ASPIRATIONAL TALK IN CSR COMMUNICATION: WHEN DOES IT TURN NEGATIVE?

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ABSTRACT

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Abstract
Aspirational talk has seen growing interest in the field of corporate social responsibility (CSR) communication since communicating about an organization's future intentions has the potential to move CSR programmes and the whole CSR field forward. However, much of society as well as the literature on CSR communication based in the functionalist perspective calls for alignment of talk and action and the practice of aspirational talk has been criticized for inviting hypocrisy and greenwashing accusations. This is especially the case for industries dealing with a lot of CSR challenges like the fashion industry. This thesis aims to explore what aspirational talk is and to understand when it turns negative, drawing from the hypocrisy and greenwashing literature. Qualitative content analysis is employed to analyse 5 CSR reports from 2002-2022 from the H&M group. Findings showed that aspirational talk is a positively framed form of talk-action misalignment that appears in CSR communication as future-facing statements and idealized statements. Aspirational talk turns negative when the talk-action misalignment is perceived as behavioural inconsistency and interpreted as hypocrisy. Over the last 20 years, aspirational talk has been a regular element in the H&M group's CSR reports and the amount of vague explorative statements has grown in comparison to more explicit and concrete types of aspirational talk. This thesis offers a conceptual model of how aspirational talk can lead to negative stakeholder reactions as well as empirical insights into how a company in the fashion industry engages in aspirational talk in its CSR reporting.

Key words
aspirational talk, hypocrisy, greenwashing, CSR communication, fashion industry

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1 INTRODUCTION

1.1 Relevance of the Study

Personal intentions, goals, and plans – for example in the form of new year's resolutions – drive each individual to move forward in life. Similarly, the development of organisations is driven by business goals and targets. Sometimes, these aspirations for the future are very ambitious and might not be fully achievable, but they can motivate the subject to work harder and achieve even more (Oxford Learner's Dictionaries, n.d.-a). In corporate communication, this formulation of goals and ambitions is described as aspirational talk.

Recently, an emphasis on aspirational talk can be identified in the literature on Corporate Social Responsibility (CSR) Communication. Aspirational talk about the organization's future intentions regarding CSR initiatives can help to move CSR programmes as well as the whole CSR field forward (Christensen & Cheney, 2011; Christensen et al., 2013). However, much of society, as well as the literature on CSR communication, prioritizes action and devalues talk. Talk is seen as cheap and actions are said to speak louder than words (Christensen & Cheney, 2011; Christensen et al., 2020). The "representational" perspective on CSR communication even argues that CSR communication should only report on already established CSR actions (Schoeneborn & Trittin, 2013). This however downplays the significance of CSR communication (Christensen, 2022). Therefore, understanding what aspirational talk is and what potential it can hold for organisations and industries is highly important.

When engaging in aspirational talk, organisations sometimes run into the problem of being accused of greenwashing or hypocrisy. No wonder, when current practices cannot yet live up to these idealized self-prescriptions set to motivate the organisation to move forward. Especially stakeholders such as critical consumers and activist groups may see aspirational talk critically and consider it to be misleading communication geared to earn sympathies without having anything to show for. This can lead to a variety of negative effects such as loss of trust or negative word of mouth for the organisation (Cassinger, 2018; Wagner et al., 2020). Therefore, understanding when aspirational talk turns negative is critical for the success of aspirational corporate communication. Indeed, both Christensen et al. (2013) and Schoeneborn, Morsing & Crane (2020) suggest to explore

the borderlines of talk and action in order to find out in what contexts aspirational CSR talk turns into hypocrisy.

Hypocrisy or greenwashing accusations are especially a problem for industries that deal with a multitude of CSR challenges. One of these industries is the fashion industry. In Europe, textile consumption is the fourth largest contributor to greenhouse gas emissions, after housing, transport, and food (EEA/Eionet, 2019). Emissions from the fashion industry are expected to increase by almost 50% by 2030 (United Nations, 2019), and the entire fashion sector is expected to consume more than a quarter of the global carbon budget by 2050 (Ellen MacArthur Foundation, 2017). Other CSR challenges include environmental degradation, poor working conditions and child labour in producing countries, and problems related to consumerism (Feng & Ngai, 2020). It becomes clear that CSR and sustainability-related improvements are highly needed in the fashion industry. That's why companies are making promises to change and set ambitions goals to make their operations more sustainable. Many fashion companies, in particular those producing fast fashion, however run on inherently unsustainable business models, making all sustainability communication paradoxical (Pollach et al., 2022). Therefore, it is interesting to find out how these organisations engage in aspirational talk while having to manage such tensions within their CSR communication.

Finally, the question remains of whether aspirational talk is actually turned into action. Therefore, it makes sense to study how aspirational talk develops over a longer time period. There is a general call for utilizing longitudinal approaches in studies on CSR communication (Christensen, 2022; Christensen et al., 2013), but they make especially sense for aspirational talk, a topic that is so related to time. Consequently, this thesis attempts to get a longitudinal view of the topic of aspirational talk by analysing and comparing findings from several years.

This thesis adds to the work on aspirational talk, looking more closely at how an organisation's aspirational talk in their CSR communication develops over time. It also contributes to an understanding of when aspirational talk turns negative by drawing from the hypocrisy and greenwashing literature. By analysing an example company from the fast fashion industry, it explores how aspirational CSR talk is managed in an inherently unsustainable company.

1.2 Study Objectives and Research Questions

The first objective of this thesis is to investigate the topic of aspirational talk in CSR communication because engaging in aspirational talk is necessary to move the field forward. The second objective is to explore the borderline between aspirational talk and hypocrisy and understand when aspirational talk turns negative. This is important because companies need to figure out a way to engage in aspirational talk while dealing with tensions in their CSR communication and possible greenwashing and hypocrisy accusations from stakeholders. Lastly, the third objective is to examine how companies are engaging in aspirational talk in their CSR reporting and whether this involvement changes over time.

The research questions are the following:

RQ1: What is aspirational talk?
RQ2: When does aspirational talk turn negative?
RQ3: How do companies engage in aspirational talk in their CSR reporting?
RQ4: Does it change over time?

To explore RQ1 and RQ2, a literature review is conducted, drawing from studies on aspirational talk as well as the hypocrisy and greenwashing literature. To answer RQ3 and RQ4, the CSR reports from one sample company are analysed. The material is analysed by conducting a qualitative content analysis. As a sample company for this thesis the H&M Group was chosen because it is one of the biggest fast fashion retailers in the world, that has also been engaging in CSR reporting for over 20 years. At the same time, the company has to deal with a lot of tensions in their CSR communication and has been repeatedly subject of greenwashing accusations.

1.3 Structure of the Study

This master's thesis is structured in the following manner: Chapter 2 consists of a literature review on aspirational talk in CSR communication, including the related concepts of hypocrisy and greenwashing, as well as the creation of a theoretical model on when aspirational talk turns negative. Chapter 3 explores the topic of CSR as a concept, CSR reporting, and CSR in the fashion industry. Chapter 4, the data and methodology chapter, will give an overview of the research philosophy and study approach, discuss the reasons for the selection of the H&M

Group as a case company and the choice of document analysis of CSR reports and qualitative content analysis as research methods. It will also explain in detail how the data studied in this thesis was collected and analysed. Chapter 5 presents the results and chapter 6 discusses them. Finally, chapter 7 offers conclusions, including the study's implications, its limitations, and ideas for further research.

In the process of conducting this study and writing this thesis, AI tools have been used in the following way: The data analysis software used for this thesis, MAXQDA, has an integrated AI tool called AI Assist. In this thesis the "Code Summary" function was used to summarise segments that were coded with a selected code. These AI generated summaries were drawn upon for writing some of the thematic summaries that appear in the result section of this thesis.

2 ASPIRATIONAL TALK IN CSR COMMUNICATION

2.1 CSR Communication as a Research Field

In the past 20 years, CSR communication has been established as a research field. In the simplest terms, CSR communication refers to organizational communication related to CSR. Literature in this field commonly deals with process-oriented topics such as stakeholder communication or communication frameworks, disclosure and accountability topics including strategies, communication media, genres, and stakeholder expectations, as well as outcomes of CSR communication for organizations and consumers (Golob et al., 2013). CSR communication can be explored from two epistemological foundations, and depending on which epistemological orientation one takes, CSR communication serves different purposes.

In the instrumental-functionalist view, CSR is seen as a strategic instrument used to create tangible benefits for an organization (Schultz, 2013). CSR communication is then concerned with the communication of the organization's CSR practices (Golob et al., 2013). The communication is seen as an instrument that fulfils the function of informing and influencing stakeholders with the ultimate goal of enhancing the organization's reputation and financial performance (Golob et al., 2013). In this functionalist perspective, CSR and CSR communication are viewed as two separate practices.

In contrast, the communicative-constructivist view sees CSR as being socially constructed (Schultz, 2013). According to this view, a singular reality (of CSR practices) does not exist and therefore cannot be communicated to an audience (Wehmeier & Schultz, 2011). Instead, different actors construct their own reality through sensegiving and sensemaking processes, filling the CSR concept with meanings and translating it based on their personal interpretations (Wehmeier & Schultz, 2011; Schultz, 2013). CSR communication therefore refers to interacting with stakeholders, negotiating and discussing CSR issues and activities with them, and achieving a mutual understanding through this dynamic process (Golob et al., 2013). This perspective highlights the idea that "how one talks about CSR influences how CSR is practised" and that "CSR talk is in fact CSR action" (Golob et al., 2013, p.179). Here, CSR and CSR communication are closely related. Depending on the constitutive approach, according to Schoeneborn et al. (2020), either CSR action or CSR talk is seen as the antecedent of the other one. In both

versions, the *walking-to-talk* and the *talking-to-walk* approach, CSR communication has a formative effect as it works back on the CSR practices and can act as a stepping stone for future CSR actions. Alternatively, in the *t(w)alking* approach CSR walk and talk are no longer seen as separate phenomena and instead happen simultaneously. This approach bridges the analytic divide of CSR and CSR communication and assumes that CSR practices are produced and reproduced in a continuous flow of communication (Schoeneborn et al., 2020).

The relationship between the CSR research paradigms can be seen as separate or intertwined. Crane & Glozer (2016) set the functionalist and the constitutive paradigm against each other: In the functionalist paradigm, CSR communication is seen to reflect reality. However, in the constitutive paradigm, CSR communication constructs reality actively. Supporters of the constitutive approaches like to present their approach as being at "paradigmatic war" with the dominant functionalist approach (Crane & Glozer, 2016, p. 1238). The functional approach is seen as a limited paradigm that offers insufficient understanding of the CSR concept and needs to be overcome (Schultz et al., 2013). According to Christensen (2022), one of the problematic tendencies in the research field of CSR communication is that some studies still reproduce the notion of a distinction between CSR talk and action. This representational perspective, promoting that CSR communication should only talk about already established CSR actions, however, downplays the significance of CSR communication (Christensen, 2022).

2.2 Aspirational talk

Identifying Aspirational Talk

One example of CSR communication that actively creates CSR in the constitutive sense is aspirational talk. The concept was introduced by Christensen et al. (2013) and can be defined as "organizational self-descriptions to which current practices cannot yet live up" (Christensen et al., 2021, p. 412). It shows up as future-related words in organizational communication (Araujo & Kollat, 2018). Aspirational talk may be formulated as explicit goals and ambitions, such as "we aspire to...", "we aim for...", or "we are working towards..." (Christensen et al., 2021, p. 412), but it can also come in the form of idealized statements that don't address the current organizational shortcomings in realising them (Christensen et al., 2021).

Aspirational talk may be explored in any field of corporate communication, whether it is meant for internal stakeholders, such as aspirational talk in strategy documents (Penttilä, 2019), or for external stakeholders, like aspirational talk in

branding communications (Cassinger, 2018). However, the topic arose from and is most studied within the field of CSR communication. Here, aspirational talk refers to statements about an organization's future intentions and plans regarding CSR, or about the ideals and values that future CSR decisions will be based on (Christensen & Cheney, 2011). Aspirational talk is always present in organizational CSR communication, as the latter consists of both communication about current CSR projects and communication about future intentions regarding CSR (Christensen & Cheney, 2011).

Christensen et al. (2021) distinguish between four different types or modalities of aspirational talk based on their further consequences: *Exploration* consists of informal brainstorming on CSR topics. Organisations might share ideas of what CSR practices they would like to implement in the future. Such explorative aspirational talk is not expected to be immediately followed up with action. *Formulation* is still vague but with more precise action criteria, for example in the form of a vision statement. In comparison to exploration, it is more formalized and top management will most likely be involved in the formulation. However, because publicly announcing ambitions creates expectations for consistency from stakeholders, companies might employ strategic ambiguity and purposefully use vague formulations in order to gain support from a variety of stakeholders and avoid specific understandings. *Implementation* consists of more concrete talk, such as a strategic plan. Announcing concrete plans publicly shapes expectations of stakeholders, adding pressure on companies. Additionally, it drives organisational action to implement said plans. In this way, publicly announcing an intention makes it binding. *Evaluation* consists of talk that explains and justifies the organization's actions, possible inaction, or deviations from original plans. This can be done by reinterpreting the original formulations of aspirations or by formulating excuses. Such explanations fulfil the purpose of closing conversations, allowing the company to move forward. While these four types of aspirational talk are presented in a linear way, resembling consecutive stages of strategic planning, they are interrelated and can coexist. Their order is dynamic and a company may move back and forth between the different modalities.

Talk-Action Misalignment and the Consistency-Bias

Aspirational talk represents a form of misalignment between organizational talk and action, since the communicated ideals haven't been translated into actions yet. Generally, in our society however, action is preferred over talk. Popular sayings like 'talk is cheap', 'action speaks louder than words', 'walk the talk', and 'practice what you preach' reflect this notion (Christensen & Cheney, 2011; Christensen et al., 2020). Talk is perceived as less valuable than action, perhaps because

talk is only viewed as a precursor to action and doesn't offer tangible outcomes itself (Christensen & Cheney, 2011). Additionally, talk is assumed to be utilized by companies to deceive recipients and to cover-up potential issues, therefore, discrepancies between talk and action tend to foster scepticism and distrust (Christensen & Cheney, 2011). When it comes to CSR, inconsistencies between talk and action are especially controversial because the CSR concept is already highly ambiguous and many stakeholders expect CSR communication to be clear and consistent (Guthey & Morsing, 2014). As a consequence, consistency is seen as one of the key drivers of effective CSR communication and many practitioners, as well as a majority of studies in the functionalist perspective of CSR, call for a strict alignment of CSR talk and action (Koep, 2017a; Christensen & Cheney, 2011), which can be referred to as the consistency bias (Schultz et al., 2013). To achieve alignment of talk and action, practitioners and researchers call for a more consistent and standardized approach to the reporting and measurement of CSR actions (Guthey & Morsing, 2014). When engaging in aspirational talk, industry experts highlight the importance of verification systems and auditing practices to prove that follow-up steps are taken to turn talk into action (Koep, 2017a).

However, a focus on recoupling talk and action due to the consistency-bias neglects the power of communication and the possibility of aspirational talk advancing CSR practices (Schultz et al., 2013; Christensen et al., 2013; Koep, 2017b). While society is conditioned to call out the inconsistencies between organizational talk and action, there might be a benefit in allowing organizations more experimental freedom with their CSR communication.

Potential of Aspirational Talk

According to the Oxford Learner's Dictionaries, "an aspirational goal or target is very ambitious and may be more than you can achieve, but is set in order to encourage you to try harder and achieve more" (Oxford Learner's Dictionaries, n.d. a). In line with this thought, Christensen et al. (2013) argue that the inconsistencies between talk and action in aspirational CSR talk can act as drivers of organizational change and foster development and improvement of CSR practices, making it highly valuable. That is because talk about future plans, intentions, and ambitions puts organizational values, beliefs, and ideals into words, which can act as raw material for future decision-making (Christensen et al., 2013). Engaging in aspirational CSR communication pushes organisations to engage in retrospective and prospective sensemaking processes in order to figure out what their CSR goals are and how to achieve them (Koep, 2017b). This sensemaking can be even more fruitful if the CSR communication is done in a dialogic, two-way symmetric way with stakeholder involvement (Morsing & Schultz, 2006).

Aspirational talk not only gives organizations the opportunity to develop their own CSR practices, it also helps the larger society to enter discussions on what is expected of organizations. Once an intention is made public, stakeholders such as employees, the media, or activists can create pressure and hold organizations accountable for their actions or lack thereof (Christensen & Cheney, 2011).

Moreover, publicly announcing their intentions can motivate organizations to follow through with their plans and match the created stakeholder expectations (Christensen & Cheney, 2011). Talking about future CSR plans and ideals, perhaps even pretending that they already exist, can motivate both the audience and the sender itself to act and minimize the differences between the current reality and the aspired future (Christensen et al., 2013). For example, a manager might talk about a visionary future for the company, which motivates employees and themself to improve practices and achieve the proclaimed ideals (Christensen et al., 2013). Organizations may even consciously avoid closing the gap between talk and action entirely and instead nurse this gap in order to continuously motivate employees to close it (Christensen et al., 2013). Once achievements have been made, new aspirational goals may be set to keep the organization moving (Christensen et al., 2013).

Aspirational talk can not only act as a driver of change for an organization, but also for the entire field. Having these inconsistencies between talk and action, exploring and experimenting with CSR ideals, may even be necessary for the further development of the CSR field and its standards (Christensen et al., 2013).

Conditions for the Success of Aspirational Talk

Publicly voicing aspirational future visions draws attention to the fact that CSR vision and current organizational practises don't match up yet, creating tensions within the organization and with external stakeholders (Winkler et al., 2020). Koep (2017b) and Winkler et al. (2020) both argue that the transformative potential of aspirational talk is determined by whether the tensions arising from the misalignment of organizational talk and action are suppressed or embraced.

