

# **Effects of Corporate Sustainability on Established Brand:**

**The Case of IKEA**

**Thesis**

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<p>Abstract</p> <p>Abstract</p> <p>The emergence of Sustainable Development as an alternative approach to changing unsustainable behaviour in today's business practices to save the planet towards a sustainable society is shifting branding paradigm from the "what of the commodity to the how of shared values". For marketers responding to this changing paradigm to maintain competitive in today's market sustainable branding is gaining attention in today's business practices. But does sustainable practice have effects on branding in a firm with an established brand?</p> <p>In an attempt to answer this question, the objective of the thesis was to understand the effects of corporate sustainability practices on branding with emphasis on organisation with an established brand. The core motive was to assess how the firm's stakeholders perceived this value that creates competitive advantage for the firm by differentiating them from their competitors.</p> <p>The study applied qualitative content analysis to develop understanding around IKEA's sustainability practices and its effect on the organisation performance. IKEA's Group Sustainability Strategies for 2020 and Sustainability report for the 2012 financial year were analysed. This was complemented with other materials and interviews of IKEA's personnel that communicate the firm's sustainability practices to their stakeholders.</p> <p>The result showed that sustainability practices have positive effects on branding in an established firm which influence the firm's performance and customers' loyalty. These findings have implications for firms with an established brand who erroneously assumed that sustainability is a choice due to their dominance in their niche market.</p>			
<p>Keywords: Sustainable Development, Branding, Sustainable Branding, Marketing Opportunities</p>			

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## 1 INTRODUCTION

The impact of human activities in our environment has created numerous unsustainable challenges in the 21<sup>st</sup> century. These impacts have not only affected environment but also worked at the expense of society. According to Tilley and Young (2009), economic driven motive of today's businesses has contributed significantly to these unsustainable practices in today's society.

Therefore Sustainable Development calls for a shift in consumption model to a broader stakeholder's perspective where businesses are expected to create firm's value that serves the environment and the society at large whilst at the same time meeting the firm financial objectives. From sustainability viewpoint, this means that meeting the firm triple-bottom line by balancing the need of people, planet and profit. This stakeholder's engagement in business activities has made Sustainable Development a challenging effort for many businesses. According to our common future report, "Sustainable Development is defined as development that meets the needs of people today without compromising the ability of future generations to meet their own needs". (World Commission on Environment and Development –WCED, 1987)

Sustainability therefore challenges businesses to contribute to some of the most significant challenges that face the world today. A growing body of research shows that customers, whether they are end buyers or investors or public organisation, tend to favour companies that are more sustainable in its business activities. (Charter, Peattie, Ottman, Polonsky, 2002)

In their research, Belz, and Schmidt-Riediger (2010) found four drivers that influence sustainability marketing orientation. These drivers are consumers', retailers', competitors' and legislators' influence. The researchers observed that the pressure from these actors challenged companies to adopt practices that integrate the three dimensions of sustainability as part of the firm's culture.

From consumer point of view, the researchers report that consumers strongly support corporate sustainability initiatives. However, this varies from consumer to consumer. It depends on how the consumer is sensitive to socio-ecological problems. It also depends on the consumers' perception on socio-ecological qualities. The difference in customer perceptions calls for different approach to marketing. In the case of retailers, especially in the food industry, it was found that they act as sustainability gatekeeper between processing companies and consumers. This gives them the pur-

chasing power to ensure that; sustainable product is available to the consumer. This made them to decide which product to promote. In the view of competitors, their approach to the market of the century put pressure on marketing managers on how to strengthen their marketing opportunities to overcome competition. This means that a company adopting sustainable practices is a threat to a firm that do not follow the path of sustainability especially when both firm operate in a market segment where consumers are sensitive to socio-ecological challenges. In the case of legislation, the pressure from government agencies, advocacy groups possess a risk to companies that go contrary to current market trend in terms of unsustainable practices. (Belz, and Schmidt-Riediger, 2010)

One school of thought argues that the pressure from legislators and consumers are due to the fact that marketers are claimed to be responsible for promoting unsustainable products. As a result of this, marketers have always been in the center of criticism. These criticisms are now challenging marketing managers to develop new strategies. (Charter et. al., 2002)

Whether challenging or not, research shows that sustainability is no longer a choice for companies in the 21st century but instead a necessity. Gupta and Kumar (2012) research reveal that the adoption of sustainability-driven culture provides opportunities for superior performance to different functions of the organisation. This includes operation, management and marketing. From marketing perspective, it helps marketers to communicate the firm sustainable product and initiatives to consumers. For example, it helps marketers to create a differentiation by telling consumers about the firm's sustainable practices such as using environmentally friendly material for packaging the products/or reducing carbon footprints by avoiding the use of paper (hard copy mailing) and instead communicating through media or electronic mail.

Despite these existing findings that establishes that sustainability corporate culture create superior performance for firm, Gupta et.al (2012) found that there is knowledge gap on how sustainability influences brand. To contribute to this knowledge gap, the goal of this thesis is to explore the sustainability practices of firms with established brand in their niche market that incorporates sustainability practices to their organisational strategy. To narrow the study in order to develop in-depth understanding of the theme, this study will use IKEA as a single case.

IKEA is one of the international brands in self-assembly furniture with revenue of €27.628 billion (2012) and operating income of €3.482 billion (2012). Despite this

growth IKEA has recently become one of the global icon in sustainability practices which sustainability is now a priority area in the organisation. In 2012, the company opened eleven (11) new stores and reinvested €1.9 billion back into the business and launched their sustainability strategy called People & Planet Positive. By the end of financial year 2012, the company had 298 stores in 26 countries and the profit that accrues from these stores. (Welcome inside- IKEA Group FY12 Yearly Summary, 2012)

This makes IKEA sustainability practices an interesting case for this study. Therefore developing an understanding around IKEA's sustainability practices to understand the effects of sustainability branding is empirically relevant.

### 1.1 Significance and limitation of the thesis

This thesis is limited within the scope of branding and marketing opportunities within the framework of sustainable development. Sustainability in this thesis is limited to ecological, social and economic sustainability. The significance of this thesis can be classified into two— contribution to education and practice. From educational point of view, sustainability is a new concept and its relationship with branding is relatively new to both students and many organisations.

With the author's basic knowledge in sustainability and branding from business school in Savonia University of Applied Sciences exploring these two concepts will be very interesting to study. Therefore exploring it as a topic in thesis work would help the author to learn more about sustainability and its challenges to marketing activities. The knowledge acquired would help to gain more insight into the issues of sustainability branding and marketing. Moreover, as a future marketing professional this knowledge acquired will be of immense help in the marketing career life in this 21st century market of sustainable development.

Even though in this thesis the author will be focusing on only one case, this single case would lead to in-depth digging into the organisation's issues in respect to the company's sustainability initiatives. Therefore from practical perspective, the result will provide insight for SME's and help them to appreciate the benefit of incorporating sustainability practices in their brand building. It would also give them an idea of how sustainability brand has the potential in creating competitiveness for the firm in the current turbulent market characterized by sustainable development challenges which

has intensified competition in the 21st century and also change the traditional trend of marketing.

