in all areas of our business and we are focused on making continual improvements”* (140:3). Kwaspen Group mentions that all their *“[...]*

¹³ “Grote maat of kleine maat. Wij maken het voor u. [...] Wij vinden het een uitdaging om u er precies zo uit te laten zien als u in gedachten hebt. [...] Naast confectie-modellen hebben wij ook eigen ontwerpen. En uiteraard ook voor u op maat.”

¹⁴ “Wilt u een kledingstuk dat helemaal op uw figuur is afgestemd en dus perfect staat?”

locations have BSCI, Accord, ISO9000, and Wrap certifications. Code of conduct is very important to us and our customers. All our shipments are SGS checked.” (209:5) and Burberry writes that their “[...] 2022 goals were developed with the help of key stakeholders to address the most material issues for our business, as well as the most pressing social and environmental needs along our value chain. [...] Our product, energy and waste goals have been informed by science and by over ten years of experience in developing and implementing social and environmental programmes” (164:19). O’Neills explicitly promised, as one of their principles, to “Comply with all applicable environmental laws, statutory regulations and stakeholder requirements” (5:74). These larger companies clearly take action regarding important issues that have social and environmental consequences for the organizations itself, as well as their key stakeholders and their customers. Although social and environmental issues are important to take into account for a modern-day organization, the organizations know that these social and environmental issues are at play in the customers’ life and the acceptance of the key stakeholders therefore justifies the sustainability actions of the organization – for which Kwaspen Groups uses the term ‘Code of Conduct’ (Appendix H.8, Figure 11). Therefore, it is not surprising that IMS_Integration is coded 49 times in combination with WordsMT-EnvSustain and 24 times in combination with WordsMT-SocialSustain (Appendix G.2). By paying attention to laws, social norms and valuing problems within the social and environmental field organizations want to gain acceptance and approval from their audience.

Furthermore, IMS_Integration is coded 115 out of 181 times in combination with Buzz_Process (Appendix G.2). This combination shows that organizations highlight their production process, the quality of their products, and the values considered while producing their products (Appendix H.9, Figure 12). For example, Roman writes on its About Us-page:

“From browsing the web, through to purchase and delivery, we aim to provide a comprehensive and personalized shopping experience for all our customers. We are proud to offer a convenient and easily accessible service – either in stores, online or by phone. For us, it’s all about making our customers feel satisfied” (42:46).

This quotation shows that organizations want to create a desired image by explaining how they operate and emphasizing that they include the customer's wishes in this operation. This leads to the exudation of trustworthiness from the organization towards its audience. Also, the thin line between the ingratiation strategy and the self-promotion strategy becomes clear with this quote. Roman is bragging about the shopping experience it facilitates and praises itself for its convenient and easily accessible service. The difference is that the customer is central in the ingratiation strategy: organizations reason their strengths from the customer's point of view.

4.2.3 Exemplification

In third place is the exemplification strategy, which is coded 123 times (Table 2). This impression management strategy sees on going beyond call of duty which implies that an organization create the

impression that it is moral worthy by showing its dedication, sacrifice and selfless acts (Jones, 1990). Appendix G.2 shows that this impression management strategy (IMS_Exemplification) is most often coded in combination with WordsMT-Env (76 times), Buzz_Sustainability (71 times), and Buzz_LOI (70 times). These results suggest that organizations using the exemplification strategy attach great importance to sustainability and doing good for the environment. This can be found, for example, in the phrasing of Ayten Gasson:

“We are also able to reclaim and reuse laces which would be seen as wastage to larger companies. Creating an organic and ethical range was important to us [...] to show that designers can produce exquisite pieces responsibly” (10:77).

Ayten Gasson thus states that larger companies undercut them since where Ayten Gasson reclaims and reuses materials, larger organisations would throw them away. They consider themselves an example in the field of sustainable manufacturing and combating fast-fashion, which they also convey to their audience. Moreover, the sustainability page of AFRIEK screams exemplification (Appendix H.10, Figure 13). They start with the sentence: *“Social justice is environmental justice. As a fashion brand we take responsibility for our environmental impact on this planet in a holistic way.” (203:2)*. This quotation clearly shows that AFRIEK is committed to a cause, namely taking responsibility for and reducing their environmental impact on this planet. This commitment takes shape in multiple sustainability values – transparency, equalism, diversity, and conscious fashion – which are all explained on their website. The organization dedicates itself to doing good by doing good to the planet, by which moral standards such as equalism and respect are taken into account. Moreover, they present themselves as a role model for other organizations:

“Fashion brands often highlight their sustainability actions but keep their challenges to themselves. We have decided to outline our journey in multiple stages for you to understand where we come from, what we already have set in place and what our goals are for the future. In sharing this we aim to inspire and raise awareness, as well as open the conversation with you.” (203:3)

“As a company we want to support organizations that are dedicated to making sustainable change. So 10% of our proceeds is donated to an independent organization that fights racism and support diversity, inclusivity and equality in the Netherlands and abroad. [...] #togetherweallthrive.” (203:3)

“As a fashion brand we know that we are part of the culture of inherently creating waste. The reason why we pursue our mission through fashion is therefore three-fold:

- *We want to offer an alternative that is much better than what is on the market today – in terms of quality, sustainability and ethical production.*
- *We use fashion to make a statement and create change by supporting an international community of change-makers.*
- *Thirdly, we use our practical approach on cross-cultural collaboration as a case study for other companies, both sustainably and ethically.*

We encourage our consumers to buy consciously, use their items well for a long period, repair them when broken and recycle packaging and the garment at the end. We do not encourage over consumption. A kind reminder to ourselves and everyone: LET'S SLOW DOWN.” (203:71)

AFRIEK supports environmental sustainability by complying to their sustainability values and wants other organizations to do the same thing. Typical for this impression management strategy is that manufacturing and selling clothes evidently is a large part of the business operations of an organization – with, self-evidently, an emphasis on fashion – but producing these clothes in a responsible manner receives at least as much attention. Environ-Design does not only literally show this in the name of their brand, but it also makes sure that the audience is constantly aware of it on its website:

“Wearing your own future. A clothing brand completely focused on sustainability. [...] We are a clothing label completely focused on sustainability. We are trying to change the way the fashion industry is currently running. [...] Environ-Design was founded because the fashion industry is far behind in terms of sustainability. [...] Tom's mission is to create a shift in the fashion world. He tries to offer sustainable fashion without the price being much higher than with normal fashion.” (235:56, 235:59, 235:60 & 235:45)

Tom, the owner of Environ-design, wants to solve the problem surrounding the current fashion industry by becoming “the most sustainable clothing label” (235:45). He does this by offering clothes that are either made with recycled plastic or are compostable. Besides, he is constantly looking for new opportunities that enable the clothing industry to innovate in the field of sustainability. Multiple organizations in the sample support this need for innovation – Buzz_Innov/techno is coded 37 out of 123 times in combination with IMS_Exemplification – which can especially be found in the initiatives regarding recycling (Buzz_Recycling, coded 40 out of 62 times in congruence with IMS_Exemplification) and highlighting other characteristics (Buzz_Distintive/characteristic) of the products like “*natural fibers such as silk and cotton*” (10:4), “[...] *sustainable, qualitative and timeless*” (181:17)¹⁵, “*timeless design and first-class materials*” (280:3), and “*organic cotton*” (192:27, 203:127, 237:17 & 328:9).

4.2.4 Emotionalization

Coded 16 times, the emotionalization strategy is the second least coded impression management strategy used by the SMEs on their websites (Table 2). This suggests that the organizations do not want to create the impression of being emotional or mention their feelings about a specific action. This is consistent with the findings that the self-promotion strategy is coded the most: organizations want to their audiences to thing that they have a lot of knowledge, meaning they want to position themselves rather in a powerful than a vulnerable way. The few times that the emotionalization strategy is coded the quotations mostly see on feelings related to personal circumstances and not so much in dialogue with the audience. For example: “[...] *until the sad news in 1916, that Mr Lingwood had passed away*” (77:43), “*sadly both father and son have now passed*

¹⁵ “[...] duurzaam, kwalitatief en tijdloos.”

away” (104:29), “To her great regret, she had to dispose of her store” (152:19)¹⁶, and “we are proud” (143:56 & 162:43). Only on two websites an emotional connection with the audience was envisioned. La Poésie wrote:

“I know you want to feel beautiful, unique and special in your wedding dress and it’s hard when there are so many dresses out there that don’t feel right, they don’t express your personality, they are not you.” (22:29)

This quotation shows the empathy of the designer with the needs of the customer. La Poésie wants the customer to read these words and think: ‘Yes! Finally a brand that understand me, this is so relatable!’ with the aim to increase orders. Another example can be found on the website of Irene Heldens (Appendix H.11, Figure 14).

“Combining the love for beautiful design and an idealistic believe that we can built a better future together. Change is what we are giving to the fast fashion system by making limited-edition statement pieces that are seasonless, timeless, sustainable, inclusive and anti fast-fashion. We want to celebrate every moment with a glamorous sexy design and doing good for the planet and each other while creating it.” (225:30)

This quotation is written in an overall happy, emotional tone. She uses words like “love”, “beautiful”, “idealistic”, “together”, “celebrate”, “doing good”, and “each other”. These phrases all evoke positive feelings by the reader. The same goes for the following quotation:

“We are a whole, together with nature and animals we are sharing such a beautiful planet. Let’s make sure future generations will also be able to see it. So let’s cherish what we have and search for new innovative ideas that can solve the problems of our time and inspire others to do better as well.” (226:27).

The organization describes its own emotions by calling on its audience. As a result, customers get emotional invested – because Irene Heldens is.

4.2.5 Supplication

The results show that the impression management strategy that is least used is the supplication strategy. It is coded only 6 times (Table 2). An example of an organization using the supplication strategy is the following:

“We do not claim to be the biggest company and we will never be perfect.” (148:28)

Palmer writes here that its production is not perfect, which might be a shortsighted statement for an organization to post on its website. The sample clearly suggests that organizations do not want to appear

¹⁶ “Tot haar grote spijt heeft ze haar winkel weg moeten doen.”

humble, modest or dependent – reasoning a contrario based on the description in Appendix E.2. Since the supplication strategy forms the opposite of the self-promotion strategy, the explanation for these numbers is, again, expected to be found in the desire of organizations to appear strong, knowledgeable and competent.

4.3 Analysis of institutional differences

Now the impression management strategies have been analyzed, the following section will more closely examine how the United Kingdom, The Netherlands, and Sweden differ in their use of impression management strategies. Institutional pressures play an important role in explaining the use of SBSR and its communication in organizations facing social and environmental demands from a variety of stakeholder groups (Pedersen & Gwozdz, 2014). As stated in paragraph 3.2.1, the sample contained 79 Dutch firms, 48 firms from the UK and 17 firms from Sweden which makes a total of 144 firms. While making the codebook, every country got its own code (Origin_SE, Origin_UK and Origin_NL (Appendix C)) and every webpage was coded with the code of the country of origin. Considering the fact that some organizations had multiple webpages available, the times the countries were coded does not equal the number of firms. The results are presented in Table 3 (Appendix H.12). Tabel 3 shows that the websites from firms in the United Kingdom contained the most impression management strategies as these websites were coded 297 times with the codes associated with them.

Subsequently, the websites from Dutch and Swedish companies respectively were coded 207 and 115 times with an impression management strategy. Regarding the proportions between the United Kingdom and The Netherlands, striking results have been found. The sample contained a lower number of websites originating from the United Kingdom than websites from the Netherlands, while the number of times impression management strategies were coded on the British websites exceeds the number of times the Dutch websites were coded with them. A first conclusion that can be drawn is that British firms use more impression management strategies on their websites than Dutch firms do. The finding that Swedish websites were the least coded with the impression management strategies corresponds to the fact that the sample contained Swedish firms the least. The top three most used impression management strategies is the same for all three countries (Table 3 and Appendix H.13, Figure 15). First, the self-promotion strategy, followed by the ingratiation strategy and thirdly the exemplification strategy (as can be found in Table 2 as well). Regarding the Swedish websites in the sample, these three strategies were the only strategies used – except for one percent of the webpages that were coded with a different or no impression management strategy (Figure 15). Regarding both British as well as Dutch websites, the emotionalization strategy came in fourth place and the supplication strategy finished last (Figure 15). In the following paragraphs, these findings will be explained in the light of the relevant cultural dimension by Hofstede: power distance, uncertainty avoidance and long-term orientation (Hofstede, 1980, 1991; Hofstede et al., 2010).

4.3.1 Power distance

As already illustrated in paragraph 2.1.1, the power distance dimension sees on the extent to which the capability of an organization to make important decisions relies upon authority (Horak et al., 2018).