If an organization continually uses visionary and ambiguous rhetoric within their aspirational talk and downplays or distracts from the tensions, it tends to perpetuate them, possibly leading to cynicism and disengagement in stakeholders (Winkler et al., 2020). But if the organization moves to an agonistic rhetoric that acknowledges the tensions and even embraces them by inviting stakeholders to

discuss, revise and rearticulate the vision, it allows the organization to work through the tensions (Winkler et al., 2020).

An organization might suppress tensions by adopting a defensive approach and using selection or separation techniques (Koep, 2017b). Selection refers to either/or thinking, where the organisation chooses one pole of the paradoxical agendas and denies the other. For example, an organization may focus on reporting on their CSR performance and minimize aspirational statements. Separation means to recognise both poles but separating them based on time or space. This could be the case when an organization formulates aspirations on a societal level separate from organizational commitments. However, suppressing tensions when it comes to aspirational CSR communication often only works as a short-term solution (Koep, 2017b). Alternatively, organizations may embrace the tensions by adopting an active approach, for example a both-and approach or a more-than approach (Koep, 2017b). In a both-and approach the two poles are connected or integrated in a way that neutralises the tension between them. In a more-than approach the opposite poles are reframed or synthesized to form a novel perspective.

Embracing tensions allows for deeper exploration of the topic, possibly leading to the development of CSR and new solutions to the sustainability challenge (Koep, 2017b; Winkler et al., 2020). But if the tensions resulting from the misalignment of talk and action are not embraced and dealt with, aspirational talk can easily turn negative: Talk-action misalignment may lead to hypocrisy or greenwashing perceptions (Christensen et al., 2013; Winkler et al., 2020; Glozer & Morsing, 2020) and result in a loss of trust from stakeholders (Cassinger, 2018).

2.3 Hypocrisy

Introducing Corporate Hypocrisy

In a colloquial sense, hypocrisy may be defined as "behaviour that does not meet the moral standards or match the opinions that somebody claims to have" (Oxford Learner's Dictionaries, n.d.-b). The Oxford English Dictionary defines the term hypocrisy as "the assuming of a false appearance of virtue or goodness, with dissimulation of real character or inclinations, esp. in respect of religious life or beliefs; hence in general sense, dissimulation, pretence, sham." (Oxford English Dictionary, 2023). In science, hypocrisy was initially introduced in the psychology and philosophy literature as a phenomenon that occurs on the personal level where one individual is believed to be hypocritical (Wagner et al., 2020). Applied

in an organizational setting, it is no longer an individual that a stakeholder, such as a consumer or employee, deems hypocritical but the entire organization. Corporate hypocrisy thus refers to a stakeholder belief about a firm, specifically "the belief that a firm claims to be something that it is not" (Wagner et al., 2009, p. 79) or "does not practice what it preaches" (Lauriano et al., 2022, p. 829). A majority of the studies on corporate hypocrisy focus on CSR, as it is an area in which morals and ethics play a big role and where talk-action misalignment is highly present (Wagner et al., 2020). Other areas in which hypocrisy is studied include business ethics, reputation, stakeholders, and communication (Garzón Castrillón, 2022). Hypocrisy perceptions can lead to a variety of negative consequences for the organization such as distrust, boycotting, or negative word of mouth (WOM) (Wagner et al., 2020). They may also lead to further accusations of washing, for example greenwashing in the context of environmental claims (Glozer & Morsing, 2020). Among employees, hypocrisy accusations may cause scepticism, emotional exhaustion, demotivation, and potentially increased resignations (Lauriano et al., 2022).

Hypocrisy, similar to aspirational talk, describes a form of talk-action misalignment. Misalignment occurs when an organization's speech and actions are inconsistent (Effron et al., 2018a). Any misalignment between an organization's claims and its actions may be called out as hypocrisy by stakeholders. The literature now offers two differing conceptualizations of hypocrisy: Some studies refer to the mere existence of talk-action-misalignment as hypocrisy, while others use the term hypocrisy to describe a morally discrediting interpretation of talk-action misalignment (Effron et al., 2018a). Therefore, both conceptualizations will be explored.

Hypocrisy as Behavioural Inconsistency

Behavioural inconsistency is driven by inconsistent organizational practices and can be defined as the belief that a company's behaviours are inconsistent with its statements (Wagner et al., 2020). The perception of behavioural inconsistency or talk-action misalignment is sometimes considered as hypocrisy in of itself or as a specific type of hypocrisy, for example, Wagner et al. (2020) refers to this as behavioural hypocrisy. Aspirational talk can be considered a prime example for behavioural inconsistency, since organisations use aspirational statements but its current practices cannot yet live up to them (Wagner et al., 2020). However, calling the mere existence of behavioural inconsistency out as hypocrisy – and thus deeming it a negative phenomenon that should be avoided based on the consistency-bias – is not productive for several reasons. Firstly, it ignores the fact that behavioural inconsistencies have a potential to motivate the organization to close

the gap between talk and action (see aspirational talk chapter). Secondly, it villainizes a normal organizational phenomenon that cannot always be avoided. According to Brunsson, behavioural inconsistencies are always present in organizational contexts, as "people talk, decide and act on separate occasions and in different contexts" (Brunsson, 2003, p. 202). Organizations fail to achieve full alignment between talk and action because its actors are human, and it is impossible to align the words, decisions, and actions of all employees (Christensen et al., 2013). Thirdly, referring to behavioural inconsistency as hypocrisy doesn't sufficiently describe the issue because it is missing the crucial aspect of morality. The Oxford English Dictionary definition of hypocrisy (the "false appearance of virtue") makes it clear that the central issue is the insincerity of preaching moral standards, not the failure to practice them (Monin & Merrit, 2012). Therefore, this thesis favours the conceptualization of hypocrisy as a morally discrediting interpretation of misalignment explained next.

Hypocrisy as a Morally Discrediting Interpretation of Misalignment

This conceptualization of hypocrisy is based on the premise that misalignment is first and foremost an objective description of behaviour that is neither good nor bad (Effron et al., 2018a). Once detected, misalignment is interpreted differently by stakeholders. Depending on why they believe words and action are misaligned, it can lead to negative, neutral, or positive reactions (Lauriano et al., 2022; Effron et al., 2018a). Hypocrisy then is a subjective interpretation of *why* talk and action are misaligned. It can be defined as "a morally discrediting interpretation of perceived word-deed misalignment" (Effron et al., 2018a, p. 65). Stakeholders interpret misalignment as hypocrisy when they believe the misalignment to be caused by the company's attempts to appear more virtuous than it actually is and they perceive the organisation to be gaining an 'undeserved moral benefit' such as trustworthiness or virtuosity through this (Wagner et al., 2020; Effron et al., 2018a). Hypocrisy perceptions are driven by deceptive practices such as unsubstantiated claims, omitted information, or advertising, that are meant to create an image of an ethical and moral company and mislead stakeholders (Wagner et al., 2020). When it comes to aspirational talk, a company may be rightfully accused of hypocrisy if it uses idealized statements in its communication and omits the information that current practices don't live up to these yet, as the company is gaining an undeserved moral benefit. Because the moral component plays an important role here, this conceptualization may sometimes be referred to as moral hypocrisy (Wagner et al., 2020). However, this term is redundant since hypocrisy per definition already encompasses the aspect of morality (Monin & Merrit, 2012). Therefore, this thesis understands the term misalignment as an objective

description of behaviour, and the term hypocrisy as a subjective, morally discrediting interpretation of behaviour.

Relationship Between Behavioural Inconsistency and Hypocrisy

Behavioural inconsistency and hypocrisy are independent and may occur separately or together (Wagner et al., 2020; Effron et al., 2018a; Monin & Merrit, 2012). A company may demonstrate talk-action misalignment that leads to the perception of behavioural inconsistency. However, the interpretation of misalignment depends on the intentionality behind it, so whether the stakeholder believes that the misalignment was done intentionally or unintentionally (Wagner et al., 2020). If a stakeholder believes the misalignment was caused unintentionally and not by malintent, but for example because the company lacks the resources, ability, or willpower to follow through with its plans (re: the company doesn't claim moral benefits), this would be a case of behavioural inconsistency without hypocrisy (Monin & Merrit, 2012). Stakeholders may try to resolve the cognitive dissonance the misalignment creates and rationalise behavioural inconsistency, for example through communication problems or lack of information (Lauriano at al., 2022). However, even though behavioural inconsistency is not intentional, stakeholders may still get the impression that the company is unpredictable or unreliable (Wagner et al., 2020). If a stakeholder believes that the misalignment is intentional and that the insufficient results in aligning talk and action reflect ulterior motives (re: the company claims moral benefits), both behavioural inconsistency and hypocrisy are at play (Lauriano et al., 2022). Hypocrisy can also occur without behavioural inconsistency (Monin & Merrit, 2012). However, since the main subject of this thesis is aspirational talk and its appearance as talk-action-misalignment, this matter is not relevant for this study. Finally, hypocrisy perceptions are fluid and can change over time, since individuals evaluate the misalignment of a given situation again once new information emerges (Wagner et al., 2020).

2.4 Greenwashing

Washing as an Umbrella Term

Aspirational talk and perceptions of behavioural inconsistency can easily lead to washing accusations. Depending on the topic at hand and the ulterior motive the stakeholders believe to be behind the talk-action misalignment of an organisation, they may accuse the organisation of some kind of washing, for example greenwashing, bluewashing, or pinkwashing. All these various types of washing describe corporate practices of misleading communication, where the company

creates an image of itself pointing at specific values or topics, while it is not fully embodying them or is even actively working against them (Bernadino, 2021). These concepts are compound terms that derive from the verb *to whitewash* "which means to hide crimes and vices, or to exonerate through biased presentation of evidence" (Blackmer, 2019, p. 171). Greenwashing is the most common type of washing and also the first form of washing to arise, being first used in 1986 by environmental activist Jay Westerveld (Bernadino, 2021; de Freitas Netto et al., 2020; Sailer et al., 2022). Greenwashing specifically refers to misleading communication about an organisation's environmental or *green* practices.

The term bluewashing – referencing the blue UN flag – was first used in 2002 in relation to the CSR initiative United Nations Global Compact (UNGC) from 1999, accusing companies of using their UN partnership as a public relations tactic to cover up their poor labour standards (Sailer et al., 2022; Heras-Saizarbitoria et al., 2022). In a similar vein, misleading sustainability rhetoric related to the UN's 17 Sustainable Development Goals (SDGs) from 2015 is also referred to as SDG-washing (Heras-Saizarbitoria et al., 2022). Alternatively, the terms social-washing or CSR-washing are also used to refer to misleading communication about a company's social efforts (Sailer et al., 2022).

Pinkwashing occurs in two different contexts: in regards to companies' support of breast cancer awareness campaigns (Carter, 2015; Blackmer, 2019), as well as to refer to organisations or states that show their support for the LGBTQIA+ community in order to conceal other negative practices (Sánches-Soriano & García-Jiménez, 2020). For example, it is used in relation to the Israeli-Palestinian conflict and Israel's measures to be regarded as an LGBTQIA+ friendly state in order to distract from its ongoing struggles with the Palestinians (Blackmer, 2019; Sánches-Soriano & García-Jiménez, 2020). More recently, the term rainbowwashing has been used as an alternative to refer to organisations' inauthentic support for the LGBTQIA+ community during Pride month (Bernadino, 2021; Wulf et al., 2022).

Defining Greenwashing

Because this thesis deals with aspirational talk regarding environmental practices, the topic of greenwashing will be further explored. Greenwashing refers to the practice of creating an image of an environmentally responsible organization, although this doesn't match the organization's reality (Schoeneborn & Trittin, 2013). It therefore represents a form talk-action misalignment, specifically concerning environmental practices. Earlier research on greenwashing favoured un-

ambiguous and clear definitions, describing greenwashing as the practice of intentionally deceiving stakeholders through communication (de Jong et al., 2020). For example, greenwashing may be defined as "the act of misleading consumers regarding the environmental practices of organizations (firm-level greenwashing) or the environmental benefits of a product or service (product-level greenwashing)" (Delmas & Burbano, 2011, p. 66). In practice this might look like an organization making positive claims about their environmental performance, while actually performing badly (Delmas & Burbano, 2011). However, newer research finds that this view might be too narrow, arguing that greenwashing is not always intentionally initiated by companies and that it consists of more than just information disclosure (Bowen, 2014). Indeed, aside from claim greenwashing – which includes the employment of false claims, the omission of relevant information, and vague or ambiguous claims –, there is also executional greenwashing which uses emotional imagery to suggest environmental friendliness without making explicit green statements (de Freitas Netto et al., 2020; Parguel et al., 2015). Because of the possible variety of misleading organizational behaviours, greenwashing as a broader concept can be used as an umbrella term including any major forms of misleading environmental communications (Lyon & Montgomery, 2015).

Drivers and Effects of Greenwashing

There are two main drivers of greenwashing: First, exaggerating one's environmental performance might be a strategic consideration, for example because green behaviour is incentivized or the company receives pressure to engage in environmentally friendly practices by either market or non-market actors (de Jong et al., 2020). And second, the discrepancies between green talk and actual actions might be unintentional and a result of organizational complexity, that causes the company to struggle in aligning practices and communication (de Jong et al., 2020).

Greenwashing can have a variety of negative effects on consumer perceptions, such as sparking distrust and scepticism towards the company (Aji & Sutikno, 2015), lowering its perceived environmental performance, integrity, and reputation, as well as lowering consumers' purchase intentions (de Jong et al., 2018; de Jong et al., 2020). However, the backlash that often follows after a company's activities have been exposed as greenwashing may also have positive effects: Greenwashing may raise the overall consumer awareness about green practices, it may be used to hold companies accountable and force them to make changes

to their practices, it can inspire organizations to fill the gap between talk and action in the sense of aspirational talk, and it may give leverage to regulators to enforce stricter environmental laws (Glavas et al., 2023).

Perception of Greenwashing

Greenwashing is generally deemed as negative and morally wrong. Along with the other variations of washing, it can be considered a specific type of hypocrisy, based on the definition that the company is gaining an undeserved moral benefit (Effron et al., 2018a). In the case of greenwashing, the company is earning the undeserved moral benefit of environmental friendliness. Both claim greenwashing (employment of lying, omission, or vagueness) and executional greenwashing (usage of emotional imagery) are deceptive practices that lead to such hypocrisy perceptions (Wulf et al., 2022; Wagner et al., 2020). However, given the broader definition of greenwashing, there are also possibilities of neutral and even positive framing of this phenomenon. Greenwashing can be considered neutral if the organization cannot be held responsible for it. This may be the case when the accusations derive from miscommunication caused by organizational complexity or unrealistic expectations of consumers (Seele & Gatti, 2017). This would represent a case of behavioural inconsistency, not hypocrisy. Greenwashing can also be positively framed as aspirational green talk, in which case the talk-action discrepancies can drive positive change (Glavas et al., 2023; Christensen, Morsing & Thyssen, 2013).

2.5 Aspirational Talk Turned Negative

Different Perspectives on Misalignment

All explored concepts – aspirational talk, behavioural inconsistency, hypocrisy, and (green-) washing – describe forms of misalignment, that occur when organizational speech and actions are inconsistent (Effron et al., 2018a). However, they are valued differently and therefore represent different frames of the same phenomenon (Christensen et al., 2013): Misalignment can be framed positively as aspirational talk, because it can have transformational effects on CSR activities (Christensen et al., 2013). It can also be neutral when perceived as behavioural inconsistency, where the decoupling of talk and action may be explained as an organizational failure to align talk and action due to communication problems or lack of information, etc. (Effron et al., 2018a; Lauriano at al., 2022). Lastly, misalignment is framed as negative when it is interpreted as hypocrisy or (green-) washing because the stakeholders believe the company to be gaining an undeserved moral benefit (Christensen et al., 2013; Effron et al., 2018a). Table 1 offers

an overview of the explored concepts and the role they play within corporate communication. Figure 1 illustrates them as different frames of talk-action misalignment.

Table 1: Overview of relevant concepts

Concept	**Definition**	**Role within Corporate Communication**
Aspirational Talk	"Organizational self-descriptions to which current practices cannot yet live up" (Christensen et al., 2021, p. 412)	Corporate practice/ positive stakeholder interpretation
Misalignment	Decoupling of organizational talk and action (Effron et al., 2018a)	Observable corporate behaviour
Behavioural Inconsistency	Belief that a company's behaviours are inconsistent with its statements (Wagner et al., 2020)	Neutral stakeholder perception
Hypocrisy	Interpretation of perceived misalignment as a claim to an undeserved moral benefit (Effron et al., 2018a)	Negative stakeholder interpretation
Washing	Misleading communication pointing at specific values or topics (Bernadino, 2021)	Negative stakeholder interpretation
Greenwashing	Misleading environmental communication (Lyon & Montgomery, 2015)	Negative stakeholder interpretation

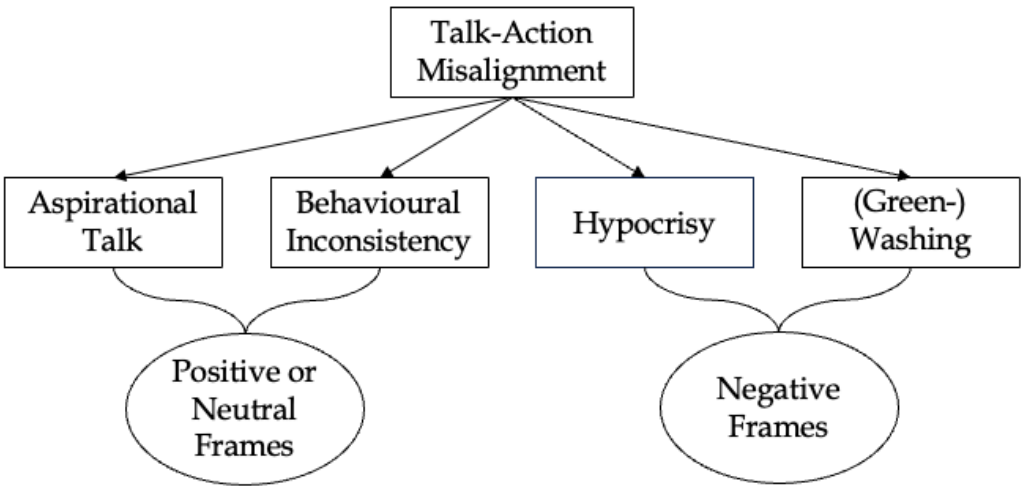

Figure 1: Aspirational talk, behavioural inconsistency, hypocrisy, and (green-)washing as different frames of talk-action misalignment (own illustration)

Theoretical Model

To answer the question of "RQ2: When does aspirational talk turn negative?" a theoretical model was adapted from Effron et al. (2018a) that is illustrated in figure 2. When organisations exhibit aspirational talk and stakeholders do not detect any misalignment of talk and action, it will lead to positive or neutral interpretations as well as reactions toward the organisation. If stakeholders however detect the misalignment, they perceive it as behavioural inconsistency, meaning that they believe the company's behaviours to be inconsistent with its statements. Stakeholders will try to find an explanation for this misalignment. If they do not explain the misalignment as a claim to an unearned moral benefit, but instead, for example, as caused by a lack of resources or ability, the stakeholders' reactions may be positive or neutral. However, if stakeholders explain the misalignment as a claim to an unearned moral benefit, they will interpret it as hypocrisy, leading to negative reactions such as distrust towards the organisation or negative word of mouth. Therefore, aspirational talk turns negative, when stakeholders perceive it as behavioural inconsistency *and* interpret it as hypocrisy.