## 1.2 The objective of the study

The main objective is to understand the effects of corporate sustainability practices on branding especially organisation with established brand like IKEA to assess how stakeholders of the firm (i.e. suppliers, employees, customers etc) perceive this value and how it creates competitive advantage for the firm by differentiating it from other firms or their competitors.

Sustainability branding is defined in this thesis as “the process of creating and maintaining an identity of a specific product, service, or business that reflects special added value in terms of environmental and social benefits. A brand is only perceived as being sustainable if it can credibly convey sustainability benefits which are noticeable by and relevant to the consumer”. (Chindavanh, 2011, p.14-15)

The study in this context will pay attention to how IKEA convey their sustainability practices and how these practices are perceived by their stakeholders. The motivation in this is to understand if indeed, sustainability matters in firms with established brand. The study would be interesting for business students who are interested in learning more about sustainable branding and marketing opportunities and SME's who are contemplating on whether being more environmentally friendly and socially responsible have added value to the firm growth activities.

Figure 1 presents the structure of the thesis.

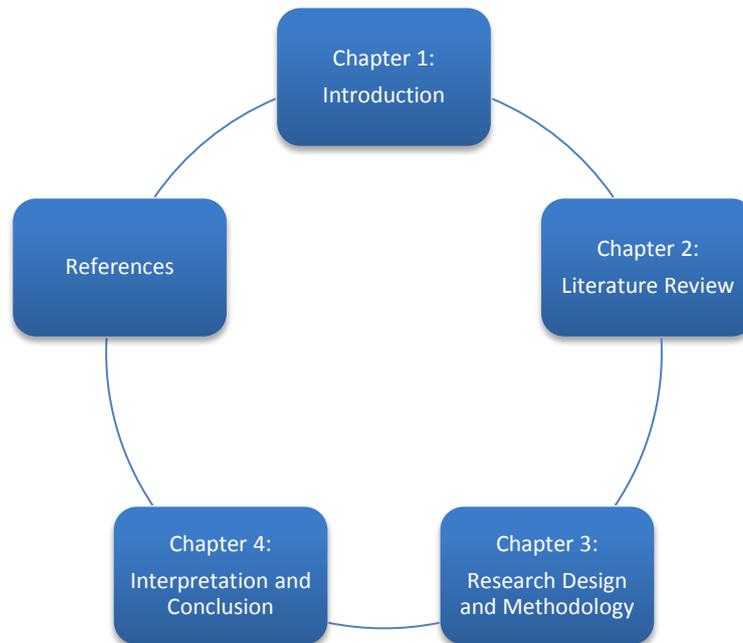


Figure 1 Structure of the thesis

The thesis consists of four chapters and the references. Chapter one (1) has already introduced the motivation of the thesis. Chapter two (2) will review literature on sustainability, branding and marketing opportunities. Chapter three (3) will presents the methodology and how data was collected and analyzed. Chapter four (4) will present the findings. Finally, the last chapter will presents the references used for this thesis. The next section reviews the literature.

## 2 SUSTAINABLE DEVELOPMENT, BRANDING AND MARKETING

The aim of this chapter is to review literature on Sustainable Development, Corporate Social Responsibility (CSR), Branding and Marketing. According to Silverman (2000), the literature review help the researcher to show his library skills in searching, showing command of the topic being explored and also showing deeper understanding of the problem.

To demonstrate these skills in this chapter, the literature review section is structured into five main sections with subsections under the main themes. The first section is sustainable development. In this section, an attempt made to understand what sustainable development means by synthesizing perspectives from secondary resources. With this, a brief description on sustainable development is presented to help readers understand the concept from three main perspectives, namely environmental sustainability, social sustainability and economic sustainability.

### 2.1 Sustainable Development

Sustainable Development has raised public awareness on how to integrate environmental concern and development in business practices, policy etc. The concept of Sustainable Development emerged in 1972 by the United Nations Conference on the Human Environment. The conference brought together industrialized and developing nations to deliberate on the right of human to a healthy environment. (Parrish, 2008)

Sustainable Development has been defined in many ways but the most common definition is the definition given in Our Common Future report, also known as the Brundtland Report. The Brundtland Report defined Sustainable Development as, "development that meets the needs of the present without compromising the ability of future generations to meet their own needs". (World Commission on Environment and Development WCED, 1987)

According to the European Commission (EC), Sustainable Development provides a long term objective that integrates social, economic and environmental issues in human progress as inseparable and interdependent components. The EC further states that, Sustainable Development will not be achieved with policy but it also requires participation of all stakeholders in society to make it possible to achieve. This will depends on the choices people make in society in their daily activities. Sustainable Development cannot succeed if the patterns of our consumption are not addressed.

This will need political and economic decisions. (European Commission website, accessed on 26.10.2013)

In the context of business practice, Bertels, Papania and Panania (2010) defined business sustainability as managing the triple bottom line (see figure 2).

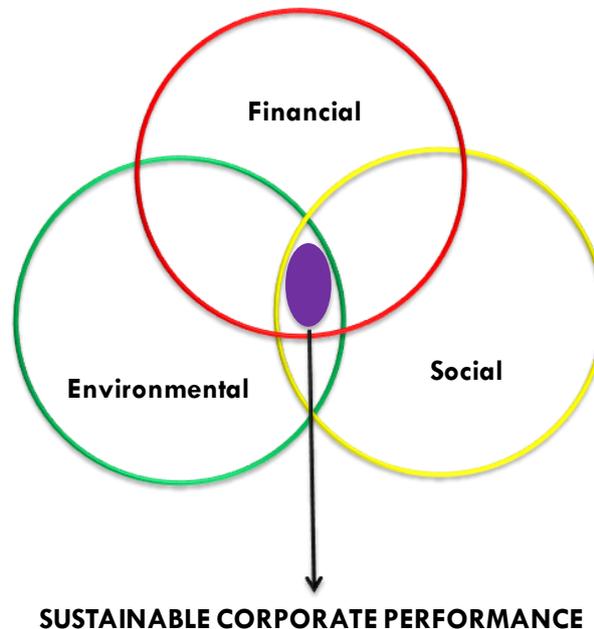


Figure 2 Triple Bottom Line (TBL) as sustainable corporate performance. (Fauzi, Svensson and Rahman, 2010, p.1355)

The TBL concept is a term that was first coined in 1994 by John Elkington but it became popular in 1997 in his book the “Cannibals with Forks: The Triple Bottom Line of 21st Century Business”. (Elkington, 1997 and Vanclay, 2004)

The TBL sustainability dimensions are also commonly called the 3Ps which are People, Profit and Planet. The framework was presented by John Elkington as an accounting framework for sustainability measurement but it differs from the traditional measure of firm performance beyond the traditional measures of profits, return on investment, and shareholder value to include environmental and social performance dimensions. (Slaper, 2011)

According to Bertels et al ( 2010, p.9) being sustainable is not just managing the triple bottom line but it also including decision making processes in the firm that takes these dimensions into consideration. They also add that, sustainable business survived over long term because they are “intimately connected to healthy economic,

social and environmental systems". Whilst sustainability is seen as choice by many organisations Jackson, Boswell and Davis (2011) state that, it is not choice but a necessity because accountability in today's corporate world is important and the need for firms to conduct their businesses in responsibly manner which is crucial in the 21<sup>st</sup> century.