Organizations situated in high-power-distance oriented cultures are relied on authority to make important decisions (among which decisions related to sustainability initiatives), while organizations in low-power-distance oriented cultures have more freedom in this context (Horak et al., 2018). Therefore, organizations in high-power-distance oriented cultures are expected to be more responsive to laws, rules and regulations as set up by the institutional environment. In the context of this research, this wording can be translated to the codes displaying the amount of external references used on a webpage. As Appendix C shows, this number can be low with zero to one reference (Amount_Ref-Limited), medium with two to three references (Amount_Ref-Medium) or high with three or more references (Amount_Ref-High) (Appendix G.5, Figure 16). The sample shows that websites of The Netherlands are 88 times coded with any references, the UK also 88 times and Sweden 33 times. Based on Hofstede's PDI, suspected is that the degree of unequal power distribution is the highest in The Netherlands, followed by the United Kingdom, and is the lowest in Sweden. These results thus show that the influence of external references – and thus the influence of the people who enforce them – is equal for organizational websites of The Netherlands and the United Kingdom, and the Dutch websites do thus not stand out in their high power distribution. Moreover, the British webpages have been coded more often with a high amount of references than the Dutch webpages. Also, the Dutch webpages have been more often coded with limited references than the British webpages. The conclusion can thus be drawn that the organizations constituted in the UK are more responsive to influence of people posing external references like laws, rules, and regulations. According to Horak et al. (2018), this would mean that in the UK, there is the most restricted ability for organizations to undertake challenges and debates related to social and environmental issues. The data shows that the amount of external references is positively and not negatively related to these social and environmental issues. For example, O'Neills mentions on its website: *"We are committed to providing the necessary resources to ensure we continuously improve our business practices within our core areas. To achieve this, we have developed and will maintain an Integrated Management System that will meet the requirements of the current versions of ISO9001 and ISO14001"* (5:72). The external references – ISO9001 and ISO14001 – are presented as the organization's own commitment, but in reality it is a regulation that the organization has to live up to. In other words, organizations promote their external references using the self-promotion impression management strategy to convince their audience that they are knowledgeable and competent (Jones & Pittman, 1982; Turnley & Bolino, 2001) – while actually, they are just obedient. Regarding both the British and the Swedish websites, the self-promotion strategy was coded almost half of the times the total impression management strategies were coded (respectively 49 and 47 percent) (Figure 15). Despite the fact that Swedish companies use the fewest references on their webpages, the webpages were coded with a high amount of references half of the time (14 out of 33 times) (Figure 16). Therefore, the sample shows that organizations in high-power-distance oriented cultures are more bounded by following rules and regulations as set up by the institutional environment – culminating in a higher probability of framing their sustainability practices. The sample thus corresponds to Hofstede's findings but there have not been found any relevant differences between the three institutional environments.

4.3.2 Uncertainty avoidance

This cultural dimension sees on the extent to which an organization reacts to high levels of uncertainty (also referred to as risk), related to “technology, rules, and rituals” (Hofstede, 1980, p. 153). Technology creates short-term predictability as to its outcomes. This first predictor of uncertainty is analyzed using the code Buzz_Innov/techno. Buzz_Innov/techno is coded 146 times, among which 75 times on British websites, 28 times on Dutch websites and 43 times on Swedish websites. Remarkable is that on websites from the UK the words “technology” and “innovation” are often explicitly used or explained, where the text of Dutch and Swedish websites are less straightforward. For example, British websites write “state-of-the-art knitting technologies” (4:29), “using the latest computerized production control systems” and “production control software called Vertex” (15:25 & 15:37), “precise placement of ergonomic panels” (74:42) and “new technologies like high density (3d)” (130:25). Dutch websites, by contrast, write “We use fashion to make a statement and create change” (203:118) and “[...] she has collaborated on interdisciplinary projects that seek to combine fashion, science, psychology and technology with a strong focus on human behavior” (78:21), and Swedish websites write “modern production techniques” and “new innovative materials” (311:9 & 312:9)¹⁷, “measures should be continually taken to improve conditions” (310:19) and “[...] shift form our textile heritage to a digital future” (277:7). In majority of the cases, the Dutch and Swedish citations are also coded with the self-promotion strategy (Appendix G.6, Figure 17). Dutch and Swedish websites thus mention their innovation and technology ‘practices’ as a tool to influence their audiences. The audience will think they are knowledgeable and competent regarding sustainability innovation practices without clearly explaining what these involve – with reduced uncertainty as unwarranted consequence. Furthermore, rules make people’s behavior predictable. Where the power distance focused on the authority of persons, the uncertainty avoidance sees on the authority of rules and the established institutionalized norms (Hofstede, 1980). A full analysis of the institutional norms exceeds the purpose and the scope of this research so that on this point, the results from the previous section are declared applicable. The third predictor of uncertainty are rituals in organizations. These rituals include both social and uncertainty-avoiding rituals, creating a “pseudo-certainty” (Hofstede, 1980, p. 159) within which organization members can continue functioning. To analyze the rituals within the three institutional environments, the code Buzz_Heritage is used.

A first thing to highlight is that British websites prominently mention their location and origin of production. “Based in the UK” (e.g. 9:42, 82:11 & 128:12), “London, England (or another city)” (e.g. 17:14, 33:17 & 110:15) and “(hand)made in Britain” (e.g. 10:69, 33:26 & 105:16) are phrases that are often mentioned. Barbour is a revealing example of the rituals mirrored in the family values, beliefs, and mission of the company (Appendix H.14, Figure 18). Figure 19 (Appendix G.7) shows that the code Buzz_Heritage was coded 192 out of 274 times in combination with the self-promotion strategy (IMS_Self-promotion), of which 122 times on British websites. The UK thus uses the self-promotion strategy to promote their rituals and heritage on their websites. Hofstede (1980) assumed The Netherlands scored higher than the UK and Sweden on uncertainty avoidance but the sample shows that Dutch websites do not necessarily praise themselves, they only mention their origins. Dutch websites were coded 19 times with the ingratiation strategy and 53 times with the self-promotion strategy. The larger, international operating companies based in The Netherlands

¹⁷ “[...] moderne productietechnieken”.

showed more resemblance to the UK strategy: Kwaspen Group and AFRIEK approximately maintained the same description of their heritage as Barbour. The sample thus shows that the bigger the organization, the more they want to adhere to the values and rituals of their origins. Hofstede (1980) had placed Sweden the third lowest on uncertainty avoidance, which can be confirmed by these results. Swedish websites do mention “Sweden” (279:4, 270:5 & 315:6) or “Stockholm/Gothenburg/Malmö” (303:38, 308:22 & 322:3) but notable is that “Europe” (303:42 & 278:6) and “Scandinavia” (327:7 & 277:2) are mentioned quite as often. Swedish websites are 26 times coded with the ingratiation strategy and only 17 times coded with the self-promotion strategy. The uncertainty avoidance is thus, indeed, lowest in Sweden. Hofstede (1980) wrote that organizations in higher level uncertainty avoidance contexts are more prone to use mimetic isomorphism and thus more impression management strategies to frame their SBSR. This statement is thus supported by the sample.

4.3.3 *Long-term orientation*

This cultural dimension sees on the strategic orientation of an organization towards the present and the past (Hofstede et al., 2010). To analyze this cultural dimension, the codes regarding time focus are used (Appendix G.8, Figure 20). For the long-term focus, what sees on “the fostering of virtues oriented toward future rewards” (Hofstede et al., 2010, p. 239), the codes focusing on the future (TF_Future-LT and TF_Future_ShortTerm) are analyzed. For the short-term focus, defined as “the fostering of virtues related to the past and present” (Hofstede et al., 2010, p. 239), the analysis saw on the codes regarding past and present (TF_Past and TF_Present) (Appendix H.15, Table 4). The results per institutional environment can be found in Table 4. This table shows that regarding the short-term orientation, the results of the three institutional environments are close to each other. The Netherlands scored highest on short-term orientation (82,996%), Sweden scored second (82,540%) and the UK scored last (81,414%). Therefore, no significant difference can be found in the short-term orientation of these three countries based on the sample. Moreover, Hofstede et al. (2010) scored the UK on the short-term side and The Netherlands and Sweden on the long-term side. The results of this sample confirm UK’s position on the short-term side but place Sweden and The Netherlands on the short-term side as well. This also means that there cannot be found a significant difference in the level of sustainable development based on the time focus, since long-term orientated institutional environments would demonstrate higher levels of sustainable development (Horak et al., 2018). All three countries are strongly and, in comparison, equally short-term orientated. Moreover, the impression management results show that the exemplification strategy is mostly used (55 times) in combination with a future focus (Appendix G.9, Figure 21). These organizations thus portray themselves as an example of how organizations should behave in the future in terms of sustainability. Regarding the short-term focus, the self-promotion strategy is mostly used (313 times). It can be inferred from this that organizations want to create a positive image of their current way of doing business in order to achieve higher virtues right away.

5 Conclusion

In this thesis, the following research question was addressed:

“How do organizations in the United Kingdom, The Netherlands, and Sweden differ in their use of impression management to frame their Small Business Social Responsibility (SBSR)?”

This research question can be broken down into three central concepts. The first concept is SBSR, the second concept is framing based on the impression management strategies, and the third concept includes the three institutional environments. These three concepts taken together provide an answer to the research question of underlying study.

First, this thesis exhibits the analysis of the implementation of CSR in SMEs, referred to as SBSR. In literature, five dimensions were identified to concretize the concept of SBSR (Dahlsrud, 2008): the environmental, social, economic, stakeholder, and voluntariness dimension. It can be concluded that organizations strongly emphasize the environmental, social, and economic dimension in their sustainability communication. The stakeholder and voluntariness dimension were presented less prominent than those three dimensions that are part of the TBL. Although the websites of the organizations in the sample contained phrases aimed at meeting the wishes of their stakeholders and their own, internal motivation to engage in sustainability practices, the conclusion can be drawn that the organizations still prioritize appearing sustainable in all preliminary aspects of their day-to-day life choices.

Second, the websites were analyzed on the use of impression management strategies. Jones & Pittman (1982) defined five different categories of impression management techniques: ingratiation, intimidation, self-promotion, supplication, and exemplification. The three most used strategies were the self-promotion, the ingratiation, and the exemplification strategy – which formed about 93 percent of the total codes. Organizations did not once use the intimidation strategy. The supplication and – personally added – emotionalization strategy also occurred insufficiently in the sample. There can thus be concluded that organizations want to position themselves as likeable, knowledgeable, competent, and moral worthy on their websites. To achieve this, organizations praise themselves and their achievements regarding sustainability, mention different types of sustainable materials, mention well-known people or brands, and show their dedication, sacrifices, and selfless acts towards sustainability. Repeatedly, websites coded with the self-promotion strategy regarded the choice of being sustainable not an intrinsic one. These organizations depend their online sustainability communication on their audience. However, websites coded with the exemplification strategy consider themselves as an example in the field of sustainable manufacturing, focused on combating fast-fashion, and share their knowledge and beliefs with genuine intentions. The difference between the two can be found in the degree of extensiveness of explanation of the process. The websites coded with the ingratiation strategy mostly focus on the costumer by posing a question, showing that they place great value on the viewer's judgment, and by encouraging positive feelings.

Third, the three institutional environments were compared. Overall, the top three most used impression management strategies was the same for all three countries. The UK, The Netherlands, and Sweden all used the self-promotion strategy the most, followed by the ingratiation strategy and the exemplification strategy. For Swedish websites, these were the only strategies used. The websites of the United Kingdom used the most impression management strategies and solely used all impression management strategies. The emotionalization strategy was mostly used on Dutch websites. The analysis of the three relevant cultural dimensions – power distance, uncertainty avoidance, and long-term orientation (Hofstede, 1980, 1991; Hofstede et al., 2010) – lead to the conclusion that equally Dutch and British websites scored the highest on power distance, and Dutch websites scored highest on both uncertainty avoidance and long-term orientation. In all three dimensions, Swedish websites scored lowest.

The aforementioned conclusions can be formulated in the following answer to the research question. Organizations in the United Kingdom, The Netherlands, and Sweden do all make use of impression management strategies on their organizational websites to frame their SBSR. However, they do rather resemble than differ in this usage. Although minor differences can be found in the extent to which an impression management strategy is used or how the words are phrased on the websites, the three institutional environments generally exhibit the same patterns in their use of impression management strategies. Already known was that organizations in the same institutional environment act isomorphic (DiMaggio & Powell, 1983). This study displays that different organizations in similar institutional environments do the same. Future research could build on that observation to detect and assess potential isomorphic powers that different institutional environments have on the use of organizational impression management techniques.

6 Discussion

The main findings of this study were described in the previous chapter. In this chapter, a critical reflection on these findings and the conducted research will be given. First, both the scientific and the practical implications of this research are presented. Thereafter, the limitations of this thesis will be discussed. Finally, recommendations for further research are presented.