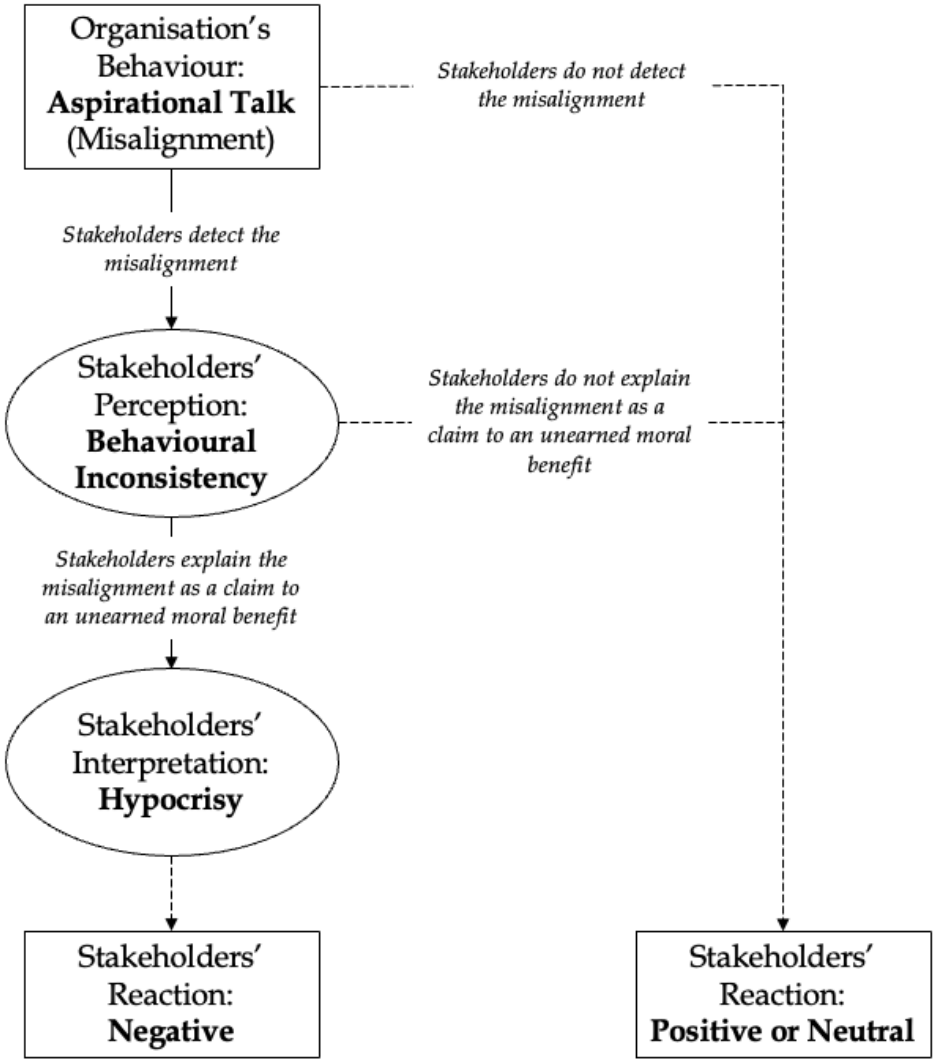

Figure 2: Theoretical model: When does aspirational talk turn negative? Note: rectangles denote observable behaviour; ovals denote stakeholders' subjective judgments (adapted from Effron et al., 2018a)

Factors Influencing the Interpretation of Misalignment

The actual reasons for the misalignment of talk and action are varied and exist on a continuum from organizations intentionally ignoring organizational policies to organizations trying to comply with rules but not (yet) being able to (Bromley & Powell, 2012). However, the question of when aspirational talk turns negative deals less with what the company is actually doing, and more with stakeholders' perceptions and interpretations thereof. Whether aspirational talk is considered to be authentic, inconsistent, or hypocritical depends on the motivation behind it (Christensen et al., 2013). But determining which motives an organization is truly

driven by is almost impossible. Different motives might even exist simultaneously, as an organization consists of many different members and some organizational members may strive to minimize the differences between talk and action, while others work against it (Christensen et al., 2013). Therefore, the deciding factor is the perceived intention (or motivation) of the organization. Different stakeholders may perceive the organization's intentions differently depending on their personal experiences and how they view the company, making this process subjective (Christensen et al., 2013; Lauriano et al., 2022). Stakeholders' perceptions of an organisation's past behaviour determine how misalignment is evaluated. According to the reflexive time perspective taken by Christensen et al. (2020), the past and future are always reflected in the present. Time is always perceived through an "eternal now", meaning that the present is always interpreted based on past memories and future plans. For talk-action relationships this means that that the inconsistencies between talk and action get evaluated by stakeholders based on, for example, how well an organisation has been able to achieve their goals in the past (Christensen et al., 2020). If the organization is perceived to be genuine in their intentions and actively working on creating better practices and minimizing the differences between current reality and aspired reality, aspirational talk will be interpreted as authentic and the misalignment accepted (Christensen et al., 2013; Christensen & Cheney, 2011). However, if a company is suspected to announce CSR measures only in order to cover up unethical behaviour, or to not want to change their practices at all, aspirational talk will be seen as hypocritical (Christensen et al., 2013; Christensen & Cheney, 2011). Whether stakeholders find positive or neutral explanations for misalignment, or interpret it negatively as hypocrisy, is influenced by a variety of stakeholder- and firm-related factors (Lauriano et al., 2022; Wagner et al., 2020).

Stakeholder-Related Factors

The first stakeholder-related factor is the stakeholder relationship type. Misalignment is more likely to be perceived as behavioural inconsistency "the more the inconsistencies are related to the stakeholder-firm exchange" (Wagner et al., 2020, p. 389). For example, employees may perceive behavioural hypocrisy more strongly if the inconsistent practices are related to company culture, while external stakeholders could not perceive such misalignment since the company actions regarding employee culture are not related to them. Additionally, the stakeholder relationship strength plays a role. Stakeholders with a strong psychological bond with the firm will often trivialize inconsistent information or find another way to explain the misalignment in order to keep their position (Wagner et al., 2020). However, highly committed stakeholders may also feel morally be-

trayed when presented with talk-action inconsistencies and interpret them as hypocrisy (Wagner et al., 2020). Moreover, stakeholders are more likely to interpret the misalignment of an outgroup or opponent as hypocrisy, compared to the misalignment of someone within their group (Barden et al., 2014). For example, employees may find a positive reasoning for the misalignment of their leader or company, while outsiders, such as environmental organisations, interpret the misalignment as hypocrisy. Lastly, independently oriented cultures like in Europe and North America are more likely to condemn misalignment as hypocrisy compared to interdependently oriented cultures like in Latin America and Asia (Effron et al., 2018b). In latter cultures, preaching one thing publicly despite not doing it privately may be viewed as the socially sensitive thing to do and therefore not interpreted negatively (Effron et al., 2018b).

Firm-Related Factors

One main firm-related factor influencing the interpretation of misalignment is the abstractness or ambiguity of organizational statements. Abstraction may lead to stakeholders not identifying misalignment as behavioural inconsistency because there is a lack of accessible evaluation criteria (Wagner et al., 2020). So usually, blatant inconsistency will be condemned more easily than more ambiguous wrongdoings (Effron & Monin, 2010). That's why companies may purposely use ambiguity in their aspirational talk to make it harder to be accused of behavioural inconsistency (Wagner et al., 2020). However, abstraction could also strengthen hypocrisy interpretations because vague statements are more easily connected to forms of deception (Wagner et al., 2020). Furthermore, the order of practicing and preaching can play a role. Wagner et al. (2009) find that a proactive communication strategy, compared to a reactive strategy, leads to higher levels of hypocrisy interpretations. This means that aspirational talk may be seen as more hypocritical than reactive implementation of CSR policies (Effron et al., 2018a). However, reactive communication can still invite hypocrisy accusations. If an organisation used to practice one thing but learned from its mistake and now preaches against it, it may seem less hypocritical if they have suffered for it in the past compared to if they have benefitted from it (Effron & Miller, 2015). Additionally, if an organisation has originally taken a moral stance to justify their actions, but then change its position due to pragmatic reasons, this behaviour is more likely to be interpreted as hypocrisy (Kreps at al., 2017). Generally, if an organisation admits to its misalignment instead of trying to hide it, it is less likely to be accused of claiming an unearned moral benefit (Jordan et al., 2017). Finally, the exposure of a firm's actions in the media or in another way can increase perceptions of behavioural inconsistency and hypocrisy interpretations (Wagner et al., 2020).

3 CSR AND THE FASHION INDUSTRY

3.1 Corporate Social Responsibility as a Concept

Defining CSR

The corporate social responsibility (CSR) concept is based on the core idea that organizations not only have economic and legal responsibilities, but that they also have philanthropic, ethical, and environmental responsibilities (Schultz, 2013). It follows the assumption that organizations should not just increase profits and follow the law, but also contribute to society as a whole. In practice, when organizations take on the CSR concept, it often results in two main tasks: First, to protect the society from negative impacts organizations usually have, e.g., unsafe products, discrimination, or environmental pollution, and second, to benefit societal welfare, for example through community relations and philanthropy (Carroll, 2015).

This thesis employs the definition by Sheehy (2015) defining CSR as "international private self-regulation focused on the reduction and mitigation of industrial harms and provision of public good" (p. 643). Most definitions of CSR mention the environmental, social, economic, voluntariness, and stakeholder dimensions (Dahlsrud, 2008). The environmental, social, and economic dimensions describe the different areas organizations are impacting. In Sheehy's definition, these three are covered by the mitigation of industrial harms and the provision of public good. The voluntariness dimension refers to the idea that organizations' CSR activities are a voluntary addition to the responsibilities they are required to fulfil by law. This is represented by defining CSR as private self-regulation. Finally, the stakeholder dimension represents the idea that how an organization's CSR performance should look like is determined by the expectations of its stakeholders. Therefore, how a corporation will translate the CSR concept into actionable social responsibility practices will depend on its stakeholders' expectations and the CSR issues related to its business.

The CSR concept is closely related to and often overlaps with other concepts such as stakeholder management, corporate citizenship, business ethics, and, most importantly for this thesis, sustainability (Carroll, 2015). The concept of sustainability arose from the notion of sustainable development from the 1987 Brundtland Commission: "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (Brundtland,

1987, p. 37). The concept encompasses not only the environmental perspective, but also economic and social criteria. These three dimensions of sustainability are sometimes also referred to as the triple bottom line (Carroll, 2015). Since the concepts of CSR and sustainability are so connected, they are often used interchangeably (Gatti & Seele, 2014). While CSR remains the dominant term in both practice and academia (Carroll & Shabana, 2010), it can be seen that European corporations increasingly favour the term sustainability in their CSR communication (Hetze & Winistörfer, 2016). Overall, CSR is used as an umbrella term for concepts describing business-society relations (Matten & Moon, 2008).

The Institutionalization of CSR

Engaging in CSR and particularly publishing CSR reports has become mainstream for many industries. In addition, organizations increasingly use green marketing techniques and sustainability-related communication to build reputation and attract customers. Over the years, CSR practices have seen a process of standardization across organizations, countries, and industries, and many organizations follow set rules and standards for CSR, for example from international initiatives such as the Global Reporting Initiative (GRI) or the ISO's 26000 (Feix & Philippe, 2020; Sheehy, 2015). The main reason for this institutionalization of CSR is the implementation of stronger regulations and laws for organizations by governments and other political institutions (Schultz, 2013). For instance, the EU made CSR reporting mandatory for large companies with 500+ employees starting in 2018 (European Parliament, 2014). New legislation becoming effective in 2025 will strengthen CSR reporting rules even more, making more companies subject to these rules, having companies adhere to European Sustainability Reporting Standards (ESRS), and making auditing of provided sustainability information mandatory (European Parliament, 2022). Other reasons for the institutionalization of CSR include the increasing public pressure on organizations to make changes to their practices by citizens, as well as the discovery of the potential CSR holds to help achieve organizational goals (Schultz, 2013).

Three Perspectives on CSR

CSR can be approached from three different perspectives including the normative-political perspective, the instrumental-functionalist perspective, and the constructivist perspective (Schultz, 2013).

The idea that corporations have to protect and improve the society because it is their responsibility originated from a place of altruism and idealism and represents the normative-political perspective of CSR (Carroll, 2015). This perspective focuses on CSR as a power relationship between the organization and the society

it operates in and highlights the political role and power of organizations: they are not only responsible for following political norms, they also have the responsibility to create new ones (Schultz, 2013).

During the 1990s, the CSR concept moved to the other extreme of instrumentalism and many researchers adopted the instrumental-functionalist perspective of CSR, which argues for the engagement in CSR activities because it can financially benefit companies (Carroll, 2015). This view – often taken in marketing, public relations, and management disciplines – sees CSR as a strategic instrument used to create tangible benefits for an organization, ultimately increasing financial performance (Schultz, 2013). The idea that CSR helps companies to gain long-term financial profits, and therefore justifies the engagement in CSR activities from a business perspective, is also referred to as the *business case for CSR* (Carroll, 2015). Supporting the business case is the argument that engaging in CSR strengthens reputation and legitimacy, therefore can reduce costs and risks, as well as act as a competitive advantage, ultimately creating value for everyone (Carroll, 2015).

These two perspectives of CSR demonstrate that altruism and instrumentalism co-exist in CSR and that organizations engage in CSR due to one or both of these reasons: first, because it is the right thing to do ethically, and second, because it can help to achieve organizational goals (Ihlen et al., 2011).

A third perspective on CSR is the communicative-constructivist perspective. It is rooted in the epistemological tradition of social constructivism and views CSR as being socially constructed: different actors fill the concept with meanings and translate it based on their personal interpretations (Schultz, 2013). Through the alignment of different interpretations, a reality is socially constructed, however, this reality still represents varying and sometimes opposing narratives (Wehmeier & Schultz, 2011). This perspective focuses on communication processes within the organization and with the public and is closely related to the approach of communicative constitution of organizations (CCO) and media logic (Schultz, 2013). In the CCO view, social phenomena are seen as being created through communication. Therefore, the organizational phenomenon of CSR is also a product of a collection of communicative events (Schoeneborn et al., 2020). Media logic describes the phenomenon that societal expectations for organizations, norms, and reality are negotiated by the public through the media (Schultz, 2013). What the media reports on reflects *and* influences the public opinion on a given topic, for example what CSR means or the specific CSR activities of an organization (Schultz, 2013).

Tensions within CSR

The various opinions and expectations attached to the CSR concept can leave it appearing vague, ambiguous, and at times even self-contradictory (Guthey & Morsing, 2014). In the current CSR narratives, three main tensions can be identified:

Firstly, there is a possible mismatch between corporate financial goals and societal needs (Feix & Philippe, 2020). In CSR companies are expected to become active in the fight against climate change and social inequalities, while at the same time capitalist economy requires them to focus on making profit (Margolis & Walsh, 2003). Attending to both financial and social goals at the same time can be seen as paradoxical, as they often contradict each other. Working on financial goals might create social issues, while working on social goals might hinder the fulfilment of financial goals (Pollach et al., 2022). Nonetheless, the CSR discourse tends to ignore the tensions and possible trade-offs between a company's financial goals and socioenvironmental aspirations (Feix & Philippe, 2020).

Secondly, companies can be problem solvers as much as they can be problem creators, however, the possibility of companies creating or contributing to the global issues is not talked about (Feix & Philippe, 2020). A majority of the narratives claim that CSR is needed to address pressing global issues such as environmental degradation, climate change, or social inequality, but don't acknowledge the roots of the problems and how companies themselves might have played a role in creating them (Feix & Philippe, 2020). It needs to be acknowledged that capitalism with its growth tendencies – and with that companies, especially multi-national corporations – contribute to the generation of global issues such as inequality and global warming (Feix & Philippe, 2020).

Lastly, the institutionalization of CSR is only showing moderate results in solving these problems, but this is rarely mentioned (Feix & Philippe, 2020). CSR narratives stress the urgency of addressing global issues and the need for a radical transformation of business, but companies tend to favour a step-by-step approach which defers impactful action (Feix & Philippe, 2020). Therefore, it can be questioned how much power voluntary corporate self-regulation actually has to solve the apparent problems (Feix & Philippe, 2020). In fact, one can argue that "self-control does not exist" (p. 1291) and that the only solution to make corporations act truly responsibly is state-established regulation (Luque & Herrero-García, 2019).