## 2.2 Organisation and Sustainable Reporting

As was reviewed in the preceding section, sustainability is no longer a choice for businesses but a necessity. Because sustainability has now become an integral part of 21<sup>st</sup> century business. Firms have no choice than to try and conduct itself in responsible way. This way of conducting business in a responsible manner is called Corporate Social Responsibility (CSR). (Takala, 1999)

According to Branco and Rodrigues 2007, p.5 CSR is a voluntarily action by firms but the notion of CSR is that firms have obligation to consider the long term needs of their stakeholders which mean that the company is able to curtail the their activities that do not inure to the benefits of the community in which it operates and also push for actions that benefits the society.

In the past, managers were primarily concern of creating value for only shareholders. Shareholders are people who have financial stake in a business and share in the business profits. For example, in small business, the owner of the business may be a single owner but in established companies shares are floated and the shareholders are paid dividends as compare to a small business which has a single owner. But this traditional trend of conducting business has changed in the 21<sup>st</sup> century, managers are not only required to focus on creating value for shareholders but also to stakeholders who are affected by the firm's operation which include consumers, shareholders, employees and business owners.

Therefore stakeholders become central part in the decision making process of firms that act in socially responsible manner. A firm that develops CSR practice and implements them may get a step ahead of their competitions and also help them to avoid social conflicts. (Small Business Commissioner 27.10.2013)

Bansal (2005) even reports that when stakeholders becomes an integral part of firm value creation at the initial stage, the firm can identify innovative practices which they would not have known if these stakeholders were left out in the decision making

stages. Therefore CSR provide competitive edge for firms and offers them an opportunity to provide benefits to a wider range of stakeholders of the firm. (Small Business Commissioner 27.10.2013)

### 2.3 Sustainable Reporting

Sustainable reporting has emerged in the 21<sup>st</sup> century as a common practice for businesses which fosters investor's confidence, employee loyalty and trust. A focus on sustainability helps organisation to manage their ecological and societal impacts and improve the operating efficiency of the organisation and this is vital components for employees, stakeholders and shareholders. (Ernst & Young 2013 survey)

According to Global Reporting Initiative (GRI) report, sustainability report is a type of organisational report similar to that of financial reporting which conveys sustainability-related information to organisations' stakeholders. The report addresses the organisations' environmental, economic and social impact of the everyday activities of the organisation. (Global Reporting Initiative, 28.10.2013)

The GRI has put in place sustainable reporting guidelines for organisations to follow in their sustainable reporting. This allows organisations to provide the stakeholders in the industry with clearer information that matter in their sustainability drive. (Ligteringen, 2013)

Table 1 presents the internal and external benefits of sustainable reporting.

<b>Internal benefits of sustainable reporting</b>	
Increased understanding of risks and opportunities	Emphasizing the link between financial and non-financial performance
Influencing long term management strategy and policy, and business plans	Streamlining processes, reducing costs and improving efficiency
Benchmarking and assessing sustainability performance with respect to laws, norms, codes, performance standards, and voluntary initiatives	Avoiding being implicated in publicized environmental, social and governance failures
Comparing performance internally, and between organisations and sectors	

<b>External benefits of sustainable reporting</b>	
Mitigating – or reversing – negative environmental, social and governance impacts	Improving reputation and brand loyalty
Enabling external stakeholders to understand the organisation’s true value, and tangible and intangible assets	Demonstrating how the organisation influences, and is influenced by, expectations about sustainable development

Table 1 Internal and external benefits of sustainable reporting. (Ernst & Young 2013 survey)

Sustainable reporting gives advantage to organisations that provide stakeholders and shareholders with information of their social and environmental effect of their activities. This leads to an enhanced relationship and operations. (Ernst & Young report 2013)

Sustainability practice has been an issue because of the increased pressure from the stakeholders of organisations who have stake in the business because they are affected by the activities of the firm. (Godelnik, 2012 and Ernst & Young and the Boston College Center for Corporate Citizenship report, 2013)

Effective sustainable reporting is a power part in communication with stakeholders on how the organisation is performing as against its mission and its likelihood of creating an advantage for the firm than their competitors who do not report their bottom-line to their stakeholders. (PwC corporate website report on sustainable reporting, assessed on 23.12.2013)

There are standards for sustainable reporting, and the most widely used is the guidelines of the Global Reporting Initiative (GRI).

GRI has developed a sustainable reporting framework (GRI Sustainable reporting Framework -GRI Framework or framework) which enables all companies and organisations to measure and report their sustainability performance. (Reutlinger, 2012 and Ernst & Young and the Boston College Center for Corporate Citizenship report, 2013)

## 2.4 Sustainable Development and Branding

It has become increasingly necessary for organization to differentiate their products and services from their competitors in the global market place in order to succeed in their business. One of the strategies marketers could adopt to remain competitive is Sustainable Branding. Sustainable Branding is the process “of creating and maintaining an identity of a specific product, service, or business that reflects special added value” cited in Chindavanh, 2011, p.15)

Traditionally, branding is the “process involved in creating a unique name and image for a product in the consumers' mind, mainly through advertising campaigns with a consistent theme”. (The Business Dictionary Definition)

According to Gallagher and Savard (2008), the purpose of brand is to differentiate the presence of a business in the market that attracts and retains loyal customers. Therefore an organisation brand is a tool for promoting a company goods and services to secure future earnings. Many companies sees their brand as a promise to consumers and this promise lives in the consumer’s heart and mind as an expectation from the company. Gallagher et. al (2008) explained further that, when brand promise and consumer’s expectation reflects on another, the brand becomes a tremendous value for both the company and the consumer. To that end, effective companies see their brands as tool to send their message across even in overcrowded market place. This persuades consumers to consider and prefer one product to the other. This makes brand a differential tool in today’s market.

Through review of literature, Ghodeswar (2008) developed a model for building a brand (Figure 3). The model demonstrates how different parts in the brand building process are connected to fulfill in creating a strong brand which is centered on

(i) positioning the brand, (ii) communicating the brand message, (iii) delivering the brand performance and (iv) leveraging the brand equity.

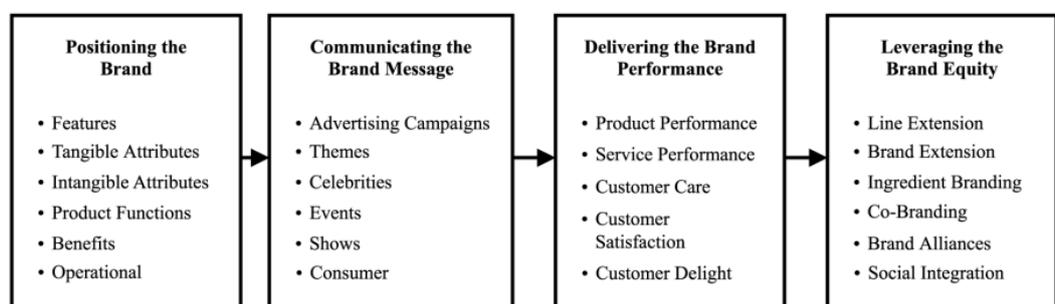


Figure 3 PCDL Model for Brand Building (Ghodeswar, 2008, p. 6)