6.1 Scientific implications

This thesis entails multiple scientific implications. First, prior research on socially responsible behavior solely saw on corporations instead of SMEs (e.g. Aguinis & Glavas, 2012; Chong & Rahman, 2020; Fombrun, 2005; Hopkins, 2017; Khan et al., 2020; Kim et al., 2013; Tata & Prasad, 2015; White et al., 2017). The last few years, more and more researchers began to engage in analyzing the importance of CSR practices in SMEs (e.g. Kechiche & Soparnot, 2012; Morsing & Perrini, 2009; Murillo & Lozano, 2006; Santos, 2011). This research is an authorization of this last-mentioned category. Underlying study shows that not only large organizations, but also the smaller ones pay attention to CSR-related concepts. Therefore, the data shows that organizational size has no significant effect on sustainability efforts. For example, in the sample this study analyzed, even the smallest sewing ateliers wrote on their websites that sustainability is important, that they use second-hand fabrics as much as possible, and that their employees are highly valued because they are part of their heritage. Terms like “organic”, “recycling”, and “responsibility” are repeatedly mentioned as well. This confirmation might be the most important scientific implication because researchers are still debating whether organizational size increases (Schreck & Raithel, 2018) or decreases (Gallo & Christensen, 2011) sustainability efforts. Based on underlying study, no specific differences in the number of sustainability claims based on organizational size were identified: it is time that social responsible behavior gets the same definition for SME as for corporations.

Furthermore, this study is a confirmation of the study by Sicoli et al. (2019). The study stated that, in a society such as the present, characterized by an extremely consumerist lifestyle, “being a sustainable business in the fashion industry means not only respecting the environment, but also respecting the health of workers and consumers, saving raw materials and economic resources, respecting human rights, rationalizing creative and productive processes, reducing waste, and creating new and more transparent ties with communities” (p. 41). The results of the content analysis of underlying study support this statement. Almost all websites that paid specific attention to sustainability also paid specific attention to social conditions like human rights or the working conditions of employees in the process. On the website of AFRIEK, for example, all of the aspects Sicoli et al. (2019) consider important were mentioned. In general, organizations stress their used materials and production methods to convince the audience that they act sustainable. However, Sicoli et al. (2019) also stated that this implies a responsible behavior, with the aim to create value for all stakeholders. The responsibility part is supported by the findings but this thesis did not find an emphasis on the stakeholder perspective. Organizations want to appear likeable (ingratiation) and knowledgeable (self-promotion) towards their audience, but the results of the content analysis showed that the stakeholder dimension was not of

considerable significance. This discrepancy can be explained by the difference in organizational size. This study focused on SMEs, where the study by Sicoli et al. (2019) focused on a large corporation: ADIDAS. Blanco-Portela, Benayas, Pertierra, and Lozano (2017) explain that the pressure of internal and external stakeholders is related to organizational size, which means that SMEs are less affected by the wishes of their stakeholders than corporations.

Moreover, Giddings et al. (2002) stated that, at this moment, the economic pillar of the TBL dominates the environmental and social pillar. As Sicoli et al. (2019) already wrote, organizations are more and more expected to attend to environmental and social sustainability instead of solely laying their focus on economic gains. The results of the content analysis regarding the SBSR communication support this statement. The words related to environmental sustainability were coded most often (145 times), then the words referring to social sustainability (102 times), and lastly the words referring to the economic sustainability (76 times). In the last fifteen years, organizations thus shifted their focus from predominantly economic to more socially responsible in the communication with their audience. Following Tata and Prasad (2015), an explanation of this phenomenon can be found in the fact that if an organization becomes more public, it concerns more about how its behavior appears to others. In other words, there is a positive relation between having an organizational website and the extent to which an organization provides information about its social and environmental activities (Cormier & Magnan, 2003).

This study is also an extension of the study by Pedersen and Gwozdz (2014). They showed, based on survey responses from 400 fashion companies in Denmark, Norway, Sweden, Finland, and Iceland, that firms have introduced a variety of initiatives to deal with the negative social and environmental impact of fashion. Because the organizations operating in the fashion industry are all subject to the same problems, these organisations tend to act more homogeneous. Similar results are found in this study. The content analysis shows that organizations manage the same battle strategies regarding sustainability. They set goals to use less water, switched to organic cotton, or have arranged a recycle plan. This survey also suggests that the results of Pedersen and Gwozdz's (2014) research are applicable to a wider scope, that is to say not only Scandinavian countries but countries in the north of Europe as well. The expectation prevails that these countries are quite similar in their sustainability practices.

Furthermore, this study is a confirmation and extension of the study by Leary and Kowalski (1990). They found that the motivation to manage impressions is driven by the goal relevance of impressions, the value of desired goals, and discrepancies between desired and current images. When people feel there is a discrepancy between the way they hope to be seen and how they are currently seen, they are more motivated to manage impressions. Therefore, they tend to use the ingratiation and self-promotion strategy. Given the fact that impression management was originally meant to solely apply to individuals (Goffman, 1959), this study expands and confirms the scope of application to organizational impression management. It appears from the results of this study that the reasoning of Leary and Kowalski (1990) can also be applied to organizations – both the ingratiation and self-promotion strategies were, indeed, mostly used by the organizations in the sample.

Moreover, Bolino et al. (2016) stated that there is evidence that cultural values often play an important role in determining the effectiveness of attempts at impression management. Besides, the lack of research on the cross-cultural use of impression management has left many unanswered questions and directions for future research. Till now on, most prior research has focused on differences with regard to the United States (Bolino et al., 2016). This research thus elaborates on these gaps by comparing Hofstede's (1980, 1991, 2010) cultural dimensions within three institutional environments: the UK, The Netherlands and Sweden. The results show, however, that there are no significant differences in the framing using impression management strategies between these countries. This discrepancy can partly be explained by the study of Creed et al. (2002). They state that frames define boundaries and direct our attention to what events and texts are relevant for our understanding of an issue or situation. Like a window, people see the world through frames that determine their perspective while limiting their view to only a small part of the complex world around us. Organizations in the fashion industry all want to create the same view: a sustainable company, not only caring about the sales and production of clothes, but also about the environment and the people who work in the production process. Therefore, framing is closely linked to isomorphism in the context of this research.

Moreover, Creed et al. (2002) stated that an organization needs to be consistent and persistent with its assertions to be remembered and believed by its audience. In previous research, Rucker, Petty, and Briñol (2008) did the same discovery. Underlying study forms an extension of this statement. The webpages analyzed show that the most often used impression management strategy is self-promotion. Clatworthy and Jones (2001) stated that using the self-promotion strategy, organizations want to create a perception that casts the company in a more positive light. Organizations want to appear knowledgeable and competent by explaining how things work and providing large amounts of information. In the context of this research, the findings of Creed et al. (2002) and Rucker et al. (2008) can thus be interpreted that by using the self-promotion strategy, organizations want to be remembered and believed by its audiences. This is a confirmation of the study by Srivoravilai et al. (2011) who stated that the self-promotion strategy helps build the organizational image. The customers assume that the constant positive reflection on their own actions equals knowledge. As a result, this study is also a confirmation of the study by Connolly-Ahern and Broadway (2007) that found that the self-promotion strategy assumes that a firm is competent. What this thesis did not confirm is the tight link between self-promotion and loyalty, as found by Laroche et al. (2012). This can be explained by the intention of an organizational website. Organizations build their webpages based on raising curiosity among new customers rather than on maintaining the contact with customers that already know the brand.

Among others, Cho et al. (2012), Diouf and Boiral (2017), and García-Sánchez and Araújo-Bernardo (2020) analyzed how organizations use impression management in their sustainability reports. Chong and Rahman (2020), Connolly-Ahern and Broadway (2007), and Pollach (2005) analyzed websites, but they laid their focus solely on corporations. This study forms an extension of these studies by analyzing the used impression management strategies on websites of SMEs. The central finding is that the organizations highlight the positive aspects of their sustainability performance and obfuscate negative outcomes, which is consistent with the findings of this study as described in the previous segment. Moreover, Cho et al. (2012) write in their research recommendations that the user perceptions of performance across any of the triple bottom line areas

is not examined in their research. Since underlying research has a specific focus on the TBL, this thesis can be considered a first attempt to bridge this gap. In future research, the finding that the economic, social and environmental communication aspects are indeed the main subject of impression management should be verified. Regarding the external characteristics of the webpages, underlying research contributes to the findings of Pollach (2005). She found that the “About Us” sections of the webpages differ substantially in the issues they address. In underlying research, this difference was also apparent. Some organizations only introduced themselves and gave some practical information where other organizations already introduced their sustainability roadmaps. Also, a difference can be found between the findings of Connolly-Ahern and Broadway (2007) and underlying thesis since they found that corporate websites focus on competence and exemplification strategies, where this thesis found that the self-promotion (competence) and ingratiation strategy were mostly used. An explanation for this difference can be found in the characteristics of the samples chosen. Where underlying thesis focused on 144 organizations from the UK, The Netherlands and Sweden, Connolly-Ahern and Broadway (2007) focused on 110 organizations from the top 500 companies on Fortune magazine’s list of leading businesses. Another explanation can be found in the subjectivity of the researcher since coding (an impression strategy on webpages) inevitably is dependent of the researcher. Nevertheless, the self-promotion strategy is thus mostly used in both studies.

Finally, this study analyzed websites on verbal text as well as visuals in order to define relationships between the two, and explain them. A similar methodological approach is used in the study by Höllerer, Jancsary, and Grafström (2018). They found that “research that ignores visuals or treats them analogically to verbal text may run the risk of missing large parts of what is actually going on” (Höllerer et al., 2018, p. 635). Although the researcher supports this finding, the data shows that in this study the text tells more than the visuals. Most visuals were placed on the websites to support the text, as the sample shows. For example, on websites that paid explicit attention to their actions, visions, and plans regarding sustainability the images used referred to nature. This were often animals, plants or agricultural land. Also, they often used earth tones like brown, blue and green. An explanation for this observation can be found in the study by Kauppinen-Räsänen and Jauffret (2018), who wanted to reveal insights into color meaning and propose in order to understand color communication. Colors are referred to as symbolic signs or symbols that is exemplified by their linkage to moods. In this study, green was linked to environmental issues in a positive sense and blue to trustworthiness. The sample shows that codes referring to environment as well as trustworthiness are closely linked to the sustainability communication organizations use on their websites. The data thus shows an alignment with this observation: organizations use specific colors in order to frame their sustainability communication. The use of colors can thus be linked to framing sustainability communication.

6.2 Practical implications

That the fashion industry is facing major challenges in the field of sustainability has certainly become clear throughout this thesis. Since customers will “reward businesses that treat their workers and the environment fairly and sanction those that do not” (Joergens, 2006, p. 360), organizations use impression management strategies in order to regulate their position and face those challenges. If organizations do not

respond to the raised concerns regarding sustainability and the current state of mother nature, a bad reputation is lurking. Therefore, the fashion-related problems of scarcity of resources and raw materials often lead to new entrepreneurial decisions. Being – or wanting to be – a sustainable business implies a responsible behavior, with the aim to create value for all stakeholders (Sicoli et al., 2019). The managers of organizations should thus be aware of what they want to project and what they are actually projecting on their organizational websites. Unethical behavior can simply be bad business (Creyer, 1997). An organization needs the trust of relevant stakeholders in order to survive. Once that trust is violated, a number of unpleasant outcomes can be the consequence. Creyer (1997) mentions, for example, “increased government regulations, confrontational suppliers, and disillusioned customers” (p. 423). Organizational survival is to a great extent based on the competitive advantage of a firm (Ma, 2000), which organizations try to achieve by implementing sustainability strategies (Thorisdottir & Johannsdottir, 2019). Hence, despite the fact that it is important to comprehend the factors influencing how managers respond to an ethical dilemma, it is of paramount importance to understand how customers interpret and react to the outcome of that organizational decision. This thesis shows that organizations pay much attention to sustainability initiatives – both because they feel it is important, and the customer asks for it.

Moreover, the results of this study show that organizations in the fashion industry mainly use their websites for employing impression management techniques with the intention of communicating an idealized version of themselves. Based on the results of the content analysis, they mainly do so by self-promoting themselves, ingratiating and exemplifying, which translates into appearing knowledgeable, competent, caring, and likeable towards its audience. This finding gives an insight into how the companies manage their online presence on the World Wide Web to counteract the consequences of having a rather difficult reputation as stated above. For managers, the challenge of developing an online strategy can be found in balancing the organization in the best way possible (through exemplification or self-promotion) on one hand, and appearing trustworthy and legitimate on the other hand. The organizations in the sample seem to solely focus on highlighting the positive aspects of their work and industry and not thematizing the negative aspects in general at all. Only a few organizations, like AFRIEK, mention the negative consequences of fast-fashion and stress that the negative outcomes should be prevented. Even though the organizations manage to create a vigorous envision of themselves on their organizational websites, the heavy emphasis on the self-promotion and exemplification strategy does not come without risks. Stakeholders might want organizations to clarify their actions instead of not reacting to criticism at all. According to Rucker et al. (2008), transparency leads to an increase in sales since customers are more likely to purchase products if they are better informed about the product and its production. Thus, addressing such information or potentially even criticism might be an interesting strategy for strategic managers since stakeholders positively accept such communication. In other words, the practical implication is that managers should use the supplication strategy more often on their organizational websites since “depending on someone”, “being humble”, or “being modest” shows that the organization cares and would possibly make them appear more humane and relatable – resulting in higher legitimacy and organizational survival.