3.2 CSR Reporting

The communication of CSR activities of organizations to the public can take on different forms including CSR reports, CSR-related information on websites, on social media, on other documents, as well as CSR-related advertising or CSR-related product labels (Hetze & Winistörfer, 2016). CSR reports are one of the main channels companies use to communicate their CSR. They are a form of non-financial reports that are publicized annually by a growing number of companies (Koep, 2017b). A main characteristic of CSR is that it is done voluntarily (Dahlsrud, 2008), and therefore definitions and indicators of CSR as well as reporting styles can vary widely (Koep, 2017b). The perception of CSR reports by the public is for a large part determined by the perceived credibility of the report, which is comprised of perceived truth, sincerity, appropriateness, and understandability (Lock & Seele, 2017). In the study by Lock & Seele (2017) for instance, the respondents perceived CSR reports to be only somewhat credible. Other factors that influence the attitude of stakeholders towards CSR reports are information relevance, accuracy, timeliness, and source expertise (Camilleri, 2022).

While CSR reports are used to disclose CSR performance, they increasingly also function as a tool for self-promotion and strategic marketing (Koep, 2017b). Therefore, CSR reporting can be considered a hybridised genre combining both informational and promotional elements (Bhatia, 2012). Informational elements refer to accounts of actual past practices (Koep, 2017b) and often contain quantifiable facts and use concrete language (Christensen & Cheney, 2015). Promotional elements consist of aspirational talk that pertains to future intentions (Koep, 2017b) and tend to use vague terminology (Ihlen, 2015). When analysing CSR reports, these two elements can be identified. For instance, Koep (2017b) analysed their corpus of CSR reports based on two discourses, a discourse of performance and a discourse of aspiration. Text passages of the reports were coded based on which discourse they belong to. The discourse of performance includes sentences on any "past-related claim, review of performance, statement or organisational action", and the discourse of aspiration contains any "future-related claim, statement of vision, goal, target or plan" (Koep, 2017b, p. 9). In a similar fashion, van den Broek (2021) differentiated between descriptive, past, present, and future narratives within CSR communication: The past and present narratives tell about the actions of the organization. The future narrative explains and prioritizes the future ambitions of the organization, containing, for example, the CSR strategies it will follow, how the impact will be measured, and which issues will be priori-

tized based on the organization's capabilities and expertise. Additionally, the descriptive narrative promotes general knowledge and is used to explain issues and to create awareness for them.

3.3 CSR in the Fashion Industry

CSR Challenges in the Fashion Industry

In today's globalized world, many clothing companies have moved their production to countries with lower labour costs in order to maximize profits (Perry, 2012). The fashion industry has changed rapidly in the last decades with the rise of fast fashion and is now characterized by high volatility, low predictability, and a continual downward price pressure, manifesting itself in the production of a high variety of short-life products (Feng & Ngai, 2020; Christopher et al., 2004; Masson, 2007). The production in developing countries paired with the production practices of fast fashion cause the fashion industry to face many CSR challenges which can be summarized into three groups: social challenges, environmental challenges, and challenges related to consumerism (Feng & Ngai, 2020).

Social challenges in the fashion industry mainly contain labour issues. Lower working standards in developing countries, and a lack of ability of companies to supervise and control these when outsourcing to other countries, lead to a variety of issues including unsafe working conditions, long working hours, low wages, abuse of political and economic rights, and child labour (Sodhi & Tang, 2018; Feng & Ngai, 2020).

Environmental challenges occur during the whole lifecycle of a garment – consisting of production, usage, and disposal phases – and concern the use of resources, land, chemicals, and greenhouse gas emissions (Kozlowski et al., 2012; Księżak, 2017; EEA/Eionet, 2019). The growing of raw materials such as cotton requires high amounts of water and is often accompanied with an overuse of pesticides and herbicides (Chen & Burns, 2006). During the manufacturing process of textiles, including fabric production, dyeing, and processing, high amounts of chemical substances are used that can harm workers and the local environment (Chen & Burns, 2006; Kozlowski et al., 2012; Księżak, 2017). Additionally, the transport of garments between production sites in different countries and to consumers raises greenhouse gas emissions (Księżak, 2017; Turker & Altuntas, 2014). In the usage phase, high amounts of energy are needed for washing and drying (Rana et al., 2015). Furthermore, during the washing of synthetic ma-

terials in the washing machine, microplastics are released, which cannot be filtered out and thus end up in water bodies, where they are ingested by living creatures (Napper & Thompson, 2016). Finally, the high volume of clothing consumption leads to large amounts of discarded garments that need to be disposed of (Feng & Ngai, 2020). These oftentimes end up in being burned or dumped in landfill, where microplastic fibres and hazardous chemicals leach into the environment (Cobbing et al., 2022).

Challenges related to consumerism are mostly attributed to increasing consumption volumes. Citizens are consuming more fashion than ever before due to the decreased prices for clothing. For example, in the EU, the price of clothing has dropped by more than 30% between 1996 and 2018 (EEA/Eionet, 2019) and the average amount of clothing purchased has increased by 40% between 1996 and 2012 (European Environment Agency et al., 2014). Especially the shopping habits of high-income countries and groups, including impulse purchasing and online shopping, lead to the purchasing of large quantities of new garments that oftentimes don't get worn or are disposed of quickly (Coscieme et al., 2022).

Fashion Companies' Reactions to CSR Challenges

Awareness about the impacts of the fashion industry is increasing and stakeholders such as governments, international organizations, and consumers are adding pressure on fashion companies to lower their social and environmental impacts. This has led companies to include social and environmental initiatives into their business practices. To help mitigate the labour issues and raise working standards in the supply chain, companies have adopted various Code of Conducts of different organisations, for example the Fair Labor Association (US) and the Ethical Trading Initiative (UK) (Sheehy, 2020; Feng & Ngai, 2020). Environmental initiatives mainly focus on the improvement of production processes, such as the management of water waste and the use of more sustainable resources, as well as the implementation of impact monitoring and measuring systems (Feng & Ngai, 2020). When it comes to the overconsumption of clothing, corporations may educate consumers on how to make more environmentally responsible consumption decisions (Feng & Ngai, 2020). However, since companies are dependent on high amounts of sales in order to survive, advertising for anti-consumption is not a conventional strategy (Kozlowski et al., 2012).

The Sustainability Paradox of Fast Fashion

Certain industries, such as oil or aviation, are based on business models that can be considered inherently unsustainable. According to Pollach et al. (2022), companies in these industries only have two options to reduce their environmental

impact: "de-growing their business or offering a fundamentally different value proposition, thereby changing their competitive positioning entirely" (p.185). However, both options are not realistic under capitalism. The fast fashion industry can be considered an inherently unsustainable industry too, as it depends on low retail prices, that can only be achieved by selling low-quality garments that have been produced for low costs (Pollach et al., 2022). Additionally, the production of fast fashion requires a lot of resources, encourages overconsumption, and contributes to environmental pollution (Luque & Herrero-García, 2019). If fast fashion companies would actually want to become more sustainable, they would have to change their complete business model and produce higher-quality garments for higher prices (Pollach et al., 2022).

When inherently unsustainable companies engage in sustainability reporting, they run into the paradox of having to follow standard sustainability reporting rules while still producing in an inherently unsustainable way. Therefore, all sustainability communication of inherently unsustainable companies is paradoxical (Pollach et al., 2022). According to the preliminary findings of Polloch et al. (2022), unsustainable companies employ different strategies to legitimize and defend their inherently unsustainable business models in their sustainability reporting: They declare themselves authority figures who are leading their industry's sustainability transformation, they frame their business model as morally right as they make products available for all and therefore improve quality of life, they rationalize their business model economically, claiming that it creates jobs and economic growth, and they rationalize it on a market level, stating that their operations are simply fulfilling consumers' demands.

4 DATA AND METHODOLOGY

4.1 Research Philosophy and Study Approach

Corporate communication is created by organisational actors and interpreted by stakeholders, making it a phenomenon that is socially constructed. Therefore, this thesis follows a subjectivist view on ontology (Eriksson & Kovalainen, 2008). The epistemology of this thesis is interpretivism, since it is concerned with understanding how people – organisations, stakeholders, and the researcher – interpret social events and settings, in this case CSR practices, and ascribe meaning to them (Eriksson & Kovalainen, 2008; O'Gorman & MacIntosh, 2015). The concept of CSR communication is approached from a communicative-constructivist point of view, acknowledging that CSR is socially constructed (Schultz, 2013). This thesis adopts a qualitative methodological approach in order to examine how a selected organisation in the fast fashion industry, the H&M group, creates meaning through its CSR communication. As a data collection method, this study employs document analysis, specifically the analysis of CSR reports from one case company. The CSR reports are analysed using the data analysis method of *structuring qualitative content analysis* following the guidelines of Kuckartz & Rädiker (2022).

4.2 Sample Selection

In order to find out how companies engage in aspirational talk in their CSR reporting and whether it changes over time, this study analyses the CSR reports from one case company from the fast fashion industry. The fashion industry was chosen as it is one of the most unsustainable industries, that deals with a variety of CSR challenges (Coscieme et al., 2022). For example, textile consumption is the is the fourth largest contributor to greenhouse gas emissions in Europe, after housing, transport, and food (EEA/Eionet, 2019). At the same time, sustainable fashion has become a trend and many fashion companies are looking for ways to become more responsible. Especially fast fashion brands are running into the dilemma of trying to become more sustainable while operating within an inherently unsustainable business model, which frequently makes them the subject of hypocrisy and greenwashing accusations. These tensions make fast fashion companies especially interesting for studying CSR communication, even more so in the context of aspirational talk turn negative.

As a case company for this thesis H & M Hennes & Mauritz AB (H&M group) was chosen. H&M started as a womenswear store named Hennes in Västerås, Sweden in 1947 (H&M group, n.d. a). Today, the H&M group is one of the biggest apparel retailers in Europe as well as worldwide based on revenue, coming in second only after its competitor Inditex (parent company of Zara) (AskTraders, 2020; Fast Retailing, 2023). The H&M group sells clothing, accessories, footwear, cosmetics, home textiles and homeware through 8 different brands and runs over 4.000 stores in more than 70 markets (H&M group, n.d. b; H&M group, n.d. c). From the start, H&M's business concept was to sell fashion at low prices (H&M group, n.d. b; Giertz-Mårtenson, 2012). Today, the H&M group focuses on "making great and more sustainable fashion and design available to everyone" (H&M group, n.d. c). The headquarters of the H&M group are located in Stockholm, Sweden. The company doesn't own any factories and instead outsources production to factories in Europe and Asia (Giertz-Mårtenson, 2012).

Due to its global production, the H&M group is met with a variety of social and environmental CSR challenges. However, the company has been actively working on their CSR vision and goals for over 20 years and has issued yearly CSR reports since 2002. The H&M group aims to lead the change of the fashion industry towards circularity, achieve a net-zero climate impact across its value chain by 2040, and support human rights (H&M group, n.d. d). They are specifically known for their "Conscious Collections" that include more sustainable materials and their textile recycling programme. The H&M group is also publicly recognized as a company that is highly engaged in CSR, for example, it is the 6th most transparent fashion company worldwide according to the Fashion Transparency Index 2023 (Fashion Revolution, 2023). With a transparency index score of 71%, the H&M group earns a much better position than its main competitor in Europe, Zara, that only reaches a score of 50% (Fashion Revolution, 2023).

Nonetheless, the H&M group repeatedly has been subject of greenwashing accusations and CSR scandals, as well as lawsuits: For example, in 2019, the Norwegian Consumer Authority criticized H&M for providing insufficient information regarding the sustainability of its Conscious Collection (Hitti, 2019). In July 2022, Plaintiff Chelsea Commodore filed a class-action lawsuit in New York, accusing H&M of misleading sustainability labelling, marketing, and advertising, specifically criticizing the publishing of "environmental scorecards" containing falsified information. (Rizzi, 2022). This lawsuit was based on an investigation by Quartz that revealed that H&M misused the sustainability certification system

Higg Index and displayed partly inaccurate scores on their website, falsely advertising certain pieces of clothing as more sustainable (Shendruk, 2022). In September 2022, the Netherlands Authority for Consumers and Markets accused H&M of using unclear and insufficiently substantiated sustainability claims such as "ecodesign" and "conscious" (TFL Media, 2022; Segal, 2022). And in November 2022, Plaintiffs Lisama et al. filed a class-action lawsuit in Missouri, arguing that H&M's "Conscious Collection" is falsely advertised as being sustainable while being made from environmentally harmful materials (Mehorter, 2022). Because of these reoccurring accusations of greenwashing, the H&M group is an interesting case company to study how an organisation deals with tensions in their CSR communication.

4.3 Document Analysis of CSR Reports

To find out how the H&M group engages in aspirational talk within their CSR communication this thesis analyses the organisation's CSR reports. When looking to do carry out research on CSR communication, analysing CSR reports is a common choice, as they are published yearly and readily available for the public on companies' websites. CSR reports are also more comprehensive than information presented on webpages and therefore offer the most information on a company's CSR efforts (Moravcikova et al., 2015). In order to examine whether the H&M group's engagement in aspirational talk changes over time, the CSR reports from several years are analysed and compared in an attempt to get a longitudinal view of the topic.

4.4 Qualitative Content Analysis

To analyse CSR information contained on corporate websites or in CSR reports, content analysis is widely used (Feng & Ngai, 2020; Gillet-Monjarret, 2018; Hetze & Winiströfer, 2016; Russo-Spena et al., 2018). Content analysis consists of locating textual information that answers the research questions and characterizing the data with the goal of identifying patterns (Gillet-Monjarret, 2018). The method can be used in a quantitative way, counting occurrences of a phenomenon (Neuendorf, 2016) or in a qualitative way, focusing on language and meanings (Kuckartz & Rädiker, 2022). Textual content is analysed by coding, which consists of assigning text passages to a specific code or category. In quantitative content analysis the codes are usually numbers that can be evaluated statistically,

whereas in qualitative content analysis, a code is rather based on the text itself and often consists of themes (Kuckartz & Rädiker, 2022). This thesis is concerned with how a company engages in aspirational talk in their CSR reporting and therefore employs a qualitative approach to content analysis focusing on language and meanings because it offers richer results.

For qualitative content analysis as an analysis method ensuring internal study quality (analogous to internal validity in quantitative studies) through criteria such as credibility and traceability is very important. These can be ensured by following the guidelines of a recognized method and presenting the analysis process in a detailed manner (Kuckartz & Rädiker, 2022). To ensure reliability, a coding scheme is developed and used as a guidebook during the coding process. The coding scheme determines what content gets assigned to which code by defining each category with a coding rule and an example. The coding scheme is created based on deductive or inductive reasoning, or a combination thereof. Deductive codes are generated from the research questions, literature, theories, and, if applicable, interview guideline, while inductive codes are generated based on the material (Kuckartz & Rädiker, 2022). Following a coding scheme ensures intracoder reliability, meaning that the coder always applies the same rules when assigning codes, as well as intercoder reliability, which means that several coders can apply the same coding scheme and receive similar results (Neuendorf, 2016).

Structuring Qualitative Content Analysis

To guide the coding process further, this thesis follows the *structuring qualitative content analysis* process by Kuckartz & Rädiker (2022). Kuckartz has written one of the most popular introductory textbooks to qualitative content analysis in the German-speaking social sciences. It offers an application-oriented introduction to software-aided qualitative content analysis and thorough guidelines for three different types of qualitative content analysis. The structuring qualitative content analysis is the core method of the three and consists of several coding processes in which the material is coded with deductive and/or inductive categories (Kuckartz & Rädiker, 2022). It has been selected for this thesis because it is best suited to derive thematic- and case-based evaluations of the data in order to answer the research questions.

The structuring qualitative content analysis consists of seven phases and is illustrated in figure 3. The seven phases are arranged on a circular arrow around the research questions, illustrating that the phases of analysis are not strictly separated, that the coding happens in cycles, and that the research questions play an important role in every phase. Phase 1 starts with the initial text work of reading

the complete material and highlighting important text passages, taking notes in the form of memos, and writing case summaries. In phase 2, main codes are developed based on the research questions and relevant literature or theories. Phase 3 then consists of the 1st coding process in which the complete material is coded with the main codes. In phase 4, all text passages of one main category are compiled and sub-categories are built inductively. In phase 5, the material that has been previously coded with the main category is now coded with the sub-codes in a 2nd coding process. Phase 4 and 5 are repeated for all relevant main categories. In an optional intermediate step, a thematic matrix is compiled in which every row represents a case and every column represents a category or theme. Each cell is filled with a summary of the text passages from one case regarding one category. This matrix is used to write case-based thematic summaries. This thematic matrix is illustrated in table 2. It can help to perform simple and complex analyses of the main and sub-categories in phase 6. Finally, in phase 7, the results are put into writing and presented using visualisations and the analysis process is documented.