Ghodeswar (2008) explained that when the brand is not well positioned; the brand message cannot be communicated to the target stakeholders. Therefore in order to deliver the brand message, the consumers of the organisation brand must have been reached by the message and all these elements affect the leveraging of the brand equity. (Mascareigne and Bernardzon, 2008 and Kadembo, 2010)

However, with this mainstream brand creation, the presence of sustainable development is transforming business practices, performance which is changing the rules of the traditional way of brand building. Sustainability has now shifted branding paradigm from the “what of the commodity to the how of shared values”. This means that sustainability becomes a central element in business, stakeholder relationship and company action. In this way, “transaction becomes transformation, marketing becomes movement and buying becomes being that can grow the bottom line and change the world”. (Bemporad and Baranowski, 2008, p.4)

According to Gallardo (2012) when a company integrates sustainability into its brand strategy, it can build strong and more resilient company. As more of the most powerful brands aspire for the same values, business leaders and marketers now face a new challenge in an increasingly crowded market of differentiating their companies, products and services (Gallagher and Savard, 2008). To that end, a brand is perceived to be sustainable if it can credibly convey sustainability benefits to consumers that are noticeable by the consumers and relevant to them. (Bemporad and Baranowski, 2008; Gallagher and Savard, 2008; Chindavanh, 2011)

Bemporad and Baranowski, 2008 discovered five principles of sustainable branding. (Figure 4)

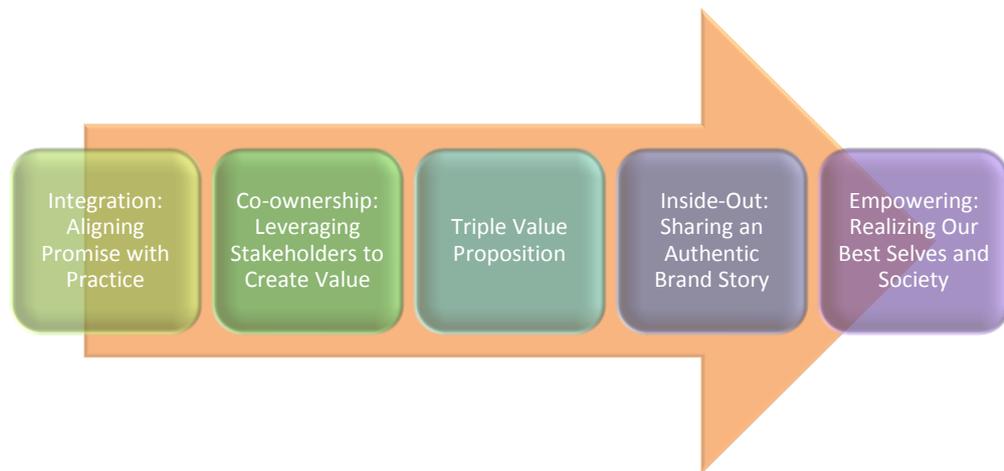


Figure 4 Five principles of Sustainable Branding ( Bemporad et al.,2008)

These five principles show how values-driven branding can advance corporate sustainability programs, create opportunities for innovation and drive value to the triple-bottom-line (TBL) of the business (Figure 5). At the heart of these principles is the Triple Value Proposition (Figure 4).

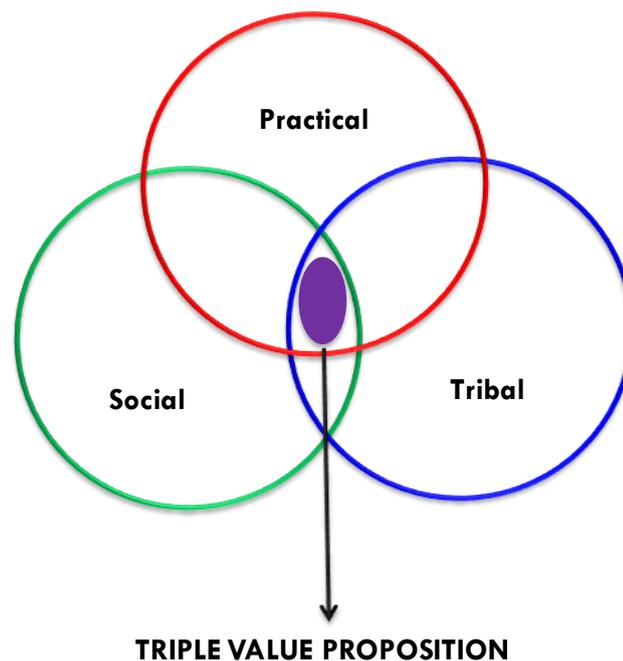


Figure 5 Triple Value Proposition (Bemporad et al.,2008)

According to Bemporad et al, (2008, p.3), the future will deliver on a Triple Value Proposition. This means “integrating practical benefits (price, convenience and performance), social benefits (positive impacts on society and environment) and tribal benefits (belonging to larger communities that share the organisation values) into a

consistent brand message, image and experience”. To that end, branding is no longer merely about communication techniques but it shapes the entire landscape of engagement between the organisation and their stakeholders that is affected by the firm’s value delivery and it is expressed through the firm’s brand identity. The next section reviews brand identity and eco-labeling.

## 2.5 Brand identity

Brand identity is the “outward expression the brand, including its name and visual appearance”. The brand’s identity is its fundamental means of consumer recognition and symbolizes the brand’s differentiation from competitors’ brand, sub brands or individual product brands. (brandsbyovo, 2013)

The identity of a brand consists of two parts, namely the core and the extended identity. The core identity is the nature of the brand that is likely to sustain even if the brands travels to new markets and products, whilst in the extended identity of the brand the elements that enhance the core identity and strengthens what the brand represents. (Aaker, 2002, p.86)

Aaker, 1996 (cited in Mascareigne and Bernardzon, 2008) found several factors that affects the development of brand identity. These are: Positioning, brand communication, brand performance and leveraging of the brand equity. Based on Ghodeswar (2008) PCDL Model, Mascareigne and Bernardzon, 2008 integrated these factors into a conceptual framework shown in figure 6 below.

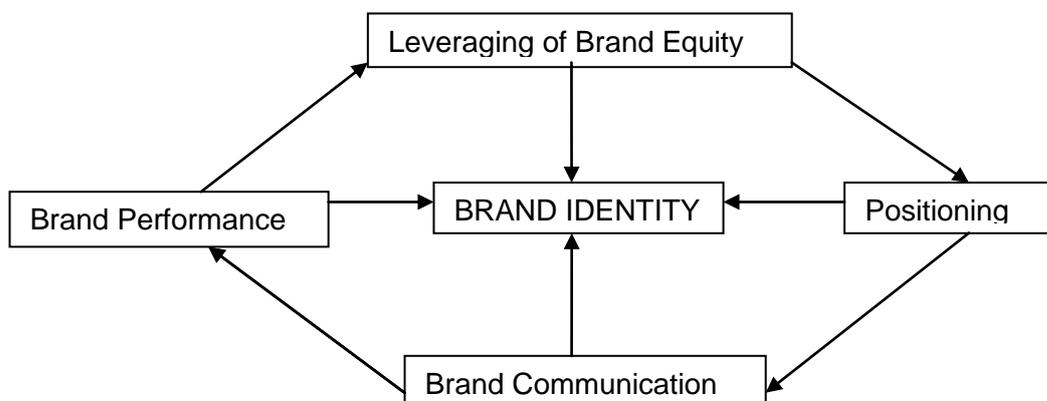


Figure 6 Factors of Brand Identity. (Mascareigne and Bernardzon, 2008, p.13)