In line with the foregoing, as Choi et al. (2018) already stated, the current fashion industry encourages consumers to “wear new fashion and throw away old fashion” (p. 730) which is environmentally unfriendly and creates ethical and social problems. They state that the consideration of the three sustainability pillars forming the TBL, namely, economic value, environmental cost, and social benefit, is critical to the success of any organization in the fashion industry. Underlying thesis supports this finding and finds that, indeed, the three pillars of the TBL contain the highest value regarding sustainability communication. The other two dimensions, the stakeholder and voluntariness dimension, is paid less attention to because the audience is triggered more by words, texts, and visuals regarding the economic, social and environmental dimension. This notion implies that managers should focus predominantly on the TBL in their online sustainability communication. An explanation for this notion is that the TBL is substantial more conceivable and concrete than the other two dimensions, causing it to be a poorer ground for impression management strategies. Another assumption that stems from this finding is that both the organization and its customers share the same norms and values. Both parties know what is right and what the other wants to hear. As a result, less attention has to be paid to the stakeholder dimension. The organization should thus communicate their affiliation by means of the TBL.

Regarding the external characteristics of the websites, managers should be aware of the (unconscious) consequences of their use of visuals and texts. According to Höllerer et al. (2018), organizations can manage perceptions of their audiences using a combination of visuals and text. The relationship between the two components can increase the effectiveness of the framing. By using both visuals and text, it is thus possible for a manager to accurately predict and precise the effect the framing has on the audience. Based on the findings of underlying study, managers should thus use images next to their texts. Fortunately, the sample shows that most organizations already added images to support the text. Moreover, managers should link earth- and gray-tones to their sustainability communication. Every color has its own meaning and provokes a specific feeling (Kauppinen-Räsänen & Jauffret, 2018) – so managers should benefit from it.

Finally, an important managerial finding of this study is that the use of impression management strategies is only slightly different within the three analyzed institutional environments. This finding suggests that the communication on one’s website can affect a substantial amount of people. For managers this is important to realize, because if websites are instrumental in forming impressions of their organizations (Winter et al., 2003) then these impressions can be formed all over the world. This substantially increases the sales market of an organization. Besides, executives creating an online organizational image must, thus, at least pay the same attention to their design as to the design of physical artifacts (Winter et al., 2003). Managers should thus be aware of the major chances and challenges the Word Wide Web entails.

6.3 Limitations

Although this study is able to contribute to the present theoretical and practical knowledge in literature, several limitations have to be acknowledged. With regard to the sample, the first limitation is the lack of Swedish websites. Only 17 out of 144 organizations in the sample were Swedish. Considering that for any framing analysis the pure language is relevant and that the researchers were not able to read the Swedish

language, solely the websites written in Dutch and English were used. By excluding websites written in the Swedish language, this research could not be performed at its ultimate potential. The comparison between the three institutional environments on the use of impression management would have been more complete if the sample consisted of approximately the same number of organizations per country. Nevertheless, this study converted the results of the framing into a percentage per institutional environment, which compensates the effect of this limitation.

Second, even if the Swedish websites were included in this research, the results could not be generalized to the fashion industry as a whole. This limitation makes clear that using qualitative research, it is difficult to generalize to a broader population. The results of this study exclusively provide insights into the investigated population, by all means the fashion industry. No remarks can be made upon the use of impression management to frame sustainability in other industries.

With regard to the data, the third limitation can be found in the analysis of websites. This study chose not to include reports of any kind, as various researchers preceded (e.g. Boiral et al., 2019; Diouf & Boiral, 2017; García-Sánchez, Hussain, Martínez-Ferrero, & Ruiz-Barbadillo, 2019; Schreck & Raithel, 2018), but to completely focus on the organizational website. Correspondingly, the data is less extensive than when both websites and reports would have been analyzed. The choice to solely focus on websites was a simplicity- and time-related one. Moreover, websites are a constant subject to change. The websites were analyzed based on a screenshot of what the website looked like in April 2021. As a result, the findings are based on that specific website and might change if the website changes: different visuals and text produce different types of framing. Therefore, the dynamic development of websites confines the generalizability of the results of underlying study. Nonetheless, systematically checking changes on the webpages would go beyond the scope of this thesis. Additionally, the analysis of websites makes it difficult to measure an organization's internal motivation to engage in sustainability practices. To analyze this code, external references and ethical statements are mainly utilized. However, the fact that organizations write on their webpages that sustainability is an internal driver does not directly mean that this is true. The internal motivation and thus the voluntariness dimension of SBSR can, therefore, be easily framed towards the audience.

A fourth limitation concerning this thesis is the use of manual coding. Vourvachis and Woodward (2015) wrote that the "complete lack of standardisation in the coding procedures is of great concern" (p. 16). Coding, as an important part of the content analysis, is highly dependent on the coder's subjective interpretative schemes. In this theses, three researchers coded the data. Although they all got codes assigned, chances are that if another researcher coded the same webpages with the same codes, the results would be different. This thus limits the validity of the research since manual coding is prone to human error: if someone else does the exact same thing over again, the outcomes might differ. Moreover, the three researchers formulated the codebook together. Other researchers might have chosen different categories or codes, which means that the research there already contains biases. Being aware of the possible biases is already one step closer to achieving objectivity.

Furthermore, not all codes that were defined in the codebook were used in the analysis of underlying thesis. This limits the potential explanations for the observations. The most relevant codes regarding finding

an answer to the research question were selected and discussed. It would go beyond the scope of this research to interpret all results of the content analysis. Moreover, some codes were assigned to a bigger part of the text. For example, webpage A was coded per paragraph, while the same code was linked to three paragraphs on webpage B. This can cause a distorted view, since in this example it appears that webpage A is more often coded with the certain code than webpage B, while this does not necessarily has to be true. As a result, the findings might suggest that a certain code is coded less frequently than it actually is since it could be coded in one, overarching coding while it should be broken down into coding blocks – increasing the results concerning the times a certain code is coded. This limitation can be due to the fact that all three researchers used ATLAS.ti for the first time. If they would have had more experience with the coding program, this limitation could be prevented. For future research, the researchers know that it is extremely important to code all the codes exactly the same way.

Moreover, a distorted view could also be the result of the used examples in this research. Logically, the most relevant quotations were used to identify and interpret the characteristics of the findings. However, this bears the risk that the same organizations are mentioned in nearly all the explanations because the other organizations are less concrete in their presentation of the sustainability framing. Thus, in this thesis, the explicit pages are referred to more frequently than the neutral pages. Nevertheless, the examples are all based on the findings of the sample and are considered representative illustrations of the results.

Lastly, regarding the analysis of the impression management strategies, it was not possible to code the subcategories of the different strategies as listed in Appendix E.2. The webpages contained too much information to code subcategories. Besides, every webpage used different phrases, text, and visuals for about the same message. Therefore, the researcher assumed that coding subcategories would give a more unclear rather than a clearer picture of the results. Nevertheless, this limits the concreteness of the data, since only the numbers regarding the use of impression management strategies is given and not its interpretation.

6.4 Further recommendations

This thesis makes room for multiple directions of future research. First, as Hofstede (1980, 1991) already declared, this research compared three institutional environments that bear great similarities in their government systems, norms and values. As a result, the findings of this research did not show huge differences between the use of impression management strategies within these three institutional environments. For future research, the researcher recommends to compare countries that culturally largely differ from one another to investigate if they – in contrast with underlying research – do vary widely in their results.

Following Bolino et al. (2016), “[a]lthough uncovering variations in the use of impression management across various countries is interesting, simply identifying that such differences exist does not explain why this occurs or why it is important” (p. 392). They state that the essence of the framing should be analyzed, too. Differences in usage may be related to cultural values, to individual differences, to varying norms regarding the social desirability of responses, or to plenty of other factors. The effectiveness of attempts at impression management strategies might be determined based on these factors. In underlying thesis, the institutional differences are not analyzed at an in-depth level because such profundity would exceed the scope

of the study. For future research, it might be interesting to focus more on the cultural aspects of the institutional environment and to investigate what their differences and similarities include.

Furthermore, the results of the framing analysis show patterns regarding the repeated use of particular categories in combination with others. In further research, these potential relationships could be checked on possible correlation by conducting a cross-tabulation analysis. In addition, a deeper understanding of the categories and their interrelationships can be achieved. Due to the narrow scope of underlying thesis, there was no room and time to analyze these relationships what make the results of this thesis somewhat superficial. Future research should extend this study by going into further detail.

Moreover, the websites of the sample that are written in English are already internationally orientated. If Dutch and Swedish organizations wrote their websites in English, they do not only want to reach the local people but want to reach people from all over the world. Therefore, a suggestion for future research is to look at local companies that are actually focused on the local inhabitants. Conducting this research with researchers coming from multiple countries would lead to the possibility to analyze more domestic markets since more languages could be incorporated. Adding more countries to the research leads to a higher generalizability to the fashion industry as a whole.

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Appendix

Appendix A – Hofstede’s cultural dimensions

	Cultural dimension	
<i>Small.</i> Authority is based on equality (flat social hierarchy).	Power distance = the appropriateness of authority	<i>Large.</i> Authority is closely connected to one's position in hierarchy (vertical relationships).
<i>High.</i> Low rate of flexibility; strongly prefer stability.	Uncertainty avoidance = emotional responses to change	<i>Low.</i> High rate of flexibility; positive responses to change and opportunities/innovations.
<i>Individualism.</i> Focus lies on the interest of the individual.	Individualism-collectivism = interest of the individual vs. the interest of the group	<i>Collectivism.</i> Focus lies on the interests of the group.
<i>Masculinity.</i> Aggressive behavior motivates action (e.g. money, material possessions)	Masculinity-femininity = intrinsic motivation to reach goals	<i>Femininity.</i> Passive behavior motivates action (e.g. quality of life, welfare)
<i>Short-term.</i> Less emphasis on hard work, wants to see results.	Long-term orientation = time focus within a culture	<i>Long-term.</i> Lies emphasis on hard work, dedication, and self-image.
<i>Indulgence.</i> Emphasis on free gratification of human desires (e.g. having fun).	Indulgence-restraint = degree of social freedom	<i>Restraint.</i> Strong emphasis on social norms.

Table 1. A summary of Hofstede’s cultural dimensions (Griffin & Pustay, 1996; Hofstede, 1980, 1991; Hofstede et al., 2010).

Appendix B – Code Cooccurrence Explorer

Amount

>	Codes (237)
▼	Documents (222)

Codes

Amount_Ref-High	58
Amount_Ref-Limited	134
Amount_Ref-Medium	26
B_B/W/G	23
B_Bright	13
B_Dark	14
B_Earth	4
B_Image	9
B_Mainly-W	150
B_Pastel	3
Buzz_Customer	179
Buzz_Distinctive/characteristic	395
Buzz_Hand-made	115
Buzz_Heritage	482
Buzz_Innov/techno	146
Buzz_LOI	114
Buzz_Organic	32
Buzz_Price	227
Buzz_Process	675
Buzz_Production	269
Buzz_Recycling	62
Buzz_Responsibility	117
Buzz_Sustainability	164
Date_Past	3
Ext_Ref-Economic	139
Ext_Ref-Intrinsic	123
Ext_Ref-Quality	164
L_B/W/G	110
L_Bright	127
L_Cool	31
L_Dark	59
L_Earth	55
L_Mainly_W	112
L_Pastel	27
L_Warm	40
Image_Bottom	33
Image_Centre	139
Image_Clothing	240
Image_Economic	70
Image_Environment	66
Image_Machines	20
Image_NatEnv	57
Image_People	247
Image_Resources	57
Image_Side	146
Image_Social	234
Image_Top	88
IMS_Different/None	18
IMS_Emotionalization	17
IMS_Exemplification	123
IMS_Ingratiation	181
IMS_Self-promotion	274
IMS_Supplication	6
L_B/W/G	113
L_Bright	65
L_Cool	15
L_Dark	20
L_Earth	3
L_Mainly-W	32
L_Pastel	4
L_Warm	10
Logo-1	148
Logo-not	2
Logo>1	58
Mismatch	20
MM_Challenging	20
MM_Tradeoff	8
Motiva_External	52
Motiva_Internal	137
Operation-Global/International	121
Operation-Local	99
Organiz_Size-Large	61
Organiz_Size-One	88
Organiz_Size-Small	69
Origin_NL	91
Origin_SE	34
Origin_UK	95