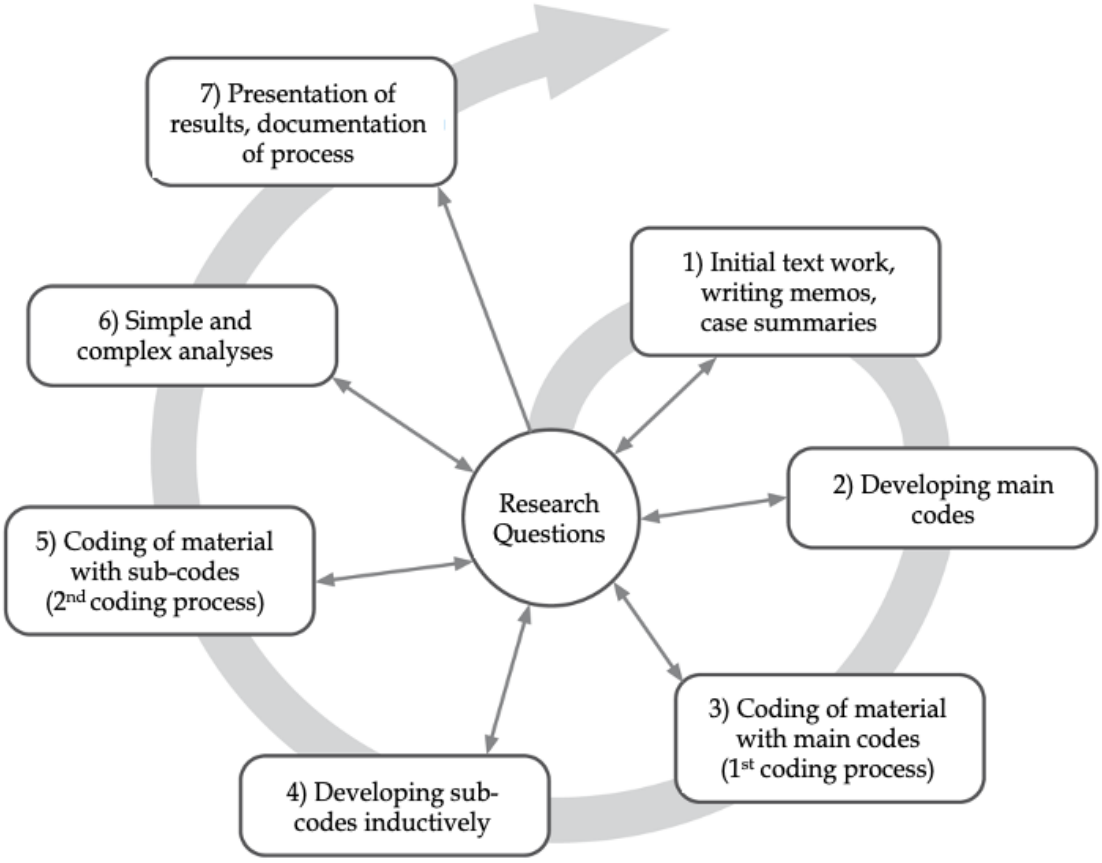

Figure 3: Process of a structuring qualitative content analysis (Kuckartz & Rädiker, 2022, p.132, translated from German)

Table 2: Thematic matrix as a basis for case-based thematic summaries (adapted from Kuckartz & Rädiker, 2022, p. 109, 144, translated from German)

	Category A	**Category B**	**Category C**	
Case 1	Summary of text passages from case 1 regarding category A	Summary of text passages from case 1 regarding category B	Summary of text passages from case 1 regarding category C	→ Case summary of case 1
Case 2	Summary of text passages from case 2 regarding category A	Summary of text passages from case 2 regarding category B	Summary of text passages from case 2 regarding category C	→ Case summary of case 2
	→ Thematic summary of category A	→ Thematic summary of category B	→ Thematic summary of category C	

4.5 Data Collection and Analysis

Data Collection and Selection

The H&M group publishes a yearly annual and sustainability report that follows Swedish and EU legislation. In addition, the group publishes a CSR report (with varying names throughout the years) that follows the rules of the Global Reporting Initiative (GRI) as well as the Guiding Principles Reporting Framework. The combined annual and sustainability report solely includes information on the group's sustainability performance, but not on the organization's vision for the future. The dedicated CSR report on the other hand offers more detailed information on CSR performance, as well as aspirational CSR talk. Therefore, the CSR reports are chosen for this analysis.

All available CSR reports from the H&M group were retrieved from their website in English language. The original data set consists of 20 CSR reports issued yearly from 2002-2022 that vary in length, ranging from 18–167 pages. In order to allow for an in-depth analysis, the dataset was reduced to 5 reports. The reports were

selected at 5-year-intervals to allow for a cross-sectional overview. The final dataset therefore includes the following 5 reports: CSR Report 2002, CSR Report 2007, Conscious Actions and Sustainability Report 2012, Sustainability Report 2017, and Sustainability Disclosure 2022. These reports vary in length between 83-100 pages.

Data Analysis

The analysis of the data is done computer-assisted using the qualitative data analysis software MAXQDA. Before importing the reports into the software, all 20 CSR reports were skimmed to get an overview of the structure and content of the reports. After selecting 5 reports to analyse, they were then imported into MAXQDA in their original PDF format.

Coding process

At first, the coding scheme was developed deductively based on the relevant literature. It was adjusted during the coding process as needed and inductively created sub-categories were added. It can be found in appendix 1. During the first coding process, all 5 reports were read in detail and coded with the main categories. In order to identify the aspirational talk within the reports, all of the material was coded as one of the following narratives: descriptive narrative, CSR activities, aspirational talk, organising talk, or stakeholder voices. These categories are considered mutually exclusive, meaning that one segment can only be coded with one of these categories. All written text, graphics, and tables were coded with these categories. Pictures and footnotes were excluded. Usually, whole paragraphs or sentences were coded as one. However, sometimes a sentence was split into two, if different parts of the sentence belonged to different narratives. Graphics were always coded as one. Tables were sometimes split into two categories, as they often included data on past performances as well as future goals. Additionally, the material was coded for tensions in terms of general CSR tensions, legitimization strategies, and greenwashing. After the first coding, sub-categories were created for the aspirational talk category as well as tension categories. The material was then coded for the second time with the sub-categories.

Analysis process

After finalizing the coding, a thematic matrix was filled and thematic summaries were written. The data was analysed by comparing main categories with each other to identify characteristics of narratives, comparing subcategories of a main category to identify differences between different modalities of aspirational talk, and comparing categories across cases in order to identify changes over time. Additionally, specific features of MAXQDA were used to analyse the data: Firstly,

the Code Coverage feature shows to what extent a document has been coded with a particular code, for example, how much percentage of a report consists of aspirational talk. And secondly, the Document Portrait feature offers a visualization of a document, showing the sequence of codings. It was used to help understand where in a report aspirational talk occurs. The results are presented in the next chapter.

5 RESULTS

5.1 Types of Aspirational Talk in CSR Reports

The organisation engages in aspirational talk in various ways that range from vague ideas to explicit future plans. Here, aspirational talk appears both in the form of future-facing statements and idealized statements (based on van den Broek, 2021; Christensen et al., 2021; Koep, 2017b). The aspirational statements can be divided into three different categories: exploration, formulation, and implementation (based on Christensen et al., 2021).

Exploration
Statements in the exploration category are implicit and vague. They contain ideas for future CSR practices as well as idealized statements that hint at ideals, values, and beliefs that future CSR practices will be built on. Statements such as „Our challenge is to ensure that we live our corporate values and that we work in a resource-efficient way wherever we operate, including energy efficiency and increasingly sourcing renewable energy“ (H&M group 2012, S. 12) are not a committed goal yet, but allude to what the organisation believes to be important and may work on in the future.

Whether a statement expresses the current reality of the organization or is still aspirational is not always easy to discern. But certain keywords can act as a clue for identifying aspirational statements. For example, the following statement expresses a belief and can easily be identified as such due to the keyword "we believe": „At H&M group, we firmly believe that everyone connected to our business should be treated in a fair and equal way" (H&M group, 2017, p. 56). Keywords for the exploration category include nouns such as responsibility, ambition, values, or intention, verbs such as want to, must, strive to, hope to, or seek to, adjectives like necessary or essential, and adverbs like continuously and constantly. More examples of keywords for the different categories of aspirational talk can be found in table 3. This list is not meant to be exhaustive, but to show examples of what keywords the H&M group used in its CSR reports. Some keywords are also found in more than one category. What differentiates this category from other types of aspirational talk is that the statements are vague and don't show any sign of commitment to actually turn them into reality or a plan on how to do so.

Sometimes however there are no keywords to identify aspirational talk and a statement might not even be future-facing but instead written in present tense, such as: "We create fashion and quality at a great price in a sustainable way" (H&M group, 2017, p. 5). These are idealized statements that don't address the organization's current shortcomings in realizing them. They may only be revealed as aspirational through context or knowledge of the organisation's practices.

Table 3: Categories of aspirational talk and associated keywords

	Exploration	**Formulation**	**Implementation**
Characteristics	implicit and vague; ideas for future CSR practices; idealized statements that hint at ideals, values, and beliefs	explicit but vague; future CSR ambitions; vision statements, goals, objectives, and targets	explicit and concrete; CSR strategies and plans
Keywords: nouns	aim, ambition, focus, intention, need, responsibility, values, vision	aim, ambition, commitment goal, objective, target, vision	implementation, next step, plan, strategy
verbs	aim to, anticipate, be aware of, believe, commit to, continue to, demand, endeavour to, explore, have to, hope to, intent to, look to, move towards, must, prepare to, seek to,	aim to, commit to, continue to, endeavour to, focus more on, hope to, intend to, investigate, plan to seek to, work towards	continue to, plan to, roll out, will be, will evaluate, will have, will implement, will use, work to

	strive to, try to, want to, welcome, work towards		
adjectives	it is essential, important, key, necessary, vital		
adverbs	continuously, constantly	continuously, constantly	

Formulation

Statements in the formulation category are explicit but vague. Here, future CSR ambitions are communicated in the form of vision statements, goals, objectives, and targets. Examples include goals and targets for emission reductions, eliminating discharge of hazardous chemicals, or increase of more sustainable materials. CSR goals may be formulated more vaguely, such as in "H&M's aim is to create a long-term business relationship with suppliers and to make our pre-order product development planning more efficient" (H&M group, 2007, p. 13), or in a more measurable way: "A key target for our energy efficiency is to reduce electricity use per square metre in our stores by 20 percent, as compared to a 2007 baseline, by 2020" (H&M group, 2012, p. 61). Keywords to identify formulation statements include nouns like vision, aim, goal, objective, target, commitment, or verbs such as commit to, aim to, intend to, work towards, continue to, or plan to. These statements may or may not include a year or a specific number. In comparison to statements from the exploration category, aspirational talk in the form of formulation expresses a commitment to reach a goal, but does not necessarily offer a plan on how this goal will be achieved.

Implementation

Statements in this category are explicit and concrete and include CSR strategies and plans. Included in this category are planned projects, plans to regularly revisit issues and report on them, and plans to scale existing projects. For example: "In 2012, we developed similar short films also in India together with four other brands. We will implement the program in 2013" (H&M group, 2012, p. 38), or "Following its success, H&M will extend the activities to include more suppliers in the country to improve both safe use of chemicals and use of PPE" (H&M group, 2007, p. 12). Keywords to identify such statements include nouns like implementation, plan, strategy, or next step, as well as verbs such as will be, will have, will implement, will evaluate, plan to, continue to, or roll out. In contrast

to statements in the formulation category, the implementation category features concrete plans of what CSR practices will be implemented in the short-term.

5.2 Narratives in CSR Reports

In its CSR reports, the H&M group engages in aspirational talk as part of a future narrative. All content in the reports – text, graphics, and tables – can be assigned to one of five distinct narratives: descriptive narrative, CSR activities, aspirational talk, organising talk, and stakeholder voices. In order to understand how aspirational talk occurs in context to the other narratives, they are explained here. Table 4 offers an overview of the content of each narrative.

Table 4: Narratives in CSR reports

Descriptive narrative	**CSR activities**	**Aspirational talk**	**Organising talk**	**Stakeholder voices**
General knowledge about CSR issues	Present and past CSR activities and evaluation thereof	Future CSR ambitions and idealized statements regarding CSR values and beliefs	Structure of the report, its creation process, references to further information	Stakeholder interviews and quotes

Descriptive narrative

The descriptive narrative consists of elements that provide general knowledge about CSR and explain overarching CSR-related issues that are not specific to the organisation (based on van den Broek, 2021). This includes general social and environmental issues (e.g. climate change), typical issues in the fashion industry (e.g. child labour), issues and policies in producing countries (e.g. lack of knowledge about workers' rights), issues of specific materials, issues during usage phase, issues in recycling textiles, as well as explaining standards and guidelines (e.g. UN's SDGs) and alternative models (e.g. circular business models). This narrative is often used at the start of a chapter and serves the purpose of introducing a topic and creating awareness for the issue.

CSR activities: present, past, evaluation

The narrative named CSR activities is comprised of three elements: present and past CSR activities (based on van den Broek, 2021) and evaluation thereof (based on Christensen et al., 2021). It makes up the bulk of the CSR reports.

The present element of this narrative explains current CSR issues specific to H&M, current CSR strategies, policies and practices (e.g. Code of Conduct, emission measurement, sustainability assessment of materials), current collaborations with organisations (e.g. Better Cotton Initiative), progress of ongoing projects, how the company uses CSR-related terms, and how CSR is organised within the company.

The past element describes past CSR activities from the last year or earlier, such as launches of more sustainable product lines, communication campaigns on CSR-related topics for customers, cooperations with partner organisations (e.g. Fair Labor Association), political engagement in producing countries (e.g. advocating for a raise of minimum wage for garment workers in Bangladesh), research projects (e.g. life-cycle-analyses of products), investments into new innovative companies, and donations made to organisations and charities in the form of money or clothing. It also includes retelling the company's history of engaging in CSR and how the group's achievements have been recognised by others (e.g. ranking in the Fashion Revolution's Fashion Transparency Index). Finally, a big part of this narrative is reporting on numbers, including numbers of employees and suppliers, inspections and audits of supplier factories, trainings provided for employees, suppliers, and workers regarding CSR topics, and numbers of emissions, energy reductions, water savings, recycled items etc.

The evaluation element refers to reviews of the company's performance including both praising it as well as admitting what needs to be improved in the future (e.g. more unannounced audits of factories). Evaluation also includes explanations or justifications of the company's inactions or changes of plans that may be perceived as excuses. Examples would be stating that evaluating certain emissions is currently too complex or not feasible (2002, p. 31-32), or that the company lacks control over certain parts of its value chain (2017, p. 48).

Aspirational talk: exploration, formulation, implementation

Aspirational talk appears as a combination of future-facing statements and idealized statements (based on van den Broek, 2021; Christensen et al., 2021; Koep, 2017b). Future CSR ambitions are presented in the form of vision statements, goals, strategies and plans. Idealized statements hint at ideals, values, and beliefs

that future CSR practices will be built on but don't explicitly address that they are not necessarily a reflection of the current reality. As explained above, they can be categorized into three types: exploration, formulation, and implementation.

Organising talk
In the CSR reports, certain elements can be referred to as an organising narrative. It includes information on how the report is structured and what information it entails, as well as how it was created (e.g. data collection) and where to find more information (e.g. on a different page number, in the Annual Report, on the website). This narrative serves the purpose of guiding the reader through the report and providing backround information on it.

Stakeholder voices
In order to supplement the company's point of view of its CSR activities, stakeholder voices are presented in the CSR reports. This is done by showcasing stakeholder interviews that span half a page or a full page, as well as by adding quotes from stakeholders throughout the report. The stakeholder voices that are presented are mostly strategic cooperation partners from other organisations or supplier factories, but also employees of the H&M group itself. The stakeholder interviews often explain issues that are prevalent in the fashion industry and praise the H&M group for their CSR efforts. Sometimes they also share ideas for future CSR practices or changes that could be made to current practices.

5.3 Quantity of Aspirational Talk in CSR Reports

Another way of understanding how an organization engages in aspirational talk is looking at how much of a CSR report consists of aspirational talk. Table 5 and figure 4 show what percentage of the coded text characters was coded with a given code, so what percentage of the *text* in each CSR report consists of each narrative. At the same time, table 6 and figure 5 show what percentage of the coded area of the document was coded with a given code, so what percentage of the coded *graphics & tables* in the reports consist of each narrative.

The majority of the CSR reports, both in terms of text and graphics & tables, depicts CSR activities. The only exception is the 2007 report, in which the majority of coded graphics and tables display organising talk. The percentage of aspirational talk depicted in the reports varies between 11,5% - 27,4% (text) and 9,1% - 18,9% (graphics & tables) respectively. In both instances, the 2002 report includes

the least amount of aspirational talk and the 2012 report contains the greatest amount of aspirational talk. The 2007, 2017, and 2022 reports contain relatively similar amounts of aspirational talk, averaging at 19,7% (text) and 12,5% (graphics & tables). Out of the five reports, the 2012 report stands out as it not only contains the highest percentage of aspirational talk, but also the highest percentage of stakeholder voices and descriptive narrative, and as a result the lowest percentage of CSR activities. The two most recent reports, 2017 and 2022, overall show a relatively similar allocation of narratives.