In an interview with Paula Olivera, the associate director of Brand Valuation and Analytics for Interbrand, she underlined that, when the brand identity is associated with sustainability practices of the organisation it is important to communicate with customers by using language and visuals that represent the brand identity and not a representation of the overall sustainability strategy of the organisation. She explained that organisation can incorporate sustainability into their branding through the corporate brand, sub brands, or individual product brands. According to her, GE's Ecoimagination is an example of a company using a sub brand to show its commitment to sustainability. In this context, she further explains that, when the overall sustainability movement is presented to customers, they would not be able to distinguish them from other organisation claiming to be eco-friendly. (Olivera, 2010)

### 3 RESEARCH DESIGN AND METHODOLOGY

The previous sections have reviewed related literature that provides theoretical basis for the thesis. The aim of this section is to describe the research process and including the methodology and method used in the study to achieve the objective. According to Irny and Rose (2005, p.326) research methodology is a “logical, theoretical study of the methods applied to a field of study which provides a general guideline for solving a problem, with specific components such as phases, tasks, methods, techniques and tools”.

Research methodology comprises of two parts; the research design and the data collection method. The research design part shows the overall method and how it is appropriate for the research. The second part is the data collection and analysis part which provide detailed description of the data that were collected and analyzed in achieving the research objectives. (Saunders, Lewis and Thornhil, 2009)

According to Saunders et al (2009) the selection of methodology and method for a research depends on the type of research question or the objective and the researcher’s control over actual events. In choosing the methodology, researchers have two methodological options; either qualitative approach or quantitative approach but this depend on the kind of research question being explored.

Qualitative research is used when the research is concerned with qualities and non-numerical characteristics, whilst quantitative deals with numerical forms, this limits the influence of the human factor unlike qualitative research. Qualitative methodology is influenced by the interaction between the researcher and the subject being researched. The use of particular methodology depends on the scope, the target population and the purpose including the available resources. (Creswell & Plano 2011)

In the context of this study, in choosing a methodology and method, the author found out that sustainable development and branding in the field of marketing is still at its growing stage and has not been extensively explored by researchers. Therefore there is limited amount of literature that discusses the theme of the research goal. This however influenced the selection of appropriate method for this thesis.

According to Silverman (2000 p.3) in a growing field, the need to understand the phenomenon through predetermined category it is essential for measuring the reliability of the subject. Based on this recommendation, in this research qualitative –

content analysis was found to be appropriate for this thesis. Hsieh & Shannon (2005) defined content analysis as “a research method for the subjective interpretation of the content of text data through the logical classification process of coding and identifying themes or patterns”.

Content analysis can be either inductive or deductive in approach but both approaches follow a three step processes; the preparation phase, organizing phase and reporting phase.

In the preparation phase, both inductive and deductive content analysis follows the same process. Deductive approach is used when there is enough studies on the phenomenon been studied and has been operationalised based on previous knowledge. (Elo & Kyngäs, 2008)

On the other hand, inductive content analysis is used when there is limited academic work on the phenomenon and description about the phenomenon is fragmented. According to Zhang & Wildemuth (2009, p.11) content analysis aims to find out the useful ideas or categories within the content that is being analysed, and to provide a rich description of the social reality created by those ideas or categories.

Through careful data preparation, coding, and interpretation, the results of qualitative content analysis can support the development of new theories and models, as well as validating existing theories and providing thick descriptions of particular settings or phenomena”.

Zhang & Wildemuth (2009) further explain that qualitative content analysis does not turn out counts that are of statistical significance like traditional quantitative research approach but rather it uncovers themes, patterns, themes and categories essential to social constructed phenomenon.

Using this methodological approach, the next section presents how content analysis was apply to this thesis.

### 3.1 Application of Content Analysis in this study

The preceding section has defined the methodology and method of this study (i.e. qualitative content analysis). In this section, the aim is to apply the methodological approach to achieve the thesis objective. To re-echo the objective of this study, the

main objective of this study is to understand the effects of corporate sustainability practices on organisational brand and how the organisational stakeholders and customers perceived this value which creates competitive advantage for the firm by differentiating them from other firms or their competitors. To achieve this objective, Kokko (2010) found that, the objective of the study should be specific, the data needs to be decided and collected, and the categories need to be identified. To apply this to this study the content analysis of this study follows five (5) steps process shown in figure 7.

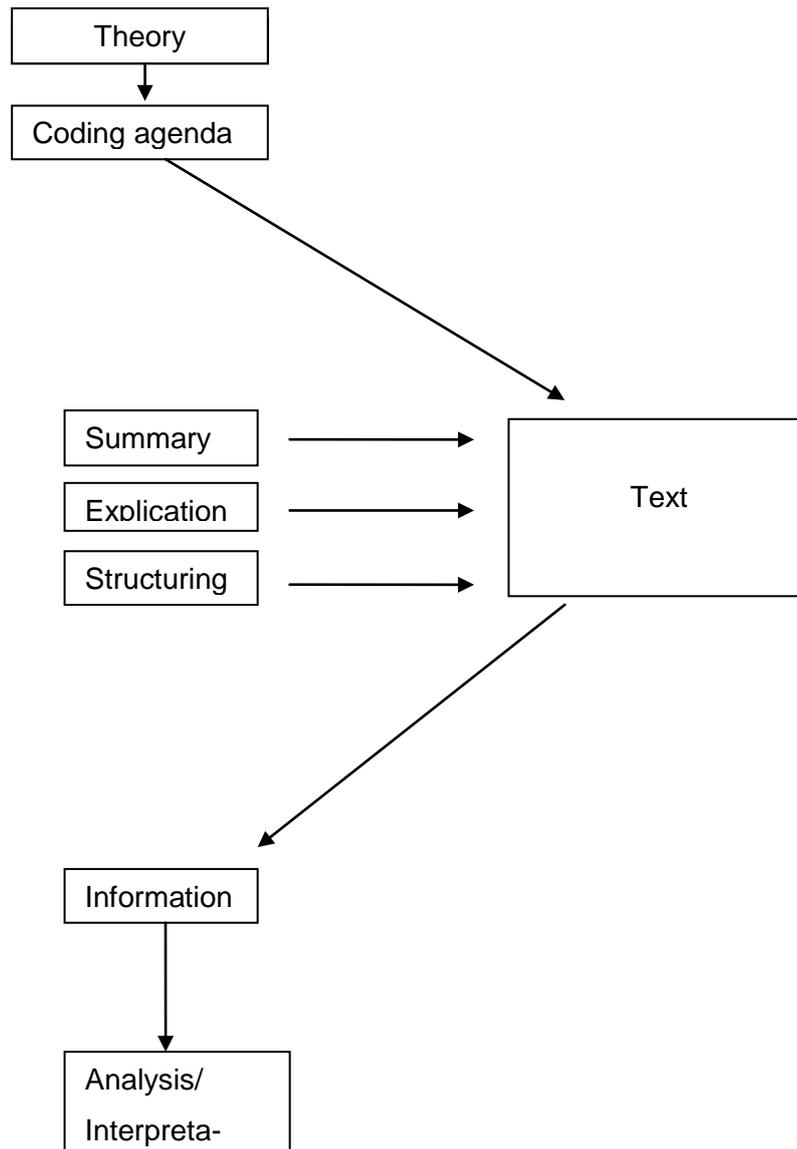


Figure 7 Basic steps of qualitative content analysis from the initial theory to the final analysis and interpretation (Kohlbacher, 2006)

The first step is about the theory which has been reviewed in the literature section. The second stage is about the data collection and how the data is categorized into

units of analysis, and how this text was analysed and interpreted. The data collection involved intensive reading, sorting of materials, comparison, coding and description. ( Mullen, 2005, p.10)

Following this process the next section presents the analysis of the case firm IKEA.