Rel_Image_NS	64
Rel_Image_Text	348
Rel_Text_Image	34
SizeImagetoText_Larger	95
SizeImagetoText_Similar	30
SizeImagetoText_Smaller	74
SizeLogo_H - compared to headings (logo)	1
SizeLogo_H-Larger	137
SizeLogo_H-Same	19
SizeLogo_H-Smaller	80
SizeLogo_MT - compared to main text (logo)	1
SizeLogo_MT-Large	218
SizeLogo_MT-Same	10
SizeLogo_MT-Small	8
SP_Self-Serving	108
SP_Societal	159
Sustainability Report	3
T_B/W/G	213
T_Bright	30
T_Cool	5
T_Dark	1
T_Mainly-W	23
T_Pastel	2
T_Warm	1
Text Writing-Action	263
Text Writing-Analytical	15
Text Writing-Descriptive	269
Text Writing-Vision	92
TextSize_Large	16
TextSize_Medium	54
TextSize_Small	359
TextValence_Negative	17
TextValence_Neutral	144
TextValence_Positive	70
TF_Future-LT	76
TF_Future-ShortTerm	59
TF_Past	136
WordsMT-Eco	307
WordsMT-EcoSustain	76
WordsMT-Env	167
WordsMT-EnvSustain	145
WordsMT-Ethic	38
WordsMT-EthicSustain	38
WordsMT-Social	223
WordsMT-SocialSustain	102

Appendix C – Codebook

Appendix C.1 Initial codebook

Code Name	Code Description	Code Group	Code Group
WordsMT	Hele tekst inclusief kopjes	Text	
WordsMT-Social	The words in the main text refer to social aspects	Text	
WordsMT-Env	The words in the main text refer to environmental aspects	Text	
WordsMT-Eco	The words in the main text refer to economic aspects	Text	
WordsMT-Ethic	The words in the main text refer to ethic aspects		
WordsMT - Sustainability (maintext)		Sustainability	Text
WordsMT-SocialSustain	The words in the main text refer to sustainable social aspects	Sustainability	Text
WordsMT-EnvSustain	The words in the main text refer to sustainable environmental asp	Sustainability	Text
WordsMT-EcoSustain	The words in the main text refer to sustainable economic aspects	Sustainability	Text
WordsMT-EthicSustain	The words in the main text refer to ethical sustainability		
SizeLogo_MT - compared to main text (logo)		Logo	
SizeLogo_MT-Small	The logo has a smaller size than the main text	Logo	
SizeLogo_MT-Same	The logo has a similar size to the main text	Logo	
SizeLogo_MT-Large	The logo has a larger size than the main text	Logo	
SizeLogo_H - compared to headings (logo)		Logo	
SizeLogo_H-Smaller	The logo has a smaller size than the headings	Logo	
SizeLogo_H-Same	The logo has a similar size than the headings	Logo	
SizeLogo_H-Larger	The logo has a larger size than the headings	Logo	
Text Writing - Descriptive or Analytical		Text	
Text Writing-Descriptive	Describes a situation as it is; plain and simple	Text	
Text Writing-Analytical	The impact or consequence of a given situation	Text	
Text Writing-Vision	The actions that the company aims to do to reach their goals	Text	
Text Writing-Action	The actions that the company does to reach their goals	Text	
TextSize	The amount of text used on a webpage	Text	
TextSize_Small	0 - 200 words	Text	
TextSize_Medium	200 - 400 words	Text	
TextSize_Large	larger than 400 words	Text	
TextValence-Overall	Valence with regard to sustainability	Text	
TextValence_Neutral	Neutral description	Text	
TextValence_Negative	Negative description: focus on preventing negative outcomes	Text	
TextValence_Positive	Positive description: focus on positive outcomes	Text	
SizeImagetoText		Image	
SizeImagetoText_Smaller	Text smaller than images	Image	
SizeImagetoText_Similar	Text similar to images	Image	
SizeImagetoText_Larger	Text larger than images	Image	
Rel_Image_Text		Text	Image
Rel_Image_Text	Photo supports the text (text is more important)	Text	Image
Rel_Text_Image	Text supports the photo (photo is more important)	Text	Image
Rel_Image_NS	Text and photo unrelated	Text	Image
Logo-Amount		Logo	
Logo-not	Logo is not used	Logo	
Logo-1	Logo is used once	Logo	
Logo>1	Logo is used more than once	Logo	

Appendix C.2 Initial codebook (continued)

T_Color-Scheme (text)		Color-scheme	Text
T_B/W/G	Black/white/Greytones	Color-scheme	Text
T_Pastel	Pastel colors	Color-scheme	Text
T_Bright	Bright Colors	Color-scheme	Text
T_Dark	Dark Colors	Color-scheme	Text
T_Earth	Earth-tones	Color-scheme	Text
T_Mainly-W	Mainly white	Color-scheme	Text
T_Warm	Warm Colors	Color-scheme	Text
T_Cool	Cool colors	Color-scheme	Text
L_Color-Scheme (logo)		Color-scheme	Logo
L_B/W/G	Black/white/Greytones	Color-scheme	Logo
L_Pastel	Pastel colors	Color-scheme	Logo
L_Bright	Bright Colors	Color-scheme	Logo
L_Dark	Dark Colors	Color-scheme	Logo
L_Earth	Earth-tones	Color-scheme	Logo
L_Mainly-W	Mainly white	Color-scheme	Logo
L_Warm	Warm Colors	Color-scheme	Logo
L_Cool	Cool colors	Color-scheme	Logo
I_Color-Scheme (image)		Color-scheme	Image
I_B/W/G	Black/white/Greytones	Color-scheme	Image
I_Pastel	Pastel colors	Color-scheme	Image
I_Bright	Bright Colors	Color-scheme	Image
I_Dark	Dark Colors	Color-scheme	Image
I_Earth	Earth-tones	Color-scheme	Image
I_Mainly_W	Mainly white	Color-scheme	Image
I_Warm	Warm Colors	Color-scheme	Image
I_Cool	Cool colors	Color-scheme	Image
B_Background used on Website		Color-scheme	Background
B_B/W/G	Black/white/Greytones	Color-scheme	Background
B_Pastel	Pastel colors	Color-scheme	Background
B_Bright	Bright Colors	Color-scheme	Background
B_Dark	Dark Colors	Color-scheme	Background
B_Earth	Earth-tones	Color-scheme	Background
B_Mainly-W	Mainly white	Color-scheme	Background
B_Warm	Warm Colors	Color-scheme	Background
B_Cool	Cool colors	Color-scheme	Background
B_Image	Image	Color-scheme	Background
Buzz-words		Buzz-words	Text
Buzz_Organic		Buzz-words	Text
Buzz_Hand-made		Buzz-words	Text
Buzz_Heritage	Since ... years, long history, tradition, origin of production, location	Buzz-words	Text
Buzz_Distinctive/characteristic	Unique, fashionable, extensive collection, level of quality, colorful	Buzz-words	Text
Buzz_Price	Price, payment	Buzz-words	Text
Buzz_Innov/techno	Innovation, technology, nieuwe technieken, "change"	Buzz-words	Text
Buzz_Sustainability	Term "sustainability"/"sustainable" (= duurzaam) explicitly mention	Buzz-words	Text
Buzz_LOI	Level of importance (of sustainability)	Buzz-words	Text

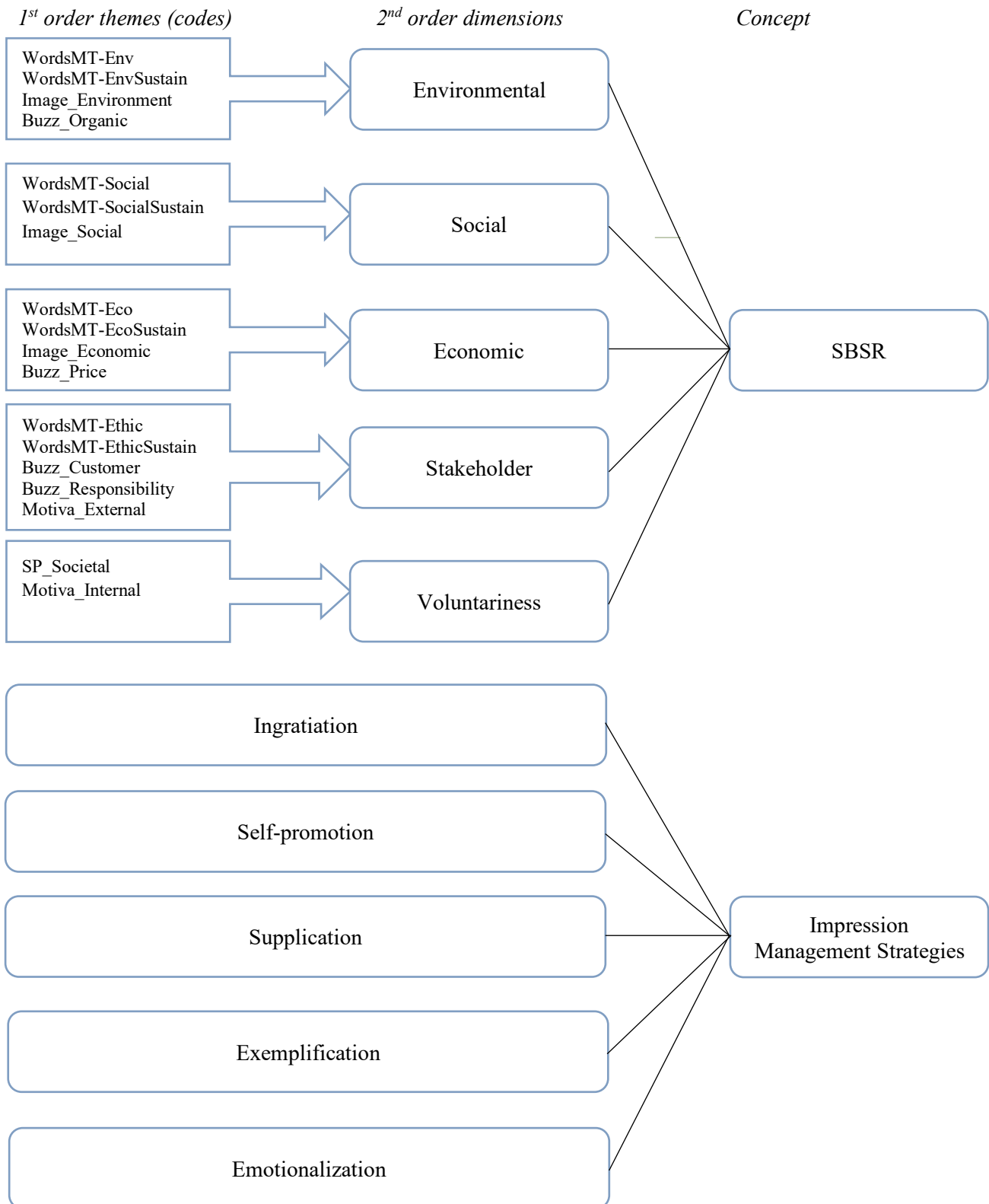
Appendix C.3 Initial codebook (continued)

Buzz_Production	Making of the garments; the action of making/manufacturing; sma	Buzz-words	Text
Buzz_Responsibility	Responsibility is explicitly mentioned	Buzz-words	Text
Buzz_Customer	Explicitly mentioned		
Buzz_Process	Set of activities from beginning to end (HR, sales, marketing, etc)	Buzz-words	Text
Images		Image	
Image_Social	armoede, lachende kinderen etc.	Image	
Image_Economic	productie processen etc.	Image	
Image_Environment	natuur, dieren etc.	Image	
Images		Image	
Image_NatEnv	Natural Environment	Image	
Image_People	People	Image	
Image_Machines	Machines	Image	
Image_Resources	Components/inputs of the end product (textiles, ribbons)	Image	
Image_Clothing	Clothing	Image	
Image alignment on page	Placement of image on page	Image	
Image_Top	Image located at the top of the page	Image	
Image_Bottom	Image located at the bottom of the page	Image	
Image_Side	Image located at the side of the page	Image	
Image_Centre	Image centered on page	Image	
Origin	Language used on webpage	Origin	
Origin_SE	Sweden	Origin	
Origin_UK	United-Kingdom	Origin	
Origin_NL	The Netherlands	Origin	
Motivation for sustainability		Text	
Motiva_External	External - Compliance to certifications, regulations and laws. Sust	Text	
Motiva_Internal	Internal - Sustainability isolated for the public and org. actions	Text	
Time Focus		Time Focus	
TF_Past	Past; data die al verstreken zijn	Time Focus	
TF_Present	Present	Time Focus	
TF_Future-ShortTerm	Future - Short Term	Time Focus	
TF_Future-LT	Future - Long Term	Time Focus	
Mismatch	Words used not connected to the subject of the paragraph	Mismatch	
MM_Challenging	Mismatch between sustainability and economic goals; kan niet alle	Mismatch	
MM_Tradeoff	Making a choice between sustainability and economic goals	Mismatch	
OperationScale	Are sales locally or globally oriented	Operations Scale	
Operation-Local		Operation Scale	
Operation-Global/International		Operation Scale	
Sustainability profit	Helps with identifying the type of framing	Text	Framing
SP_Self-Serving	Sustainability used for self-serving interests (dead stock; kosten v	Text	Framing
SP_Societal	Sustainability used for societal interests (= pollution tegengaan, kv	Text	Framing
External Legitimacy		Text	Legitimacy
Ext_Ref-Quality	Focus mainly on quality certifications	Text	Legitimacy
Ext_Ref-Intrinsic	Focus mainly on internal reasons	Text	Legitimacy
Ext_Ref-Economic	Focus mainly on economic resources required for actions	Text	Legitimacy
Amount of External Reference	ISO-certifications, (UN) reports, Laws	Text	
Amount_Ref-Limited	Amount of external references are low. 0 to 1 references.	Text	
Amount_Ref-Medium	Amount of external references are medium. 2 to 3 references.	Text	
Amount_Ref-High	Amount of external references are high. 3 or more references.	Text	

Appendix C.4 Initial codebook (continued)

Organizational size		Organizational size	
Organiz_Size-One	One employee	Organizational size	
Organiz_Size-Small	Between 2-20 employees	Organizational size	
Organiz_Size-Large	21 or more employees	Organizational size	
Date	Datum van schrijven van de website	Text	
Date_Past	Specifieke datum die genoemd is op de website	Text	

Appendix D – Data structure



Appendix E – Final codebook

The following tables form the codebook that is used to analyze the websites on the use of SBSR and impression management strategies.