Table 5: Text coverage of narratives in H&M group's CSR reports

	2002	2007	2012	2017	2022
Descriptive narrative	3,1%	1,8%	4,6%	3,3%	2,7%
CSR activities	82,0%	72,2%	49,5%	66,0%	67,9%
Aspirational talk	11,5%	20,0%	27,4%	17,3%	20,2%
Organising talk	3,4%	6,0%	2,8%	5,0%	3,1%
Stakeholder voices	0,0%	0,0%	15,8%	8,6%	6,1%

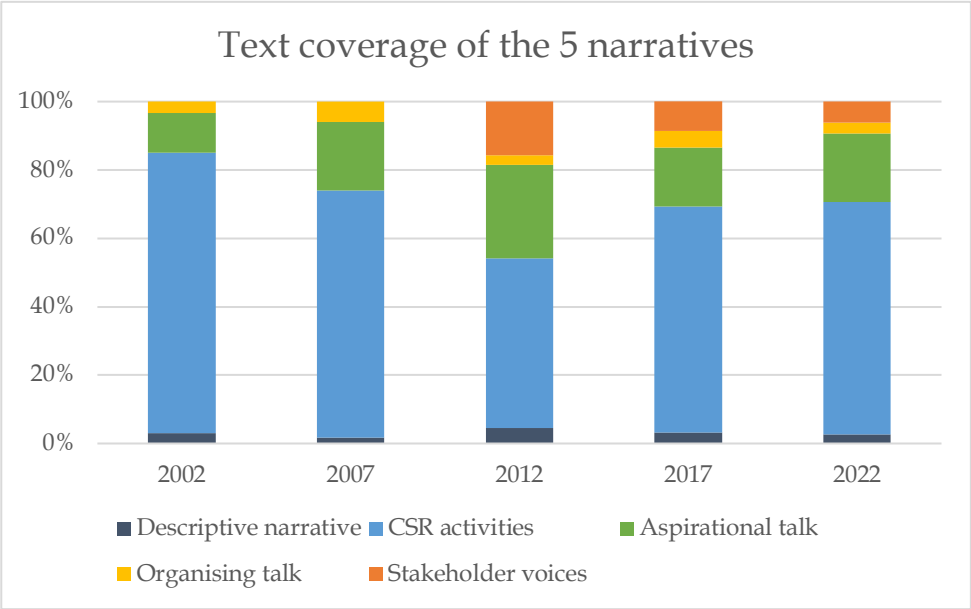

Figure 4: Text coverage of narratives in H&M group's CSR reports

Table 6: Area coverage of narratives in H&M group's CSR reports

	2002	2007	2012	2017	2022
Descriptive narrative	0,0%	0,0%	15,0%	0,0%	3,6%
CSR activities	85,8%	16,7%	66,1%	87,9%	83,8%
Aspirational talk	9,1%	12,7%	18,9%	12,1%	12,6%
Organising talk	5,1%	70,6%	0,0%	0,0%	0,0%
Stakeholder voices	0,0%	0,0%	0,0%	0,0%	0,0%

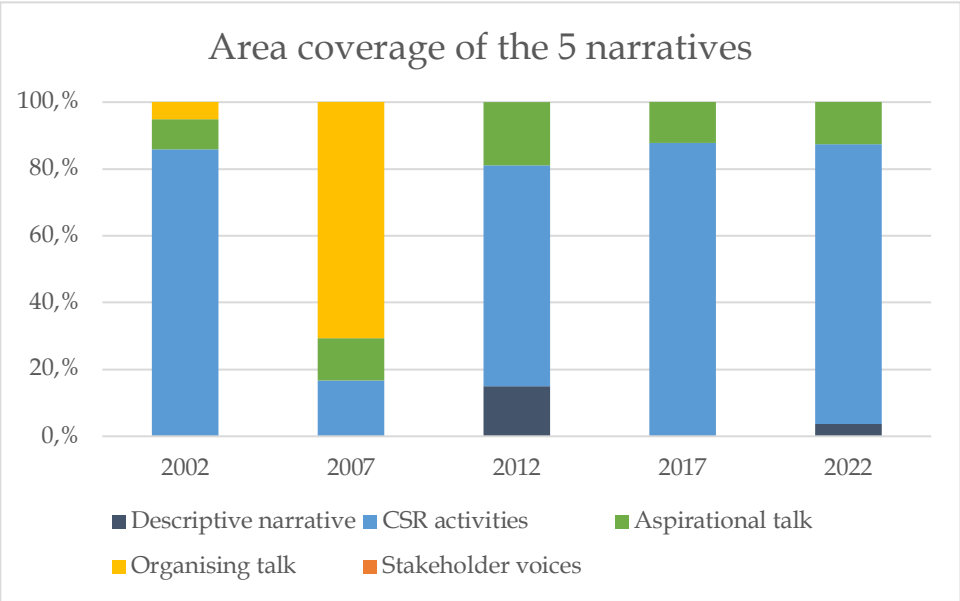

Figure 5: Area coverage of narratives in H&M group's CSR reports

Textwise, out of the three categories of aspirational talk – exploration, formulation, and implementation – implementation is used the least, making up between 4,3% - 17,6% of the aspirational talk in the CSR reports. The 2002 report depicts the highest percentage of formulation at 52,2%, while the other four reports have between 31,1% - 43,3%. As a result, the 2002 report also has the lowest percentage of exploration at 33,0%, while the other 4 reports have between 44,1% - 59,2%. Except for a dip in 2017, the amount of exploration in the reports has increased over the years, starting with 33,0% in 2002 and ending with 59,2% in 2022. Simultaneously, the amount of implementation and formulation has overall decreased over the years. Table 7 and figure 6 show what percentage of the text segments coded as aspirational talk belong to which category.

The most used category in the graphics and tables depicting aspirational talk is formulation. In fact, the graphics and tables in the 2002 and 2007 reports only

depict formulation. The 2012 and 2017 reports still consist of over 90% of formulation with the rest being made up of implementation. The graphics and tables in the 2022 report depict the most diverse variety of aspirational talk with 28% exploration, 46% formulation, and 27% implementation. Table 8 and figure 7 show what percentage of the graphics and tables coded as aspirational talk belong to which category.

Table 7: Text coverage of aspirational talk categories in H&M group's CSR reports

	2002	2007	2012	2017	2022
Exploration	33,0%	48,8%	57,2%	44,1%	59,2%
Formulation	52,2%	33,6%	31,1%	43,3%	36,5%
Implementation	14,8%	17,6%	11,9%	12,6%	4,3%

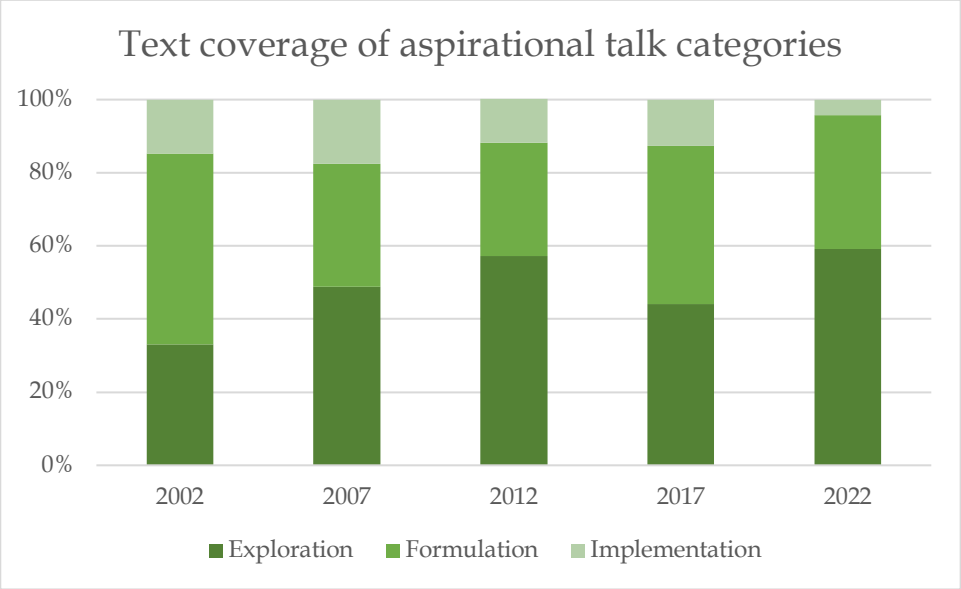

Figure 6: Text coverage of aspirational talk categories in H&M group's CSR reports

Table 8: Area coverage of aspirational talk categories in H&M group's CSR reports

	2002	2007	2012	2017	2022
Exploration	0,0%	0,0%	0,0%	0,0%	27,7%
Formulation	100,0%	100,0%	98,1%	90,9%	45,6%
Implementation	0,0%	0,0%	1,9%	9,1%	26,8%

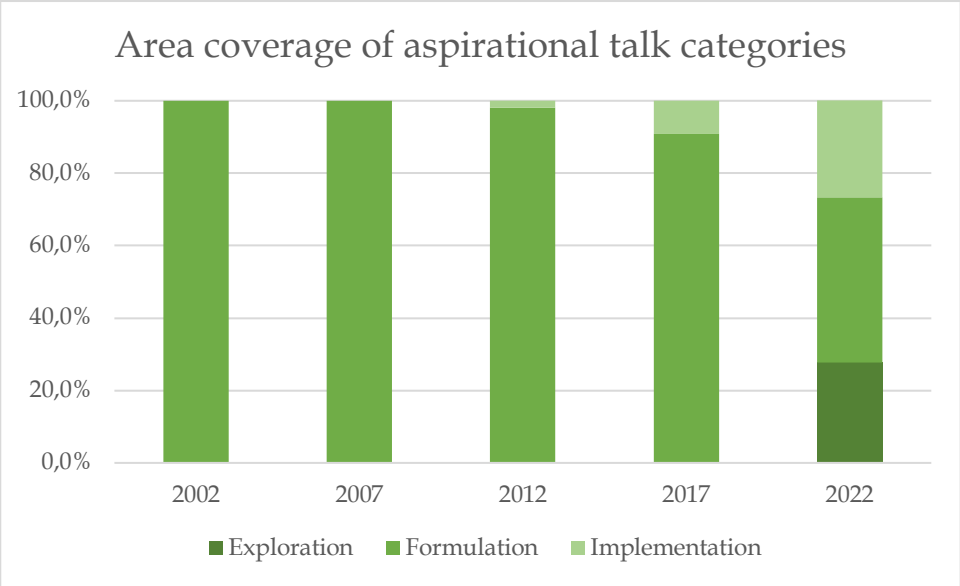

Figure 7: Area coverage of aspirational talk categories in H&M group's CSR reports

5.4 Location of Aspirational Talk in CSR Reports

Finally, one can look at where in the CSR reports aspirational talk occurs. In all of the reports aspirational talk appears especially in the beginning of the reports, within the introductory chapters and in the statement from the CEO that can be found at the start of each report. Aspirational talk is also often used in the beginning of chapters (as an alternative to the descriptive narrative) where it functions as an introduction to a new topic. Furthermore, aspirational talk can be found in sections that are titled future, ambitions, objectives, targets, vision, or strategy. In the 2002 and 2007 reports aspirational talk is mostly contained to sections labelled in such a manner. However, in the 2012, 2017, and 2022 reports aspirational talk is increasingly scattered throughout the whole report and more mixed in with the other narratives. A visual representation of the sequence of codings can be found in the form of document portraits in the appendix 2.

6 DISCUSSION

6.1 Engagement in Aspirational Talk

The H&M group engages in aspirational talk in its CSR reports in the form of future-facing statements as well as idealized statements that don't address the current shortcomings of realizing them. Aspirational talk represents a future narrative in the company's CSR reports, which is accompanied by a descriptive narrative and a CSR activities narrative, similar to how van den Broek (2021) differentiated between narratives in CSR communication. Two more narratives have been added inductively called organising talk and stakeholder voices. Aspirational talk appears in the form of three different types that demonstrate varying levels of explicitness and vagueness: exploration, formulation, and implementation. These three types are based on the modalities of aspirational talk by Christensen et al. (2021). However, the fourth modality of aspirational talk called evaluation has instead been assigned to belong to the narrative of CSR activities for the reason that it always appears in conjunction with present and past CSR activities.

The engagement in aspirational talk has changed over time. Results show that in the company's first CSR report in 2002 aspirational talk only made up a small portion of the report. By 2007 the amount of aspirational talk presented in the report had roughly doubled and then stayed more or less consistent in the reports from 2012, 2017, and 2022. Early on, when the company first started publishing CSR reports, the focus was perhaps more on solely presenting CSR practices. However, shortly after, aspirational talk and setting goals in the form of future-facing statements became a regular part of CSR reporting. What has changed more dramatically is the usage of different types of aspirational talk. The number of explorative statements that are vaguer and don't show any commitment has increased over the years at the expense of the more explicit and concrete types of aspirational talk like formulation and implementation. It seems like using vaguer statements has become more acceptable with time. This may have been normalized as CSR reports increasingly also function as a tool for self-promotion and strategic marketing (Koep, 2017b). Moreover, in contrast to the earlier years where aspirational talk appeared in more contained ways, starting from 2012 it is increasingly scattered throughout the whole report and more mixed in with other narratives. This could make it harder for the reader to differentiate between CSR practices and CSR ambitions.

6.2 Turning Talk into Action

As described before, engaging in aspirational talk has the potential to advance CSR practices because the brainstorming of ideas and formulation of goals helps to develop and improve CSR activities (Schultz et al., 2013; Christensen et al., 2013; Koep, 2017b). In its 2017 CSR report the H&M group even explicitly expresses this notion by stating that while its CSR ambitions are high, they help to motivate the company to drive change: "*Our ambitions set a very high bar and that's because we believe big change requires big ambitions. Solutions to many of the challenges facing the industry are simply not in place yet and as such we need strong ambitions and vision to help us find those solutions. It is our ambitions that give us the long-term focus, direction and motivation needed to really drive positive change across the industry.*" (H&M group, 2017, p. 11). The company seems to be conscious of the potential that aspirational talk holds and to use it deliberately.

Over the course of several years, ideas that are first formulated as CSR ambitions are turned into actual CSR practices. How aspirational talk is turned into action over time is illustrated in the cycle of talk and action in figure 8. The first step in creating new ideas for CSR activities is explorative aspirational talk, followed by the formulation of explicit goals and the development of concrete implementation plans. Once an organisation is putting those plans into practice, it reports on them as present CSR activities. When a CSR project is completed, the organisation talks about it in the form of past activities and evaluates the results. The evaluation of CSR activities can then spark new aspirational talk, for example if a project needs to be improved, it shall be scaled, or when it brings to light another issue that needs to be addressed. In its 2002 report the H&M group explains how the evaluation of CSR activities can help the company to develop new targets: „*A concrete example is that while evaluating our work in 2002 we have realised that less factory re-inspections than expected were unannounced. Such insights help us to develop targets and action plans for specific areas of improvement where we find that our work is not meeting our ambitions. The internal benefits of the measures and reporting should not be underestimated.*“ (H&M group, 2002, p. 2). Additionally, the descriptive narrative and stakeholder voices can also inspire new aspirational talk and inform CSR activities, which is why they are shown in the middle of the cycle. For example, new findings or increased media attention may bring an issue into focus for the organisation and lead to the development of new CSR strategies. Stakeholder voices that share ideas or critique can also inspire aspirational talk and new CSR activities. For example, this quote in the 2022 CSR report by Rachel

Kitchin, a cooperation partner of the H&M group, could inspire a new goal: "*Beyond decarbonising, H&M Group can help kick-start the transition away from extractive models by growing its raw materials commitment from 'more sustainable' to 'organic or regenerative'*" (Rachel Kitchin; H&M group, 2022, p. 25). Engaging in aspirational talk indeed helps to develop a company's CSR practices.

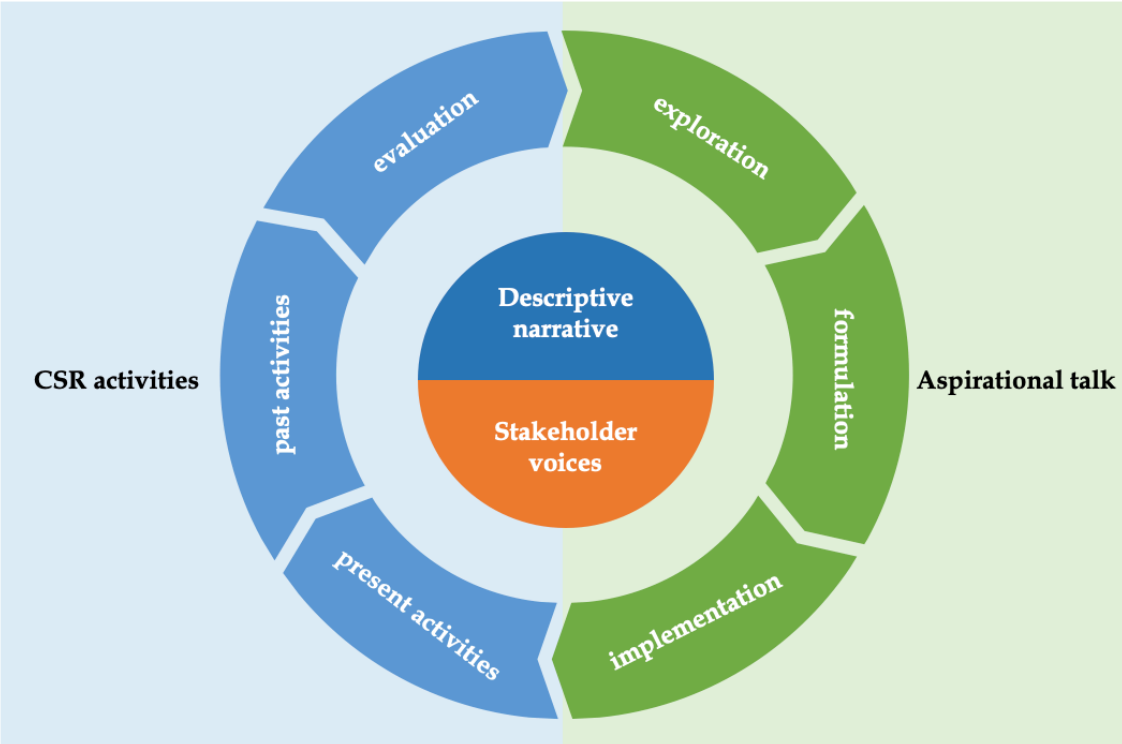

Figure 8: Cycle of talk and action in CSR reports (own illustration)

6.3 Tensions in CSR Reporting

Tensions Resulting from Misalignment of Talk and Action

It has been argued that the transformative potential of aspirational talk is determined by whether the tensions arising from the misalignment of organizational talk and action are suppressed or embraced and that the continual usage of ambiguous rhetoric may possibly lead to cynicism in stakeholders (Koep, 2017b; Winkler et al., 2020). Based on the analysis of the reports, what seems to invite hypocrisy and greenwashing accusations is the usage of ambiguous rhetoric that has increased over the years in the form of explorative aspirational talk, specifically idealized statements. With future-facing statements it is relatively clear that there is a misalignment between the current reality and aspired future. While

stakeholders will notice the misalignment and perceive it as behavioural inconsistency, they will likely not interpret it as hypocrisy or some form of misleading communication as expressing goals for the future does not equal a claim to a moral benefit. However, idealized statements, like they appear in explorative aspirational talk, do not show this clear division of talk and action. These can easily be found misleading if the reader interprets them as an undeserved claim to a moral benefit. For example, the statement "We create fashion and quality at a great price in a sustainable way" (H&M group, 2017, p. 5) doesn't make it clear that this describes a goal. Instead, it claims that the company is already producing garments in a sustainable way. If stakeholders find this to be untrue, and see it as an undeserved claim to a moral benefit, they may interpret it as greenwashing. Therefore, it is not the engagement in aspirational talk per se, but the omittance of current inabilities to fulfil an ideal that leads to interpretations of hypocrisy or washing.