### 3.2 Data collection and IKEA selection as a case

Annual reports of IKEA sustainability practices including official documents, surveys and interviews about the company were chosen for the analysis of this thesis. IKEA was selected as a case firm for, not only because it is a well known brand but also was influenced by the company position in the Sustainable Brand Index™ 2013.

The company was ranked first in Denmark and Norway and eighth (8<sup>th</sup>) and nineteenth (19<sup>th</sup>) position in Sweden and Finland respectively. This sustainability index provides evidence that using IKEA as a case in this study is credible to have in-depth understanding of the effects of corporate sustainability on established brand and how this value is perceived by the customers. Sustainable Brand Index™ is Scandinavia's largest brand survey on sustainability. It is an annual brand survey covering the largest brands in Finland, Sweden, Denmark and Norway. (Sustainable Brand Insight Survey, 2013)

In the survey, eighteen thousand (18 000) consumers were interviewed about their views on four hundred and sixty (460) brands in Finland, Sweden, Denmark and Norway including IKEA. In analyzing IKEA's annual reports, four (4) Sustainability indicators were taken into consideration. These elements were synthesis from the work of Eccles, Ioannou and Serafeim (2013) following their survey of 180 US companies. The researchers found that, high sustainability firms commits to these elements. Table 2 illustrates these sustainability elements.

Sustainability indicators in this study	Meaning in this study
Environment	Whether the company has a policy to reduce emissions, uses environmental criteria in selecting members of its supply chain, and whether the company seeks to improve its energy or

	water efficiency
Employees	Whether the company has a policy for diversity and equal opportunity, work-life balance, health and safety improvement, and favoring internal Promotion
Community	Corporate citizenship commitments, business ethics, and human rights criteria.
Products and Customers.	Product and services quality, product risk, and customer health and safety.

Table 2 Sustainability elements and their measure. (Eccles, Ioannou and Serafeim, 2013)

These elements were analysed from IKEA 2012 annual report. Direct quotations were used to interpret the findings as suggested by Kansikas and Nemilentsev (2010). The direct quotations made the results accountable in the research process. The next section presents a summary of IKEA sustainability practices which would be followed by the analysis and interpretation of the information.

The section will first present a brief description about the company and their products, followed by their sustainability commitments. The study focuses more on non-financial performance which includes social and environmental sustainability.

### 3.3 Understanding IKEA Brand and Sustainability Strategy

IKEA is a well-known International brand in furniture design and sells ready-to-assemble furniture. The company was founded in Sweden in 1943 by a Seventeen (17) year old Ingvar Kamrad. It is a Swedish company but registered in the Netherlands. The IKEA Group had operations in forty-four (44) countries, including thirty (30) service trading offices in twenty 25 countries. The company has thirty three (33) distribution centers and eleven (11) customer distribution centers. The IKEA Group had a total of 298 stores in 26 countries. IKEA has food shops which sell Swedish glossaries which includes numerous restaurants and cafes. The Stores are located worldwide. (Times 100 Case Studies)

### 3.3.1 Understanding IKEA Brand

The aim of this section is to synthesis IKEAS sustainability strategy through its annual report of 2012 and Sustainability strategy for 2020. The motive is to use IKEA's sustainable business case to understand the relationship between brand, sustainability, performance and customers perception in firms' with established brand in order to understand if indeed sustainability pays both financially and non-financially. This relationship is conceptualized below as the main units of analysis in the study. This section is divided into two main parts. The first section presents a brief description about IKEA. The aim is to understand the company's product and services and how it relates to sustainability as illustrated in figure 8.

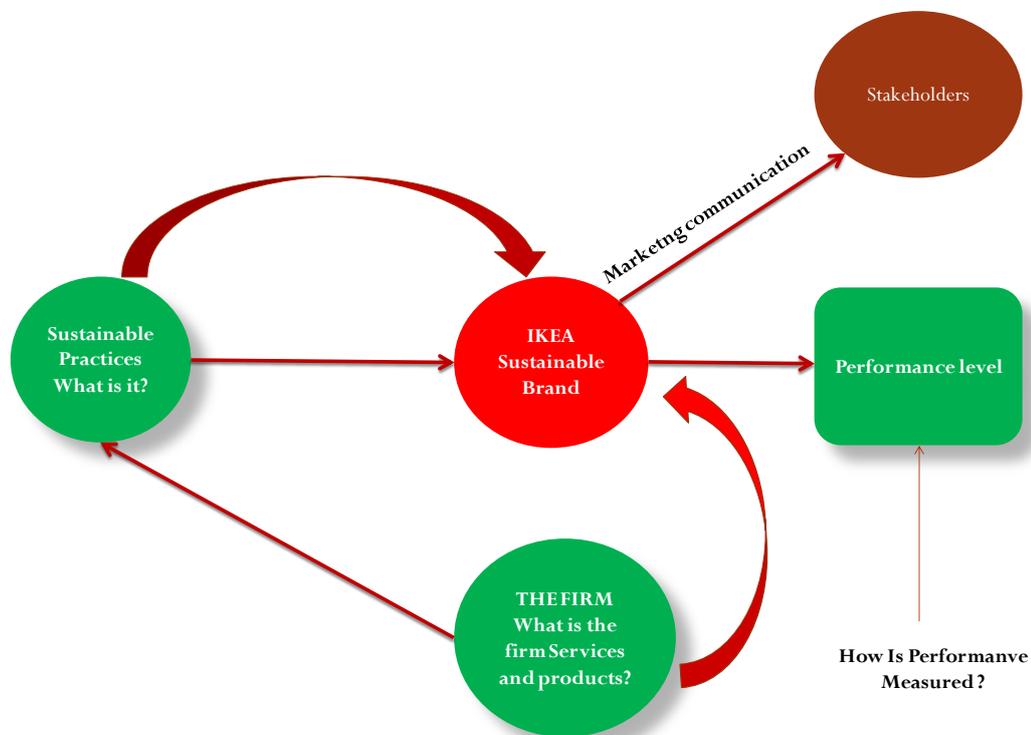


Figure 8 Units of analysis and relationship between units

The second section will dig deeply into the company's sustainability strategy which will help the author to understand how IKEA, as a known established brand is perceived as sustainable as well as analyze and interpret how the firm communicates its sustainable practices to stakeholders and its overall impacts on the growth of the firm.