Appendix E.1 Defining SBSR

	Definition	Code(s)
SBSR	The extent to which an organization presents itself as socially responsible, which is shown by (Dahlsrud, 2008):	Buzz_Sustainability Buzz_LOI
	<i>Dimension</i>	<i>Definition</i>
	- Environmental dimension	- e.g. mentioning sustainable measures the organization is taking, such as reducing its energy use or recycling WordsMT-Env WordsMT-EnvSustain Image_Environment Buzz_Organic
	- Social dimension	- e.g. mentioning sustainable measures the organization is taking, such as paying attention to good working conditions for employees WordsMT-Social WordsMT-SocialSustain Image_Social
	- Economic dimension	- e.g. mentioning sustainable measures the organization is taking, such as preventing dead stock WordsMT-Eco WordsMT-EcoSustain Image_Economic Buzz_Price
	- Stakeholder dimension	- e.g. the external motivation of an organization to engage in sustainable practices; referring to costumers and a fair behavior within and outside the company (e.g. advocating for minorities) or to the overall ethical business practices of the organization Buzz_Customer Buzz_Responsibility Motiva_External
	- Voluntariness dimension	- e.g. the internal motivation of an organization to engage in sustainable practices; using an organization's (human) resources for charitable purposes by investing the time, know-how and knowledge of their employees and engaging in projects with a non-profit nature SP_Societal Motiva_Internal WordsMT-Ethic WordsMT-EthicSustain

Appendix E.2 Defining the impression management strategy codes

Code	Definition
Ingratiation	<p>The extent to which an organization proactively tries to manage impressions about themselves to create a desired image (Spear & Roper, 2013). Does the organization want to create an impression of likeability? Organizations try to gain acceptance and the approval of their audiences by conformity to laws, social norms, and favors within the social and environmental field, which aims at making oneself popular and encouraging positive feelings (Jones, 1990; Rosenfeld et al., 1995). These feelings can be achieved through, for example:</p> <ul style="list-style-type: none"> Complementing e.g. being proud of or saying something nice about someone or their achievements Helping others e.g. supporting a cause to improve a situation Thanking others e.g. expressing gratitude towards someone Being compassionate e.g. being empathetic Acting cheerful e.g. the webpage is written in an overall happy tone Addressing the audience e.g. posing a question towards the viewer; requesting them to do something Offering guidance e.g. the organization offers guidance to the audience by thematizing, explaining and giving advice on different topics, facts and issues Exuding trustworthiness e.g. the organization aids at appearing trustworthy and exudes dependability and reliability towards the viewer through sharing its values and business practices
Intimidation	<p>The extent to which an organization wants to appear powerful and threatening, in order to construct an identity of authority. Turnley & Bolino (2001) stated that an organization using the intimidation strategy wants to elicit fearful respect from their audience.</p>
Self-promotion	<p>Using this impression management strategy, the organization wants to convince the audience that it is knowledgeable and competent. This impression is created by positively reflecting on their own performance (Jones & Pittman, 1982; Turnley & Bolino, 2001). In the context of this thesis, the company promotes itself in regarding sustainability. The organization, for example, emphasizes which activities they perform and which certificates they possess. This technique can be recognized by, for example:</p> <ul style="list-style-type: none"> Boasting e.g. the organization brags about its accomplishments Competence e.g. the organization shows that it is an expert within its industry and beyond Knowledge e.g. the organization shows that it has knowledge about science and its industry but also about other, unrelated matters Name dropping e.g. the organization mentions big names, (a collaboration with) other (important) organizations, NGOs or the possession of certifications Playing an important role in society e.g. the organization mentions that its production process is essential for the well-being of society and that it changes the status quo for the better with the work it is doing
Supplication	<p>Following Jones (1990), using the technique of supplication, an organization wants to achieve sympathy from the audience or wants them to feel more kind and forgiving towards the firm (Jones, 1990). In the context of this thesis, supplication sees on involving the feelings of the customers. This can emerge from the following:</p> <ul style="list-style-type: none"> Appearing humble e.g. the organization acknowledges that some things are bigger than them and it does not overestimate their level of importance Appearing modest e.g. the organization shows a realistic view of its own abilities and behavior; it does not brag about its accomplishments

	Depending on others	e.g. the organization needs help from others, other organizations or collaborations to achieve a greater goal or to guarantee a positive outcome
Exemplification	The extent to which an organization appears to be virtuous and is perceived to go beyond the call of duty. The organization creates the impression that it is moral worthy by showing its dedication, sacrifice and selfless acts (Jones, 1990). The organization can show this by:	
	Committing to a cause	e.g. the organization is obligated and loyal to a cause, activity or job
	Dedicating oneself	e.g. the organization has a passion and wholehearted devotion to the performance of an obligation
	Having high moral standards	e.g. the organization believes in fairness, honesty, politeness, respect, courage, equality, etc.
	Presenting oneself as a role model	e.g. the organization sets a good example for others to follow and inspires other to imitate their good behavior
Emotionalization	The extent to which an organization wants to create the impression of being emotional. In this case, the organization explicitly mentions their feelings about a specific action.	

References. Jones (1990); Jones and Pittman (1982); Rosenfeld et al. (1995); Spear and Roper (2013); Turnley and Bolino (2001).

Appendix F – Coded webpage in ATLAS.ti

[illegible]

Appendix G – ATLAS.ti outputs

Appendix G.1 Code Cooccurrence table sustainability

	Buzz_Sustain... 164	Image_Econo... 70	Image_Enviro... 66	WordsMT-Eco... 307	WordsMT-Eco... 76	WordsMT-Env... 167	WordsMT-Env... 145	WordsMT-Ethic... 38	WordsMT-Eth... 38	WordsMT-So... 223	WordsMT-So... 102
Image_Econ... 70			1	2						4	3
Image_Envir... 66	1		1			1	1			3	2
WordsMT-Eco... 307	24	2			81	26	24	6	6	22	15
WordsMT-Env... 76	17			81		22	21	4	4	13	12
WordsMT-Env... 167	43		1	26	22		160	3	3	26	19
WordsMT-Env... 145	38		1	24	21	160		3	3	24	19
WordsMT-Eth... 38	3			6	4	3	3		38	15	14
WordsMT-Eth... 38	3			6	4	3	3	38		15	14
WordsMT-S... 223	19	4	3	22	13	26	24	15	15		111
WordsMT-S... 102	16	3	2	15	12	19	19	14	14	111	

Appendix G.2 Code Cooccurrence Table (IMS/SBSR)

	IMS_Differen... 18	IMS_Emotion... 16	IMS_Exemplifi... 123	IMS_Ingratiati... 181	IMS_Self-pro... 274	IMS_Supplika... 6
Buzz_Custo... 179		2	19	52	79	2
Buzz_Distin... 395		6	42	80	251	1
Buzz_Hand-... 115		5	3	25	70	2
Buzz_Heritage... 482		4	46	66	192	3
Buzz_Innov/t... 146		2	37	25	95	1
Buzz_LOI 114		2	70	43	30	
Buzz_Organic... 32			15	15	29	
Buzz_Price 227			9	22	29	
Buzz_Process... 675		2	84	115	205	5
Buzz_Produ... 269		2	30	57	139	
Buzz_Recycl... 62			40	21	38	
Buzz_Respo... 117			34	19	13	
Buzz_Sustai... 164		1	71	40	50	
IMS_Differen... 18						
IMS_Emotio... 16			1	3	3	
IMS_Exempli... 123		1		28	49	
IMS_Ingratia... 181		3	28		48	
IMS_Self-pr... 274		3	49	48		1
IMS_Supplika... 6					1	
WordsMT-Eco... 307		2	52	70	179	
WordsMT-Ec... 76			36	19	37	
WordsMT-Env... 167		1	76	54	81	
WordsMT-En... 145			62	49	72	
WordsMT-Et... 38			19	9	12	
WordsMT-Et... 38			19	9	12	
WordsMT-S... 223		3	61	49	79	2
WordsMT-S... 102		1	52	24	26	

Appendix G.3 Code Cooccurrence Table for Buzz_LOI and TextValence_Positive

	Buzz_LOI 114
Ext_Ref-Qua... 164	10
Image_Econ... 70	
Image_Envir... 66	2
TextValence... 17	34
TextValence... 144	3
TextValence... 70	66

Figure 3.

Appendix G.4

Code Cooccurrence Table IMS

	◊ IMS_Differen... 18	◊ IMS_Emotio... 16	◊ IMS_Exempli... 123	◊ IMS_Ingratiati... 181	◊ IMS_Self-pro... 274	◊ IMS_Supplika... 6
◊ IMS_Differen... 18						
◊ IMS_Emotio... 16			1	3	3	
◊ IMS_Exempli... 123		1		28	49	
◊ IMS_Ingratiati... 181		3	28		48	
◊ IMS_Self-pr... 274		3	49	48		1
◊ IMS_Supplika... 6					1	

Figure 7.

Appendix G.5

Amount of References per institutional environment

	● Amount_Ref-High 58	● Amount_Ref-Limited 134	● Amount_Ref-Medium 26
● Origin_NL 91	17	63	8
● Origin_SE 34	14	15	4
● Origin_UK 95	26	48	14

Figure 16.

Appendix G.6

Technology and IMS

	● Buzz_Innov/te... 146
◊ IMS_Differen... 18	
◊ IMS_Emotio... 17	3
◊ IMS_Exempli... 123	37
◊ IMS_Ingratiati... 181	25
◊ IMS_Self-pr... 274	95
◊ IMS_Supplika... 6	1

Figure 17.

Appendix G.7

Heritage and IMS

	● Buzz_Heritage 482
◊ IMS_Differen... 18	
◊ IMS_Emotio... 17	4
◊ IMS_Exempli... 123	46
◊ IMS_Ingratiati... 181	66
◊ IMS_Self-pr... 274	192
◊ IMS_Supplika... 6	3

Figure 19.

Appendix G.8

Time Focus codes

● TF_Future-LT 76
● TF_Future-S... 59
● TF_Past 136
● TF_Present 484

Figure 20.

Appendix G.9

Time Focus and IMS

	● TF_Future-LT 76	● TF_Future-Sh... 59	● TF_Past 136	● TF_Present 484
◊ IMS_Differen... 18				1
◊ IMS_Emotio... 17	2		7	7
◊ IMS_Exempli... 123	31	24	11	68
◊ IMS_Ingratiati... 181	22	16	17	137
◊ IMS_Self-pr... 274	12	28	63	250
◊ IMS_Supplika... 6		1	1	3

Figure 21.

Appendix H – Figures and Tables

Appendix H.1

Figure 3

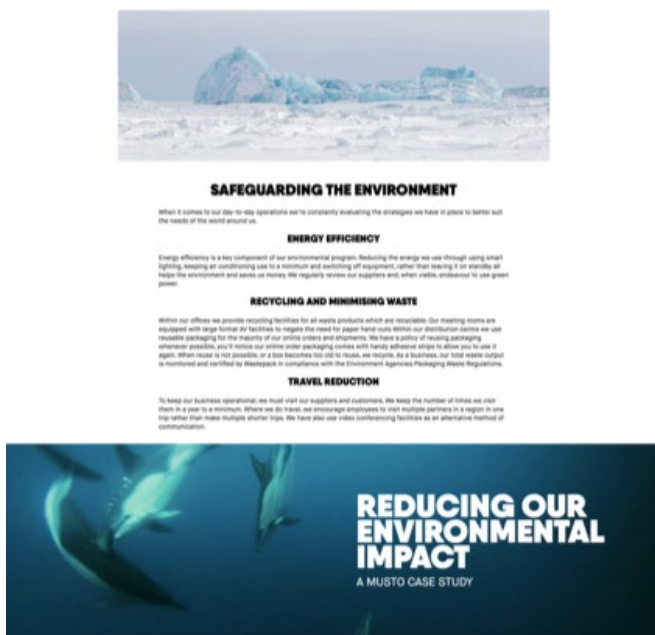


Figure 4. Example of a company's webpage stressing environmental sustainability.