Tensions in the General CSR Field

Another reason why the H&M group is continuously faced with greenwashing accusations might be the misalignment of current practices and stakeholders' expectations. While talk is turned into action and CSR improvements are made, stakeholders may turn cynical because the advancement is found to be too small and not in line with what is needed to achieve actual change in the industry. In fact, the H&M group fails to address many of the tensions that are currently present in the general CSR field: Firstly, the fact that the institutionalization of CSR is only showing moderate results in solving global problems (Feix & Philippe, 2020) is not mentioned in any of the reports. Furthermore, the possible mismatch between corporate financial goals and societal needs (Feix & Philippe, 2020) is not addressed. On the contrary, in its CSR reports the H&M group consistently presents a business case for sustainability, arguing that their CSR measures serve social and environmental purposes as well as offer "an opportunity for financial gains" (H&M group, 2007, p. 5) and therefore "create win-win situations for our society as a whole" (H&M group, 2012, p. 81). The possibility that investing in CSR measures may be a financial burden, or the other way around, that their business model is not compatible with social and environmental needs is not brought up. Moreover, the possibility of the organisation creating or contributing to the global issues is not talked about (Feix & Philippe, 2020). The H&M group overall presents itself as a problem solver regarding issues in the fashion industry. The company seems to take it for granted that the clothing production takes place in the Global South: "Garments are produced mainly in countries with repressive regimes that do not promote human rights and sound wage processes based on UN standards and gender equality" (H&M group, 2012, p. 29). Due to the poor

working conditions in the producing countries, the H&M group sees a need and possibility to help improve these in order "to better lives for people and communities around the world" (H&M group, 2012, p. 6). However, it does not acknowledge that big corporations like themselves are part of the problem, as they created the demand for this type of work in the first place that then resulted in exploitative working conditions. This behaviour might present a case of corporate saviourism, where a company presents itself as a saviour, although they themselves have caused or contributed to the problem. The possibility of moving production to countries with better working conditions is not mentioned as an option.

The challenge here is that industry's business model takes away the responsibility from the brand due to its supply chain dependency (H&M group, 2022, p. 62). As a result, the H&M group promotes the idea that it is the supplier's task to become more sustainable: "We want to incentivise our suppliers to take ownership over their sustainability" (H&M group, 2012, p. 9). Additionally, the H&M group focuses on incentivizing customers to change their consumption behaviours. The company encourages customers to make more sustainable choices, for example by offering information about a garment's production on their website (e.g. by using the HIGG Index scores), or by encouraging sustainable choices when using and disposing of products. In this way they blame the consumers for their 'unsustainable' shopping behaviours instead of taking responsibility and offering solely sustainably made garments. A positive aspect though is that in its CSR reports the H&M group acknowledges that the garment industry has systemic problems and that these cannot be solved by one company alone but instead require industry collaboration (H&M group, 2017, p. 13, 15).

Tensions Resulting from an Unsustainable Business Model

Especially as a producer of fast fashion, the H&M group runs into the problem of engaging in CSR while still producing in an inherently unsustainable way (Pollach et al., 2022). To defend its business, the H&M group employs some of the legitimization strategies presented by Pollach et al. (2022): Firstly, the H&M group presents itself as being the leader of the fashion industry when it comes to sustainability. This idea is already present by 2012, and by 2017 "leading the change" is a main part of H&M group's CSR strategy. The company wants to "be seen as a leader in terms of innovation, sustainability and, of course, great fashion" (H&M group, 2012, p. 5). Due to its size and scale the H&M group claims to be "fit to lead the change towards a more sustainable fashion future" (H&M group, 2017, p. 6). It claims to already be at the forefront of sustainability, for example by being the biggest user of certified organic cotton in the world (H&M

group, 2012, p. 17), or by being one of the first global fashion companies to implement the HIGG Index as an assessment tool to provide transparency information. In a stakeholder interview printed in the 2017 report, the H&M group is referred to as acting "as an industry pioneer in the transition to a circular economy" by Ellen MacArthur (H&M group, 2017, p. 32). Secondly, they frame their business model as morally right as they make sustainable products available for all: "We believe sustainable fashion and design should be available to everyone, not only to a privileged few." (H&M group, 2017, p.6). They also state that "only expensive products can be sustainable" is a misconception that needs to be overcome (H&M group, 2012, p.5). Both of these legitimization strategies may lead to criticism from stakeholders. Posing as an authority on sustainability in the fashion industry or communicating that their business model is morally right, while being a form of aspirational talk, might be perceived as behavioural inconsistency and interpreted as hypocrisy.

Companies operating in inherently unsustainable industries like fast fashion only have two options to reduce their environmental impact: degrow their business, or offer a fundamentally different value proposition and change their complete business model (Pollach et al., 2022). In fact, the H&M group is considering changing its value proposition, by "working to decouple resource use from business growth" (H&M group, 2022, p. 33). Because the global demand for clothing is growing and the fashion industry is running out of the natural resources it uses, the H&M group believes that an "industry-wide shift from a linear to a circular business model is the only solution" (H&M group, 2017, p. 29). One of the strategies to achieve this is to identify, invest into and scale "innovative business models, materials and production processes that enable circularity" (H&M group, 2022, p. 11). A special focus seems to be on finding "ways to generate growth through customer offerings such as rental, reuse and recycling" (H&M group, 2022, p. 11). For example, the company owns the second-hand resell platform Sellpy and has also started selling second-hand garments in selected stores, looking to mainstream second-hand shopping (H&M group, 2022, p. 53). The H&M group states to be "mindful that products or services accessed via these models must replace products sold through the traditional linear model" (H&M group, 2022, p. 53). However, considering the company's current fast fashion business model, stakeholders might find this aspiration to be slightly farfetched and unbelievable.

Tensions Caused by Vagueness

Another practice that invites hypocrisy accusations is the use of vague green terminology like it is often found in explorative aspirational talk. This includes, for

example, terms such as "sustainably-sourced" (H&M group, 2017, p. 7) or "more sustainable" materials (H&M group, 2022, p. 9). In 2022, the H&M group has received backlash from the Netherlands Authority for Consumers and Markets for using fuzzy terms like this (TFL Media, 2022; Segal, 2022). In its 2022 report, the company addresses these specific greenwashing accusations within a stakeholder interview: Federica Marchionni, CEO of Global Fashion Agenda, says that "elements of H&M Group's sustainability communication must be corrected" and that she hopes that "the group avoids labelling specific collections or products in a way that could easily be misinterpreted" (H&M group, 2022, p. 12). H&M group also addresses the "increased scrutiny over sustainability claims" (H&M group, 2022, p. 13) during 2022 in the transparency section of the report and states that it "welcome[s] the positive shift towards clearer guidance and increased transparency, which can only be achieved through improved data collection and traceability." (H&M group, 2022, p. 13). Additionally, the external criticism as well as emerging legislation has led the company to reconsider its "conscious" title that had been used for the past years in order to evolve clarity within their sustainability communications (H&M group, 2022, p. 13).

Future Focus

In the light of new EU legislation, the company's usage of unsubstantiated sustainability claims, vague green terminology and future ambitions will have to change. The EU "Directive to empower consumers for the green transition" (European Parliament, 2024) entered into force on 26 March 2024 with the goal of protecting consumers from greenwashing. The new directive bans the usage of generic environmental claims such as 'conscious' or 'sustainable' without sufficient explanation (Eikel et al., 2024; Evroux, 2024). Additionally, claims about future environmental performance will require clear and verifiable commitments, detailed implementation plans, time-bound targets, and third-party monitoring (Eikel et al., 2024; Evroux, 2024). Overall "claims related to future environmental performance should not be used as they can mislead the consumer on the current environmental performance of the products" (Evroux, 2024). The new rules must be applied by all member states by 27 September 2026. As a result, the engagement in aspirational talk in CSR communication is bound to change.

7 CONCLUSIONS

7.1 Findings

In this master's thesis the focus was on exploring aspirational talk in CSR communication and when it turns negative, as this organisational practice has the potential to move the field forward but also invites greenwashing and hypocrisy accusations from stakeholders, especially in industries that deal with a multitude of CSR challenges such as the fashion industry. It was found that aspirational talk is the corporate practice of using organizational self-descriptions to which current practices cannot yet live up and that it presents a form of talk-action misalignment. When stakeholders detect the misalignment between talk and action it is perceived as behavioural inconsistency. Aspirational talk turns negative when the perceived behavioural inconsistency is interpreted as hypocrisy - a claim to an undeserved moral benefit. Then aspirational talk can lead to negative stakeholder reactions such as (green-)washing accusations.

This thesis also looked at how companies engage in aspirational talk in their CSR communication and whether it has changed over time. The analysis of five CSR reports from the H&M group showed that the company engages in aspirational talk in the form of future-facing statements as well as idealized statements that don't address the current shortcomings of realizing them. Aspirational talk appears in the form of three different types that demonstrate varying levels of vagueness: exploration, formulation, and implementation. Results show that in the company's first CSR report from 2002 aspirational talk only made up a small portion. By 2007 the amount of aspirational talk in the report had roughly doubled and then stayed more or less consistent in the reports from 2012, 2017, and 2022. Additionally, the amount of explorative aspirational talk consisting of vaguer statements has increased over the years at the expense of the more explicit and concrete types of aspirational talk.

Lastly, this thesis explored how the engagement in aspirational talk in CSR reports can lead to tensions. Results suggest that the usage of ambiguous rhetoric and idealized statements, so the omittance of current inabilities to fulfil an ideal, invite hypocrisy and greenwashing interpretations. Further practices that can easily cause scepticism are the employment of legitimization strategies such as claiming authority or moral righteousness, the proclaim of farfetched CSR ambitions, or the use of vague green terminology.

7.2 Implications

On a theoretical basis, aspirational talk can be understood as a positive form of talk-action misalignment that has the potential to develop CSR practices within an organisation and beyond. The call for full talk-action alignment based on the functional approach should be abandoned. Instead, aspirational talk should be seen as a communicative process and as a natural part of the cycle of talk and action in CSR communication that allows companies to brainstorm ideas and formulate CSR ambitions, invites stakeholder feedback and motivates organisational members to achieve more.

Companies may employ the practice of aspirational talk in order to help develop new CSR practices. Showing a misalignment of CSR talk and action in CSR reporting is not an issue as long as consequential tensions are addressed and stakeholders do not interpret it as a claim to an undeserved moral benefit. In order to avoid hypocrisy interpretations and scepticism a company may consider to minimize the usage of idealized statements, vague and ambiguous claims, and unrealistic ambitions. Especially in the light of new EU "Directive to empower consumers for the green transition", companies will have to refrain from the usage of unsubstantiated generic environmental claims and claims about future environmental performance without concrete plans.

7.3 Limitations and Further Research

This thesis analysed the engagement in aspirational talk of one case company in the fashion industry. While this offers empirical insights into the application of the studied concept within a specific field, it limits generalizability and transferability of the results to other companies and industries. Additionally, this thesis studied only five CSR reports that were selected at 5-year-intervals. This means that the development of engagement in aspirational talk over time might not be presented accurately, as data points are missing. While credibility and traceability are ensured by following the guidelines of a recognized analysis method and intracoder reliability is accounted for by following a coding scheme during the coding process, the data was only coded by one researcher and therefore no statements about intercoder reliability can be made.

For further research into how the practice of aspirational talk is applied in organisations, conducting more comprehensive studies and analysing data from several, consecutive years would be recommendable. Studying and comparing organisations of the same industry or similar-sized organisations across industries would be insightful and possibly offer more generalizable results. In order to explore whether aspirational talk is actually turned into action, in-depth studies of consecutive CSR reports with issue-tracking would be suitable.

Other possible areas of research include studying how different types of aspirational talk are perceived and interpreted by stakeholders, how stakeholder involvement could be utilized in aspirational talk practices, and how aspirational talk is used in other mediums of CSR communication. Also, working together with organisations to develop and formalize processes of engagement in aspirational talk could be helpful. Lastly, once the new EU legislation has become effective, researchers might explore how engagement in aspirational talk changes due to the stricter regulations.

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APPENDIX 1 Coding Scheme

Main category	Sub-category	Definition	Source	Example
Narratives within CSR reporting				
Descriptive narrative		General knowledge about CSR, explanation of issues (not specific to the organization)	(Van den Broek, 2021)	"During the last few decades, the composition of fibres in clothes has become increasingly complex. This makes recycling blended fabrics incredibly difficult." (2017, p.35)
CSR activities				
	Past	Past CSR activities, review of performance	(Van den Broek, 2021; Koep, 2017b)	"During the year, our climate goals were verified by the Science Based Targets initiative and we established the Green Fashion Initiative to support our suppliers in replacing fossil fuels." (2022, p.5)
	Present	Current CSR activities, strategies, and explanations of CSR-related terms (specific to the organization)	(Van den Broek, 2021)	"Throughout our brands, we now take a "component first" design approach, meaning that our designs are initially based on material choice." (2017, p.31)
	Evaluation	explanations/ justifications of (in)actions, deviations from plans; e.g. excuses	(Christensen et al., 2021)	"Evaluating features like motor type and fuel type is at this point too complex to handle." (2002, p. 32)

Aspirational talk		Future CSR ambitions	(Van den Broek, 2021)	
	Exploration	implicit and vague; idealized statements; e.g. ideals, values, beliefs	(Christensen et al., 2021)	"We believe that everyone in the fashion industry should earn a fair wage that is enough to live on." (2012, p. 10)
	Formulation	explicit but vague; e.g. vision statements, goals, objectives, targets	(Christensen et al., 2021)	"A key target for our energy efficiency is to reduce electricity use per square metre in our stores by 20 percent, as compared to a 2007 baseline, by 2020." (2012, p. 61)
	Implementation	explicit and concrete; e.g. strategies, plans	(Christensen et al., 2021)	"The project has now passed its planning stage and will be rolled out to all of H&M's suppliers in Tirupur." (2007, p. 12)
Organising talk		Information on how the report is structured and where to find more information	inductive	"Please read more about our work in the chemical management section on page 39." (2007, p.37)
Stakeholder voices		Quotes from or interviews with stakeholders	inductive	"I am proud to be an ambassador for our values, promoting business ethics and integrity within our own four walls and those of our business partners." (2017, p.79)

Tensions within CSR reporting				
CSR tensions		Tensions within the current CSR narratives	(Feix & Phillipe, 2020)	
	Financial vs. CSR goals	Mentioning of the (mis)match of financial goals vs. social/ environmental needs	(Feix & Phillipe, 2020)	"Through strategic investments we can create win-win situations for us as a company and for our society as a whole." (2012, p. 81)
	problem creator vs. problem solver	Mentioning of the company's contribution to generation of global issues vs. focus on company as a problem solver	(Feix & Phillipe, 2020)	"Together with our millions of customers we can bring massive change – from improving the livelihood of a cotton farmer to how our customers care for the clothes they buy." (2012, p. 6)
Legitimization strategies		Strategies to legitimize and defend unsustainable business	(Polloch, 2022)	
	Authority	Declaration as authority figure/ leader of industry	(Polloch, 2022)	"Thanks to our size and to our committed colleagues, H&M group is fit to lead the change towards a more sustainable fashion future." (2017, p. 6)
	Moral	Morally right business/ offering products for all	(Polloch, 2022)	"We are dedicated to continue making great fashion and design affordable, by having a circular approach and being a fair and equal company." (2017, p. 6)

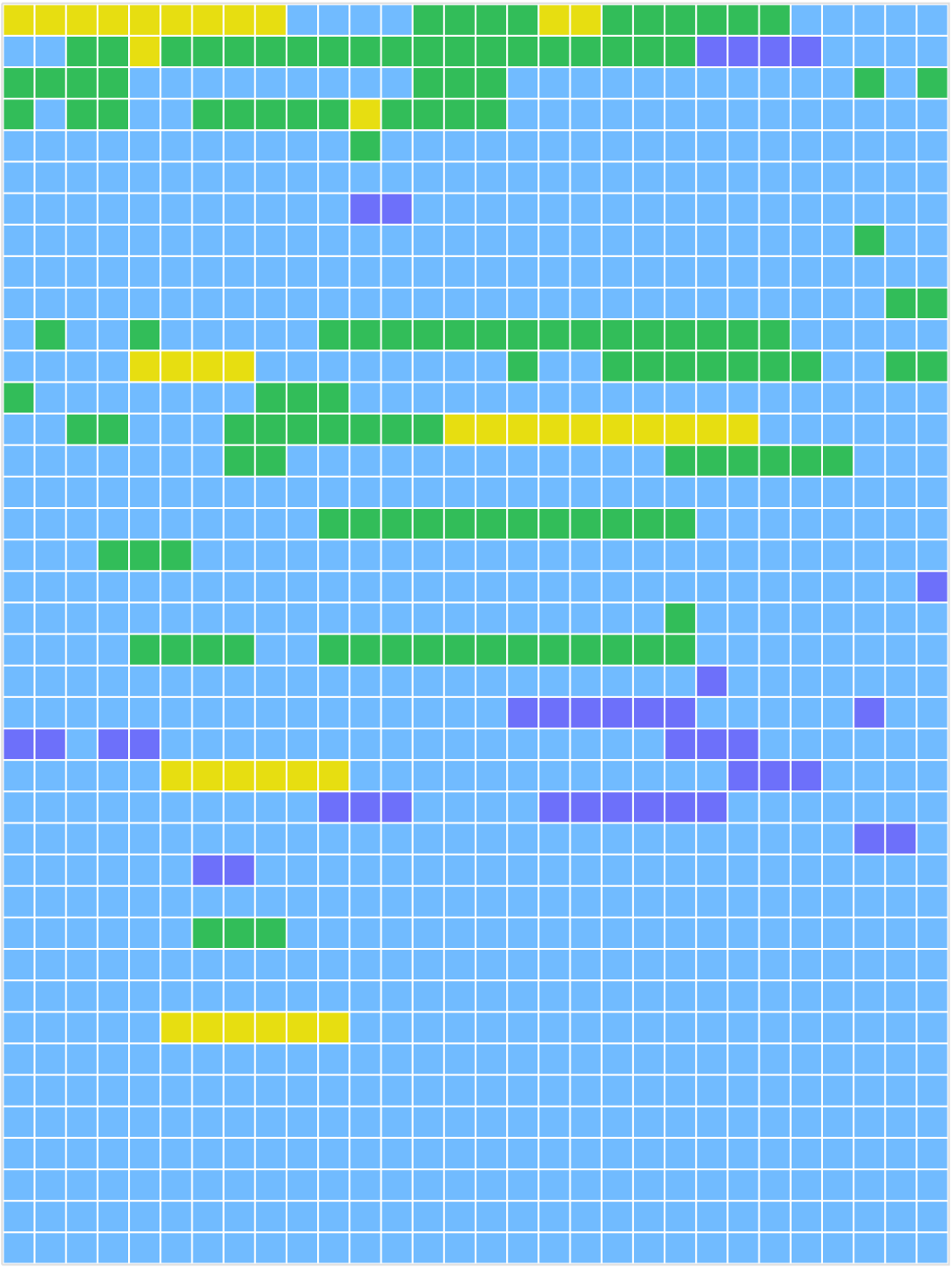
	Economic	Economic rationalization (creates jobs/ growth)	(Polloch, 2022)	"Over the last five years, our growth has entailed a net creation of more than 25,000 full-time equivalent jobs globally." (2012, p. 84)
	Business model change	Segments exploring a possible business model change	(Polloch, 2022)	"At H&M group, we believe that an industry-wide shift from a linear to a circular business model is the only solution." (2017, p. 29)
Greenwashing				
	Green terminology	Usage of explicit green / sustainability-related terms	inductive	"Our vision is that all our operations should be run in a way that is economically, socially and environmentally sustainable." (2012, p. 6)
	Greenwashing accusations	Segments addressing greenwashing accusations	inductive	"Evolving clarity in our sustainability communications led us to reconsider using the Conscious title — a decision that was hastened by recent external criticism and reinforced by emerging legislation." (2022, p. 13)