### 3.3.2 IKEA'S Sustainability Strategy

In an organisational context, a strategy is an act that is planned and to be executed to reached a desired destination. In the context of sustainability, sustainability strategy is a term used to describe a firm's action plan that is taken to "reduce the depletion or wastage of resources found on earth". (Carrie and Danielle, 2010)

In the case of IKEA, the company has a long-term sustainability strategy for 2020 which was launched under the theme 'People and Planet' Positive. The company's sustainability strategy is built on the belief that its growth by 2020 cannot tread on 'business as usual philosophy'. The company has projected in its 2020 sustainability strategy that "by 2020, around 500 IKEA Group stores will be welcoming an estimated 1.5 billion visitors per year, employ more than 200,000 co-workers and potentially generating 45-50 billion Euros in turnover". (IKEA Group Sustainability Strategy for 2020)

However, the company stated that "whilst that growth would be bringing numerous opportunities, if they continue with their business as usual approach, their use of wood would almost double and their carbon emissions would increase from today's 30 million tons to 50-60 million tons". (IKEA Group Sustainability Strategy for 2020, p. 4)

Therefore the overall sustainability commitment of IKEA can be synthesized into three main key drivers conceptualised below.

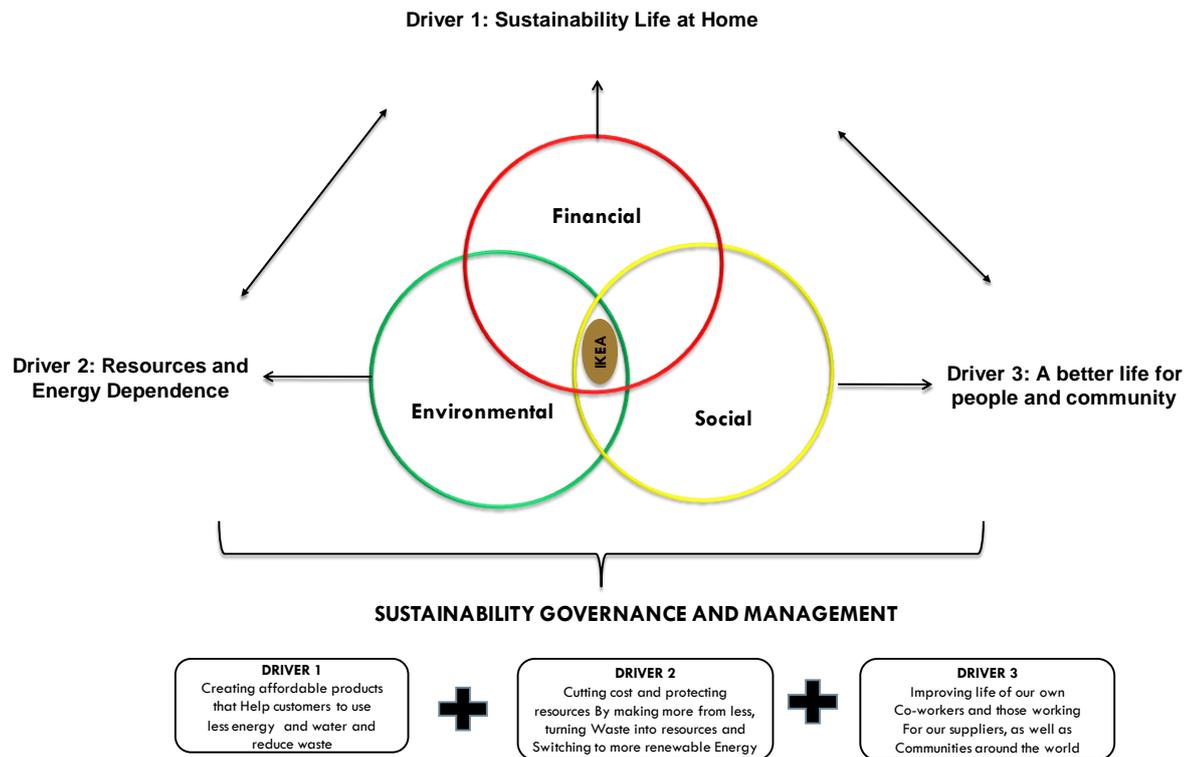


Figure 9 Drivers of IKEA's Sustainability Strategy

As illustrated in Figure 10, in the first driver, IKEA is resilient to create affordable products that help their customers to utilize less energy and water as well as reducing waste. To elaborate on this, in an interview with Mike Ward, the President of IKEA USA, he explains that “their new strategy outlines how they want to transform the business in the next few years using sustainability as a key platform of the business plan. People and Planet Positive is a way to explain to everyone what they are going to be focusing on”. In explaining driver 1, he states that “the company has always been fascinated with the way people live, and have focused their innovation on improving life and always at a low price. Sustainability adds another dimension to that challenge”. (Siegel, 2013 [online source])

According to IKEA ( 2012, p.7 ) annual report, the motivation behind this first driver is that the company's believe that many of their customers care about the environment but they need the company's support and inspiration so that they can be more sustainable at home. For this reason, IKEA believes that, the customers can not always afford to spend more money and time that is why the company is creating and offering products that will help the customer to use less, water, energy and reduce waste.

In terms of how it strives in reducing waste, water and energy, the company make the following claims (see figure 11). First, IKEA states that, it has improved the efficiency of their energy consuming products by 32% on average. Example is their INSANDE fridge/freezer launched in financial year 2012 has an A++ rating for energy efficiency. Next, the company underlined that they are making it easier than ever to save water at home. For example, IKEA states that its RINGSKAR tap reduces water use by up to 40%. The company also claimed that it has improved the water efficiency of their dishwashers by up to 51% compared to those in our range in 2008. Finally, the company states that their waste sorting products makes it easier for customers to sort their waster. Example is IKEA's RATIONEL recycling series which is well fitted into a kitchen cabinet or drawer and has lids that have indoor lock capabilities. (IKEA Group Sustainability Strategy for 2020, p. 7)

INSANDE fridge



RINGSKAR tap



RATIONEL waste bins



Figure 10 How IKEA claims to be reducing energy, water and waste in terms of product offering. (IKEA's website, accessed on 31.2.2014)

On the issue of energy independence, Mike Ward, President of IKEA USA underlines that IKEA have been focusing on investing in solar and wind energy. According to him, IKEA installed over half a million solar panels on their buildings globally including wind turbines. He stated that by the end of fiscal year 2015, IKEA will produce 70 percent of the energy that they consume and 100% by the year 2020. In the US, 90 percent of their buildings already have solar installations and they have done that in just two and a half years. They are currently starting to look at what role fuel cells might play at their warehouses and stores. (Triplepundit 2013)

Moreover, on the issue of better life for people and communities, IKEA's goal is to improve the life of their co-workers and those working for their suppliers, as well as communities around the world. The issue of gender balance is also central to this goal. In IKEA, 47 per cent (%) managers are women and the company aimed to reach 50 per cent (50%) by 2015. IKEA aspire to take lead to contribute to a better life for the people and communities impacted by the firm's operation. For example in the 2012 financial year report, IKEA underlined that, "The IKEA Foundation supports projects that are creating opportunities for 100 million children living in poverty in the developing world. In 2012, the IKEA Foundation donations were €82 million up from €65 million in 2011. This work can make a big difference, especially when our co-workers and customers get involved. (IKEA 2013, p.24-30)

All these commitments in IKEA are facilitated through IKEA'S governance mechanisms. Sustainability commitment is integrated into the overall management structure. This led to the launched of the People & Planet Positive strategy. This is in line with Eccles et al (2013, p.1) findings that firms that "voluntarily adopted sustainability policies termed as High Sustainability companies their boards of directors are more likely to be formally responsible for sustainability and top executive compensation incentives are more likely to be a function of sustainability metrics. Moreover, High Sustainability companies are more likely to have established processes for stakeholder engagement, to be more long-term oriented, and to exhibit higher measurement and disclosure of nonfinancial information".