Appendix H.2

Figure 5

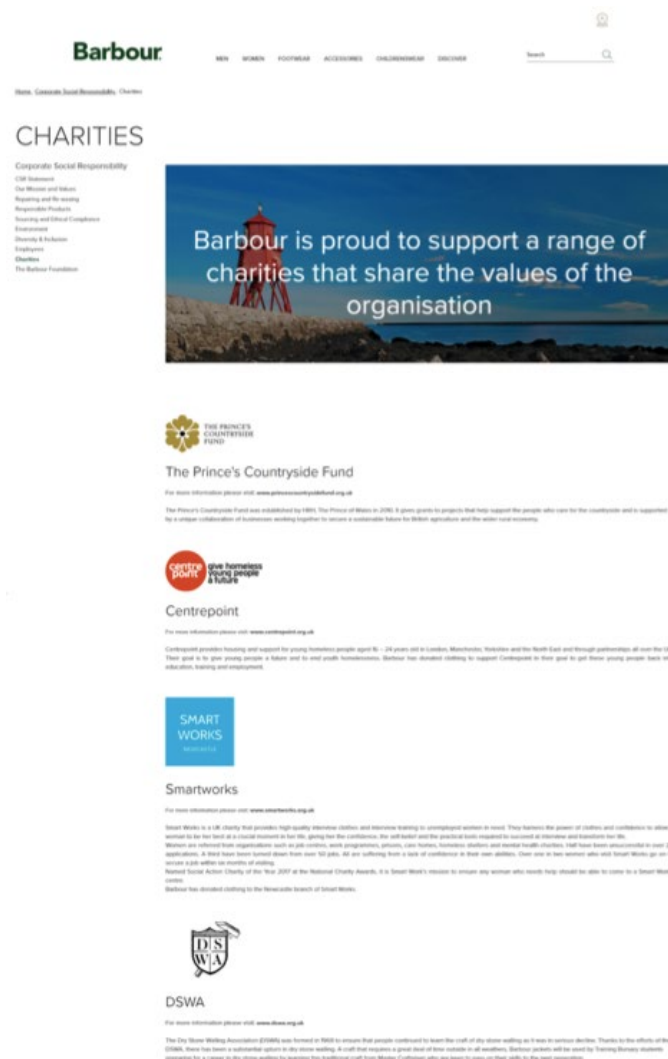


Figure 5. Barbour charity page.

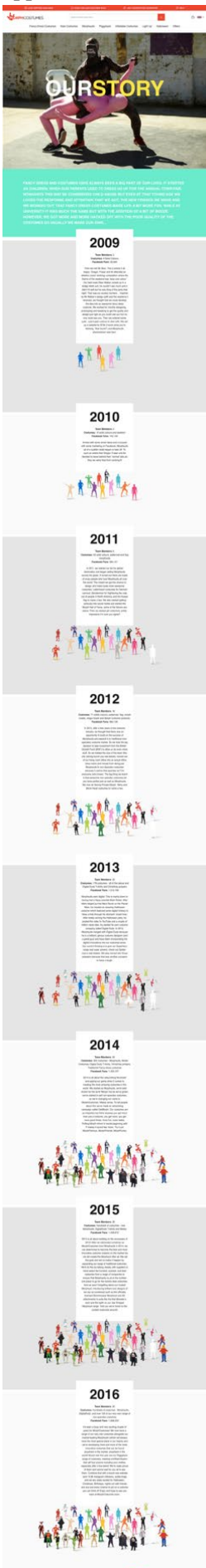


Figure 6. About Us page of Morph Costumes.

Appendix H.4 Table 2

Impression management strategies (IMS)	Code	Times coded (n=619)	(%)
Ingratiation	IMS_Ingratiation	181	29,241
Intimidation		-	-
Self-promotion	IMS_Self-promotion	274	44,265
Supplication	IMS_Supplication	6	0,969
Exemplification	IMS_Exemplification	123	19,871
Emotionalization	IMS_Emotionalization	17	2,746
Different/None	IMS_Different/None	18	2,908

Table 2. Impression management strategies results.

Appendix H.5 Figure 8

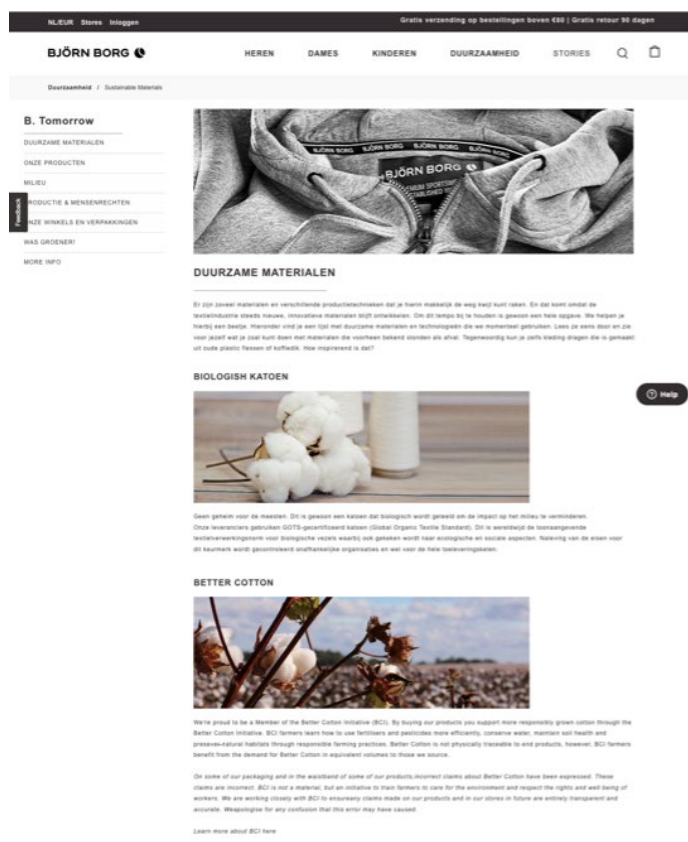


Figure 8. Björn Borg (2021)

Appendix H.6 Figure 9

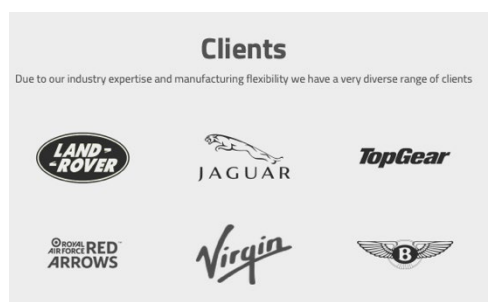


Figure 9. Jays Racewear (2021; 129:34).

Appendix H.7 Figure 10

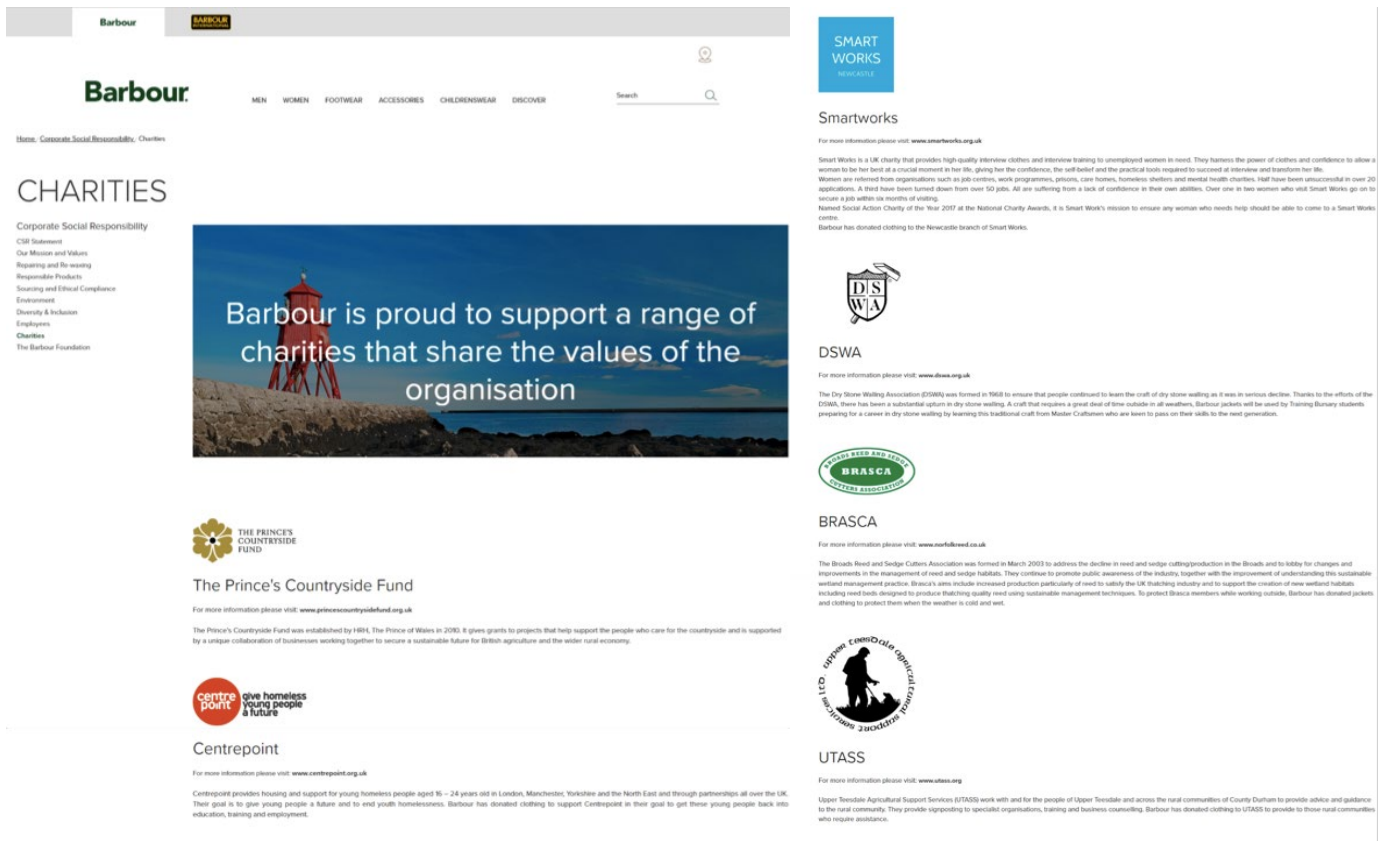


Figure 10. Barbour (2021).

Appendix H.8 Figure 11

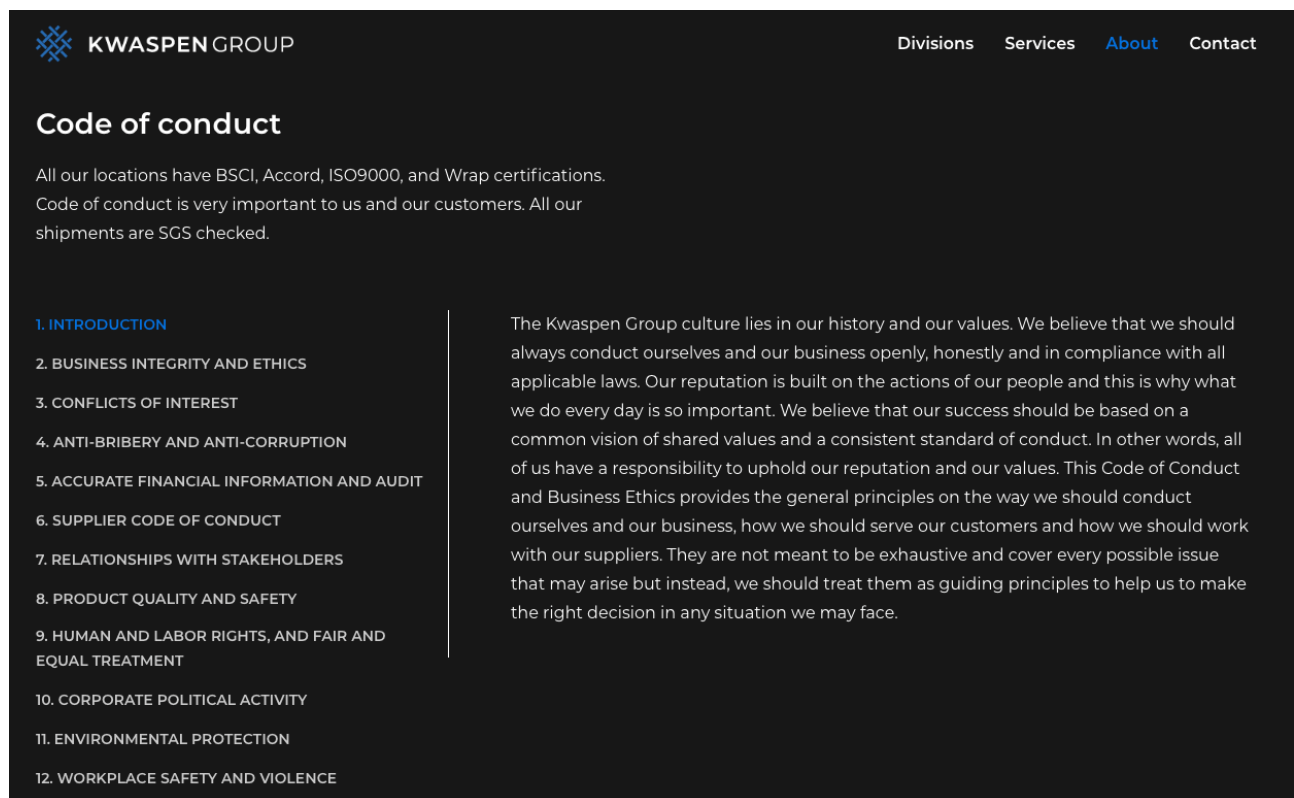


Figure 11. Code of Conduct Kwaspén Group.