APPENDIX 2 Document Portraits

Colour Key: Purple - Descriptive narrative, Light blue - CSR activities, Green - Aspirational talk, Yellow - Organizing talk, Orange - Stakeholder voices

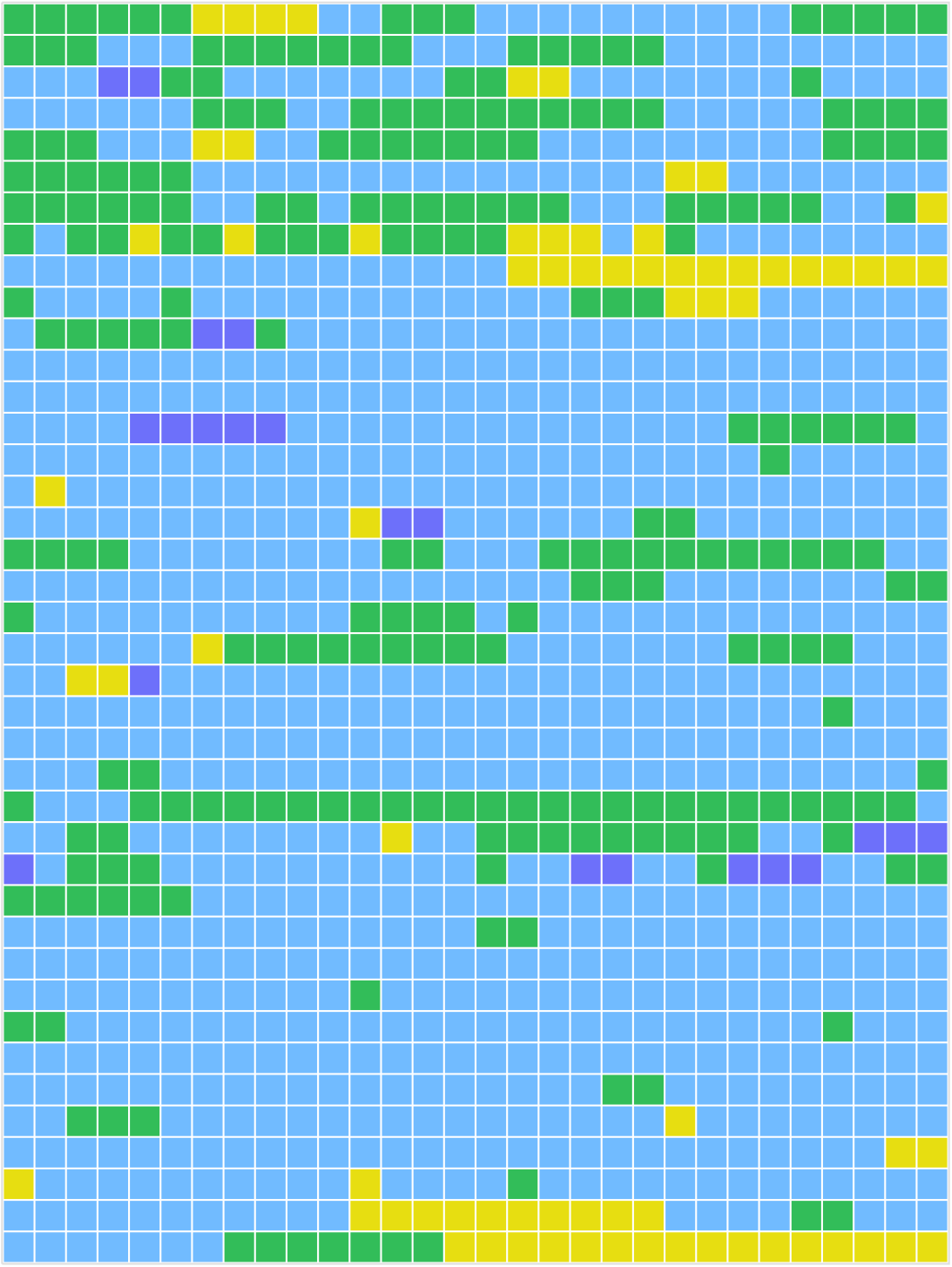
A Document Portrait CSR Report 2002

Dokument-Portrait: 2002_CSR-Report-2002



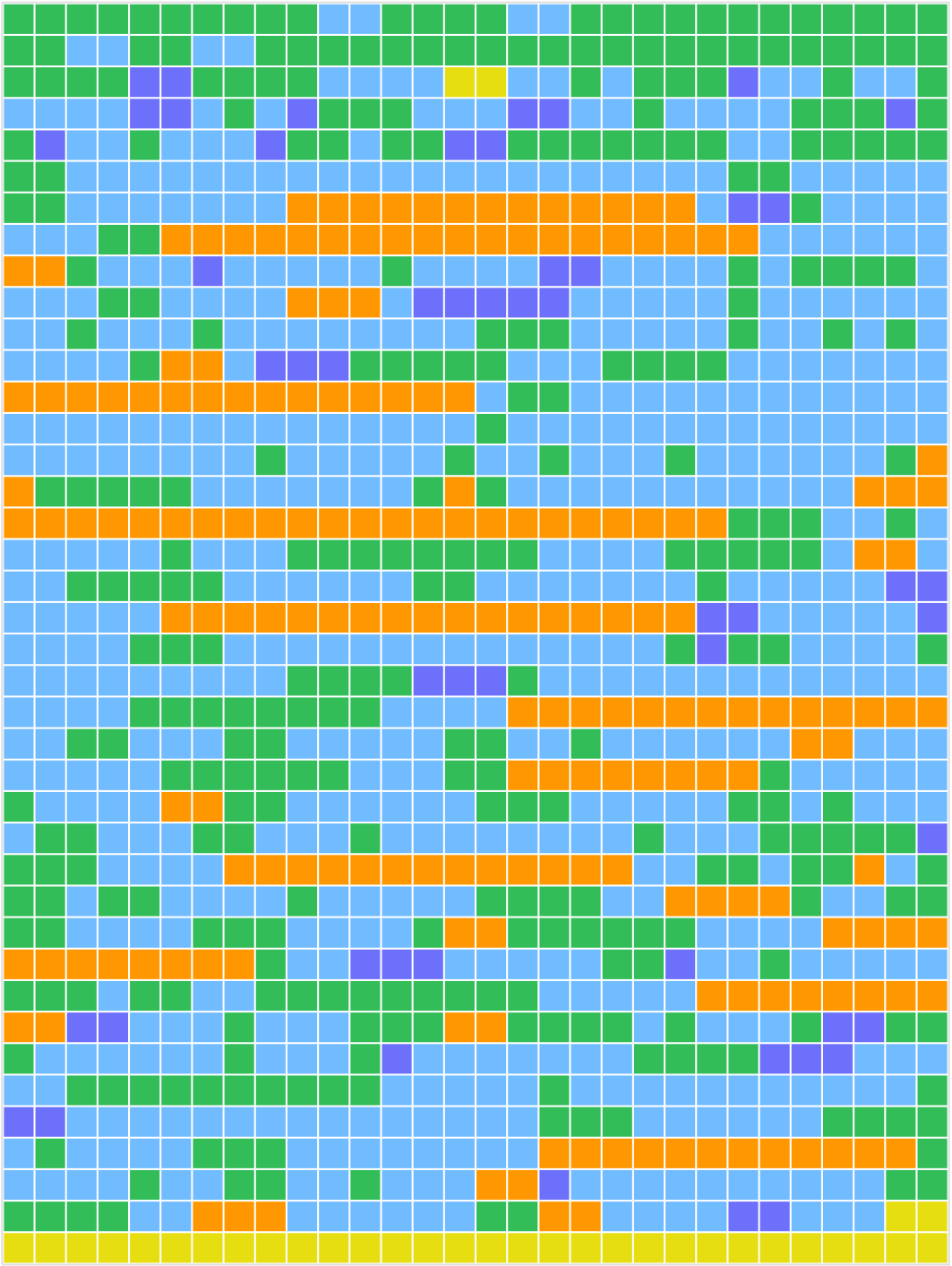
B Document Portrait CSR Report 2007

Dokument-Portrait: 2007_CSR-Report-2007



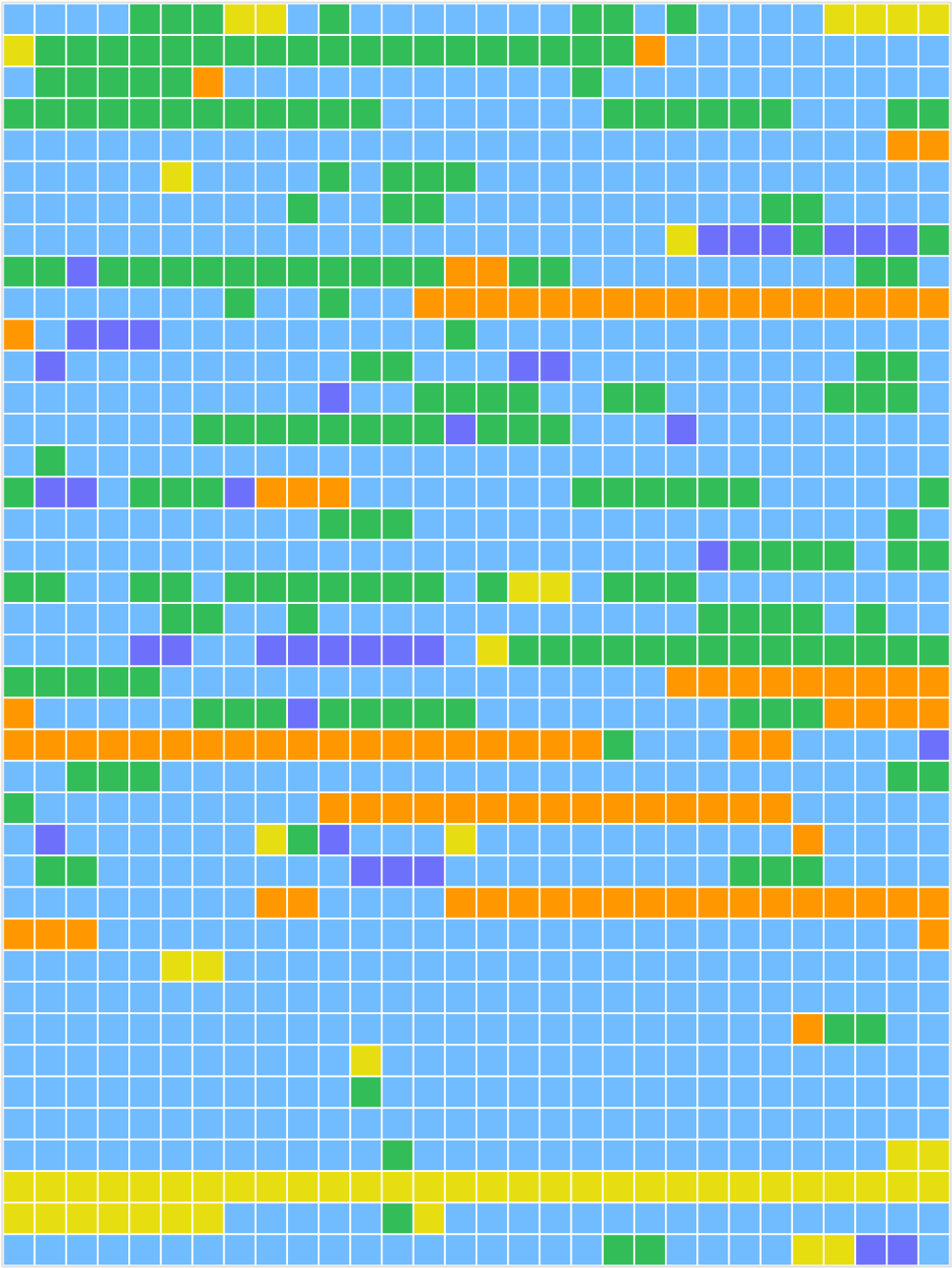
C Document Portrait CSR Report 2012

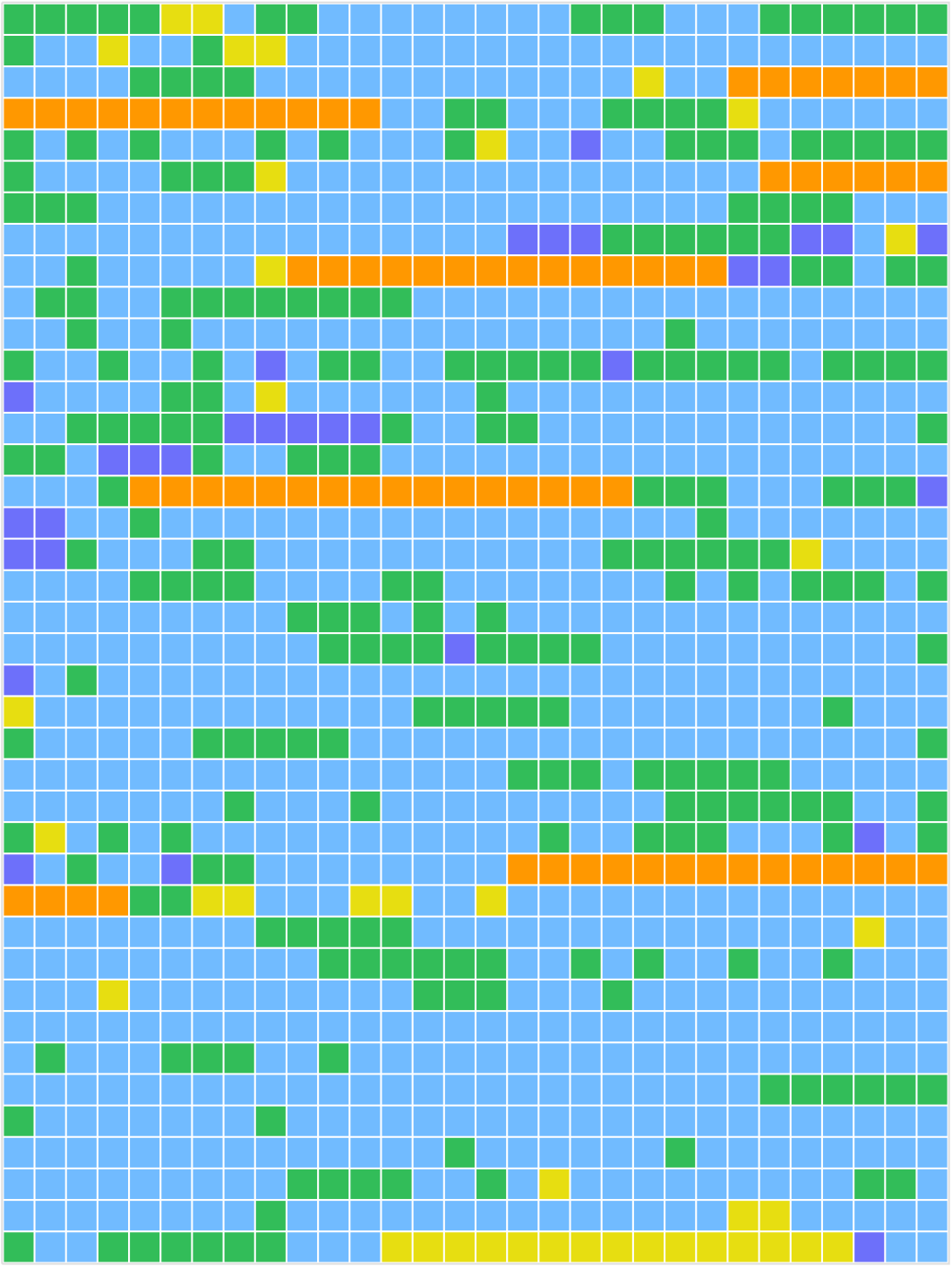
Dokument-Portrait: 2012_Conscious-Actions-Sustainability-Report-2012



D Document Portrait CSR Report 2017

Dokument-Portrait: 2017_HM_group_SustainabilityReport_2017_FullReport



E Document Portrait CSR Report 2022

Dokument-Portrait: 2022_HM-Group-Sustainability-Disclosure-2022