This therefore leads to the last chapter interpretation and conclusion where the study will attempt to use IKEA'S case to explain the relationship between brand, sustainability, performance and customers perception in firms with established brand in order to understand if indeed sustainability pays.

## 4 CONCLUSION AND RELIABILITY OF THE STUDY

### 4.1 Interpretation and conclusion

One of the biggest challenges in the 21st century is how to deal with the issue of climate change, resource scarcity whilst creating better life for all. To recap the objective of this study, the main objective of the thesis is to understand the effects of corporate sustainability practices on branding especially organisation with established brand to assess how the stakeholders of the firm perceived this value and how it creates competitive advantage for the firm by differentiating them from other firms or their competitors. To achieve this, the study used qualitative content analysis to analyse IKEA's brand to understand how the company has been sustainable despite being a well-known international brand.

Using the qualitative analyses, the study analysed the 2012 annual reports of IKEA and the firm's 2020 sustainability strategy report to gain in-depth insight into the firm's sustainability approach that can justify that, indeed sustainability has come at a time where business as usual is no longer a strategy for even companies with established brand. Even though using IKEA'S as single case analysis, one cannot claim that, the result of this study is valid and can be generalized. The interest of this study is not to generalize findings but to gain understanding of the phenomenon and its relationship with other concepts underlined in the conceptual model in figure 9. In addition, the author's aim was to understand these relationships for personal career development as a business student to be familiarized with how marketing and product development is shifting from mainstream business practices.

Based on this premise, this study can attest to the fact that, **sustainability practices have positive effects on branding** in established firm which influence the organisational performance and customers' loyalty. This justification is consistent with Eccles et al (2013) findings in their survey with 180 U.S firms which were underlined above.

In the case of IKEA this claim can be justified from the growth of the company and the outcome of the 2012 Sustainable Brand Index™ survey where out of 460 brands that were surveyed, IKEA was ranked first in Denmark and Norway and eighth (8<sup>th</sup>) and nineteenth (19<sup>th</sup>) position in Sweden and Finland respectively by stakeholders who are familiar with these different brands. This provides empirical evidence that consumers consumption behavior is changing in the 21<sup>st</sup> century. This is also justified by IKEA survey, where over 70% of IKEA's customers care about sustainability in-

cluding their co-workers who “consider sustainability important and welcome IKEA making it a priority”. (IKEA 2012 Annual report)

This study can claim that the **non-financial performance also influence the financial performance of firms’ that adopt sustainability practices**. This reflects in IKEA’S case. Despite the huge investment in sustainability practices (non-financial investment) the firm still estimates an increase in turn over in year 2020. An evidence of this claim is that in the financial year 2012, the company reinvested €1.9 billion back into the business and launched their sustainability strategy and their sales increased by 9.5 per cent (%) compared to financial year 2011. (Welcome inside- IKEA Group FY12 Yearly Summary, 2012)

To further support this claim, in the 2020 sustainability strategy, IKEA stated that, “ By 2020, around 500 IKEA Group stores would welcome an estimated 1.5 billion visitors per year, employ more than 200,000 co-workers, potentially generating 45-50 billion euro in turnover. However, while that growth brings many great opportunities, if the company continue with their business as usual approach, their use of wood will double and their carbon emissions would increase from today’s 30 million tons to 50-60 million tons“ (IKEA Group Sustainability Strategy for 2020, p.4). This provides evidence that; sustainability pays and IKEA’s case is an example of this claim.

On the question of **how these practices are conveyed to customers**, the study found in the company’s 2012 sustainability annual report that, IKEA uses different communication strategies including face-to-face. For example, Sara Nordquist at IKEA’s Kitchen Department at Malmö store stated that "part of her job was to talk to customers about the sustainability benefits of their kitchen products and show them how much electricity and water they could save. Knowing that they are really investing in sustainability makes her job easier”. (IKEA Group Sustainability report, 2012 p. 8)

Even though in an interview with Mike Ward, President of IKEA USA, he concedes that, the current system needs to be improve so that all their customers will be aware of the companies sustainability practices and how it is good for their own living so that they will be willing to pay for more on those products that comes with higher price. Yet IKEA also strive to maintain its low price tradition to make its product affordable to their customers. These findings emerging from this thesis has implication on practices to help SME’s understand the effects of sustainability practices on organisational performance.

## 4.2 Reliability, Validity and Further Studies

Qualitative study concerns understanding and describing the world of human experience. Therefore it is impossible for researchers to escape the subjective experience throughout the research process. Qualitative research maintains their humanity through the research process. Due to this, qualitative and quantitative researchers have different opinions on the concept of reliability and validity. Some qualitative researchers such as Caroline Stenbacka argue that the issue of reliability is an irrelevant in judging the quality of qualitative research. Even among qualitative researchers, the concept is viewed differently. (Golafshani, 2003 and Bashir, Afzal and Azeem, 2008)

However, whilst reliability and validity is treated as different concepts in quantitative studies, it is not seen as separate concepts for qualitative researchers and “instead, terminology that covers both, such as credibility, transferability, and trustworthiness is used” in qualitative research. (Golafshani, 2003, p.600)

In this context, Bashir et al (2008, p 35) state that validity and reliability in qualitative research terms means “the extent to which the data is plausible, credible and trustworthy; and thus can be defended when challenged”. To build on this premise, the validity and reliability of this thesis can be claimed based on two premises, credibility of the data and the used of direct quotation.

With respect to credibility of data, the data used is IKEA’s own sustainability report which has been put in public domain for their stakeholders. In the context of content analysis, the content of such document represent the company and interpreting such document where the researcher has no physical contact with the informant eliminate biases unlike face-to-face interview where researchers risk objectivity of the research.

The study also demonstrated the reliability of the thesis by including direct quotations. This was in consistent with what Healy and Perry (2000, p.123) described as methodological trustworthiness of a study, which explained as the “the extent to which the research can be audited by developing a case study database and by the use of quotations in the written report.”

In spite of the above justification of the reliability and validity of the research, this thesis cannot be claimed to be without internal weakness. First, the subjective role and the interpretation of data independent of the informant risk the research due to the

methodological approach that was chosen for the research (content analysis which relies on secondary data). Finally, the research cannot be generalized because the research focuses on a single case. Therefore future studies should rely on multi-case study to verify the relationship of how sustainability influences organisation with established brand.

This study recommends field investigation to verify language of rhetoric of informants' which the case firm have underlined in their sustainability reports. The researcher can still rely on the Sustainability Brand Index 2013 database which was used in this thesis for the firm's selection. But the research should ensure updated version of the Sustainability Brand Index to avoid dealing with outdated information.

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