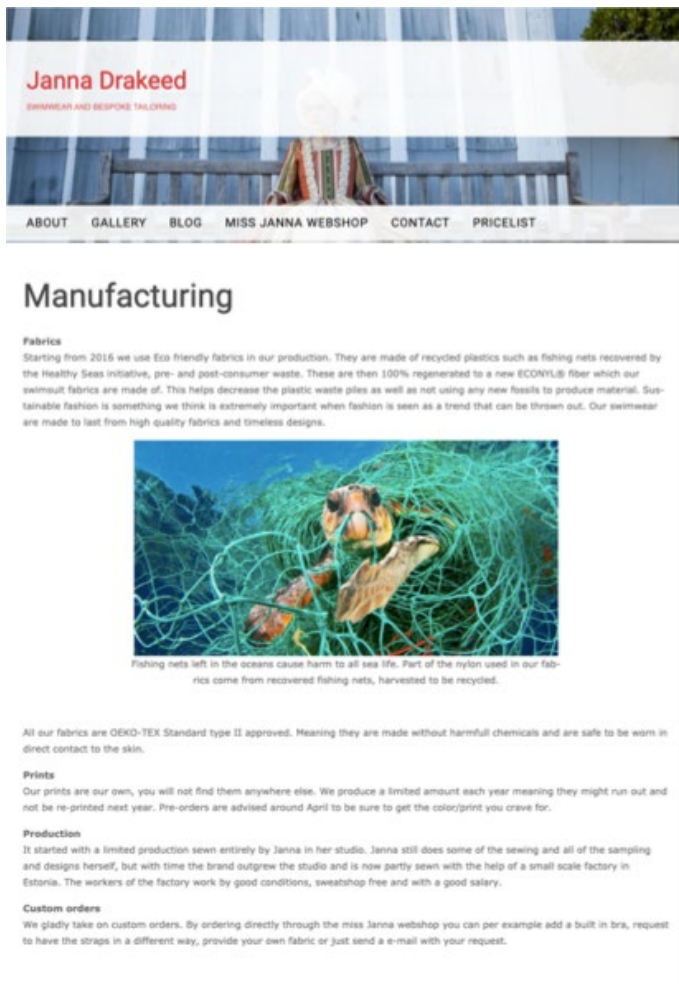


Figure 12. Example trustworthiness using production.



Figure 13. Sustainability page AFRIEK.

IRENE HELDENS

For a colorful life

Founded in 2009 Irene created a unusual colorful world to bring out the magical beauty of people, places and life that is surrounding us. Celebrating life and appreciating the precious time we have here.

This vision was never compromised and only grew stronger through the years. Combining the love for beautiful design and an idealistic believe that we can built a better future together. Change is what we are giving to the fast fashion system by making limited-edition statement pieces that are seasonless, timeless, sustainable, inclusive and anti fast-fashion. We want to celebrate every moment with a glamorous sexy design and doing good for the planet and each other while creating it.

Every look in the latest collection is ethically made with high-end existing materials of leftover stock and fabrics to create unique one off a kind pieces. All items are carefully selected and hand picked by our high quality standards. All pieces are crafted by hand by small ateliers and artisans in Holland.



Figure 14. Emotionalization strategy used on Irene Heldens's website.

	UK (n=95)		NL (n=91)		S (n=34)		Total coded
IMS	n	(%)	n	(%)	n	%	
Ingratiation	77	25,926	65	31,400	39	33,913	181
Self-promotion	146	49,158	74	35,749	54	46,957	274
Supplication	6	2,020	0	-	0	-	6
Exemplification	55	18,519	47	22,705	21	18,261	123
Emotionalization	8	2,694	9	4,348	0	-	17
Different/None	5	1,683	12	5,797	1	0,870	18
Total coded	297	100	207	100	115	100	619

Table 3. Impression management strategies results per institutional environment.

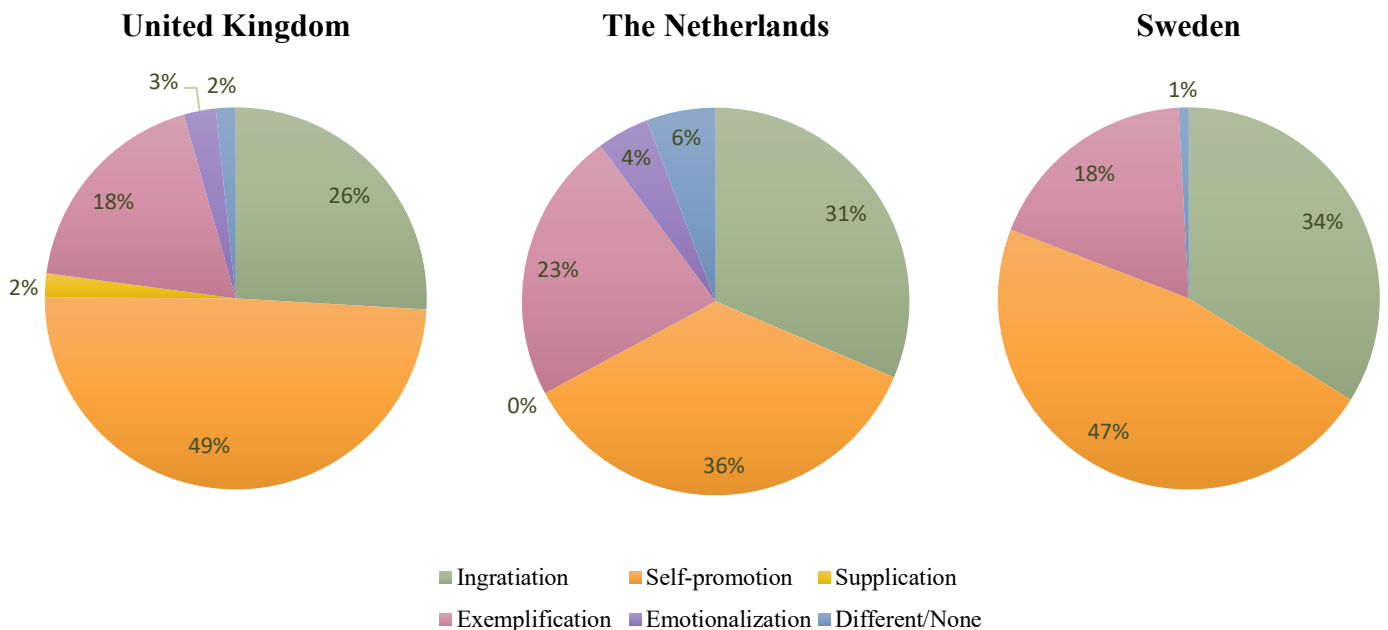


Figure 15. Pie charts results of the used impression management strategies per institutional environment.

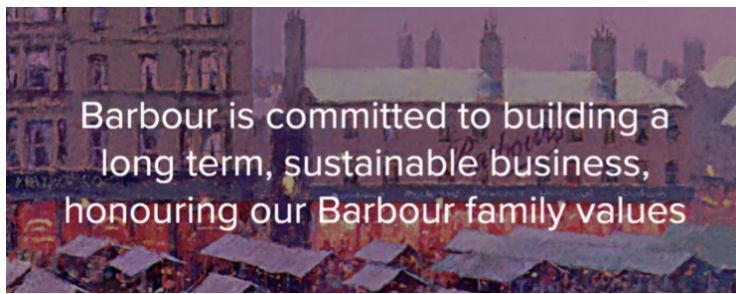


Figure 18. Barbour's heritage.

	UK		NL		S		Total coded
Time focus	n	(%)	n	(%)	n	%	
Long-term (future)	(71)	(18,586)	(42)	(17,004)	(22)	(17,460)	(135)
Long term (TF_Future-LT)	41	10,733	21	8,502	14	11,111	76
Short term (TF_Future-ShortTerm)	30	7,853	21	8,502	8	6,349	59
Short-term (past + present)	(311)	(81,414)	(205)	(82,996)	(104)	(82,540)	(620)
Past (TF_Past)	81	21,204	36	14,575	19	15,079	136
Present (TF_Present)	230	60,209	169	68,421	85	67,460	484
Total coded	382	100	247	100	126	100	755

Table 4. Time focus per institutional environment.

Appendix I – O’Neills

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Policies

INTEGRATED MANAGEMENT SYSTEM POLICY

Within the scope of our Integrated Management System, "The manufacture and sale of textile garments to customers worldwide" we recognise that providing our customers with a quality service whilst minimising our impacts on the environment are critical to our business. We are committed to providing the necessary resources to ensure we continuously improve our business practices within these core areas.

To achieve this, we have developed and will maintain an Integrated Management System that will meet the requirements of the current versions of ISO9001 and ISO14001.

This 'Integrated Management System Policy Statement' calls for continual improvement within our management activities and business will be conducted according to the following principles:

- Ensure Top Management are accountable for making best use of our management resources in all Quality and Environmental matters to continually improve our Integrated Management System and its effectiveness in delivering our overall strategic organisational objectives;
- Comply with all applicable environmental laws, statutory regulations and stakeholder requirements;
- Ensure the Integrated Management System is reviewed regularly by top management to ensure it is appropriate to the nature and scale of our service provision and environmental impacts;
- Regularly set, review and communicate our 'Integrated Management System Objectives' and performance against defined objectives throughout the organisation and to interested parties where appropriate;
- Work closely with our stakeholders, customers and suppliers to establish the highest quality standards;
- Endeavour to continually improve our environmental performance by preventing pollution, minimise the use of natural resources and reduce the impact of our operations on the local environment;
- Adopt a forward-looking view on future business decisions which may have impacts on our ability to provide customers with a quality service or minimise our environmental impacts;
- Train our staff in the requirements of the Integrated Management System and their responsibility in maintaining and improving it;
- Ensure this policy is available to the interested parties and where appropriate, actively communicate it to all direct employees, indirect employees and other interested parties, whilst regularly reviewing it to ensure it continues to meet our requirements;

Kieran Kennedy

Managing Director

8 January 2018

O'NEILL'S POLICY FOR CHILDREN

O'Neills realises and understands that many children will visit www.oneills.com store but encourages all persons under 13 to consult with their parents or legal guardian before submitting any information to this web site and indeed any other web site. However, O'Neills believes that ultimately it is the responsibility of parents or legal guardian to supervise children when online and recommend that parental control tools be put in place. No information collected from anyone under the age of 18 will be used for any marketing or promotional purposes whatever as is stated when you register for competitions or promotions. Although anyone under the age of 13 is able to participate in competitions and promotions, notification of a win or prize will be sent directly to the parent or legal guardian identified in the initial registration process. Any publication of a competition winner's personal details for visitors under 18 will require parental or legal guardian consent during registration.

Certificate GB1385070

SGS

The management system of

O'Neills Irish International Sports Company Ltd.

Unit 1-5, Dublin Road Industrial Estate, Strabane, Co. Tyrone, BT22 8EA, UK

Unit 25, Dublin Road Industrial Estate, Strabane, Co. Tyrone, BT22 8EA, UK

has been assessed and certified as meeting the requirements of

ISO 9001:2015

For the following activities

Manufacture and distribution of textile garments.

This certificate is valid from 23 April 2018 until 23 April 2022 and remains valid subject to satisfactory surveillance audits. Recertification audit due a minimum of 60 days before the expiration date. Issue 4. Certified since 23 April 2017

Authorised by



SGS (Ireland) Limited
Riverside Business Park, Elmwood Park, Clontarf, Dublin 17, Ireland
t +353 (0)1 254 4800 f +353 (0)1 254 4800 sgs.ie

HC 302 8801 2018 0001

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