

## RESEARCH ARTICLE

# Out of social accountability: Reasons and alternative paths for SA8000 decertification

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## Abstract

This article examines the reasons that drive companies to leave Social Accountability 8000 (SA8000)—the main auditable corporate social responsibility standard—and which alternative paths they undertake after the abandonment. As decertification from SA8000 is an under-researched phenomenon, an exploratory approach based on the analysis of 15 multi-country/industry companies has been adopted. Findings show that firms leave SA8000 for several reasons including the reduction of commercial advantages, paperwork overload, and complexities in orders and suppliers management. Our investigation recognizes decertification drivers that are recurring in other standards as well as new ones specific to SA8000. For what concerns the post-decertification paths, we observe that firms pursue three distinct exit strategies (i.e., adoption of an alternative initiative/standard; no adoption of any alternative social standard/initiative, but still respect some SA8000 requirements; no adoption of any alternative social standard/initiative and stop taking care of SA8000 requirements).

## KEYWORDS

corporate social responsibility, CSR, decertification, SA 8000, SA8000, Social Accountability 8000

## 1 | INTRODUCTION

Over the last decades, concerns related to social and environmental issues have grown steadily (Cantele et al., 2023; Gazzola et al., 2022). Expectations about the role of companies in society have evolved to include a wide range of collective interests: firms are now invited to consider the accountability requests of several stakeholders such as customers, employees, governments, NGOs, and media. As a result, organizations have become interested in legitimizing their activities and testifying their sustainability efforts (Blasi & Sedita, 2022; Seroka-Stolka & Fijorek, 2022).

Corporate social responsibility (CSR) standards are useful tools to achieve such purposes: they reflect voluntary-predefined rules to guide, assess, verify, and communicate firms' practices

(Camilleri, 2022; Fonseca et al., 2022). Among them, Social Accountability 8000 (SA8000) emerges for several reasons (Boiral et al., 2017; Koster et al., 2019). It is the most widely adopted social standard; it is characterized by a third-party certification process carried out by independent bodies; it is non-industry specific; and it acts on the whole supply chain of the certified organizations (El Abboubi et al., 2022; Gilbert et al., 2011).

When looking at the literature on SA8000 (for a review see Sartor et al., 2016), extant research has mainly shed light on aspects related to the benefits and obstacles of the adoption. Surprisingly, scholars are almost silent as regards the reasons why some firms decide to leave the standard (i.e., the decertification drivers) and how it occurs (i.e., the decertification paths). The only partial exception is the study by Podrecca et al. (2021) which investigates the financial effects of

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SA8000 decertification and the differences between still certified and decertified firms.

Developing in-depth knowledge of SA8000 decertification is relevant for several reasons. Firstly, according to the data provided by the regulatory body in charge of monitoring SA8000 (Social Accountability Accreditation Services—SAAS, 2022), an increasing number of firms are leaving it: 2020 (i.e., the latest year with full data available) has registered 788 new certifications and 592 cancellations/expirations, while data up to the third quarter of 2022 exhibit 356 new adherents and 767 cancellations/expirations. These numbers put the future of the standard into question. Second, as argued by Rasche et al. (2022), Kim (2021), and Moroz et al. (2018), decertification from CSR standards could represent an alarming signal of potential social disengagement. Shedding light on the phenomenon could, therefore, lead relevant stakeholders to develop potential strategies to overcome it. Lastly, as Podrecca et al. (2021) point out, several aspects related to the decertification decision (e.g., the link between (ex-ante) motivations to adopt, and the (ex-post) reasons to leave SA8000) are still far from being clear.

Starting from this background, we formulate the following research questions: RQ1) What are the drivers that lead companies to abandon SA8000? And RQ2) Which alternative paths do firms select once they abandon SA8000?

To provide answers, this study adopts a multiple case study approach on a sample composed of 15 multi-country/industry firms. Our results show that companies abandon the standard for many reasons (e.g., the reduction of commercial benefits, paperwork overload, complexities in orders and suppliers management). Decertified firms follow three distinct paths: (1) embrace an alternative social standard/initiative, (2) do not adopt any alternative social standard/initiative but continue respecting some SA8000 requirements, (3) do not adopt any alternative social standard/initiative and stop taking care of SA8000 requirements.

Our investigation provides theoretical and practical contributions. From a theoretical point of view, we advance knowledge on SA8000 decertification by identifying the drivers for abandonment, comparing them with the previous reasons for membership, and pointing out exit paths. In doing this we show how the theories previously used to investigate certification-related aspects (i.e., transaction cost economics, stakeholder, and institutional theory) are also useful to explain decertification choices. From a managerial point of view, we offer relevant insights to companies on the upholding of the standard and possible exit strategies.

The article is structured as follows. The next section provides a literature background on potential benefits and obstacles associated with SA8000 adoption and on decertification studies. Thereafter, we introduce the adopted methodological approach. Next, we illustrate and discuss the findings. We conclude by outlining the contributions and the main limitations of our study.

## 2 | LITERATURE BACKGROUND

In order to uncover previous studies on SA8000 decertification, we conducted a search on Scopus and Web of Science with the following

keywords: “decert\*,” “delist\*,” “discontinuu\*,” “end\*,” “withdraw\*,” “termin\*,” “cancel\*,” “abandon\*,” “resign\*,” “drop\*out,” “laps\*” together with “Social Accountability 8000”, “SA8000”, “SA 8000”. Only the contribution by Podrecca et al. (2021) emerged. We, therefore, adopted a broader perspective and considered journal articles concerning decertification from the most popular CSR initiatives (i.e., EMAS, ISO 14001, UNGC; ISO 26000; B Corp) and from ISO 9001 (i.e., the most widely adopted standard) (see Ociepa-Kubicka et al., 2021; Sfreddo et al., 2019; Balzarova & Castka, 2018; Silva et al., 2022; Podrecca et al., 2022; Sartor et al., 2016, 2019 for a detailed description of the characteristics of each standard/initiative); the following keywords were added to the search string: “Eco-Management and Audit Scheme”, “EMAS”, “ISO 1400\*,” “ISO1400\*,” “United Nations Global Compact”, “UN Global Compact”, “UNGC,” “ISO 900\*,” “ISO900\*,” “ISO 2600\*,” “ISO2600\*,” “B\*Corp\*,” “BCorp\*.” The review was conducted to understand if similarities and recurring patterns about decertification exist among these standards.

From the literature analysis, it emerged that some decertification drivers are either a consequence of unfulfilled benefit expectations or unforeseen obstacles associated with the initial certification decision, while others stand on their own and appear unrelated to previous choices/expectations (Cândido & Ferreira, 2021a; Ferreira & Cândido, 2021). Therefore, the following subsections will describe SA8000 benefits and obstacles (Section 2.1); decertification studies (Section 2.2); and the theoretical lenses used in these two research streams (Section 2.3).

### 2.1 | SA8000 benefits and obstacles

Extant research has shed light on several potential benefits and obstacles of SA8000 adoption (see Sartor et al., 2016 for a more detailed review on the topic).

Starting with the positive externalities, some authors highlight that the company's work environment might benefit from SA8000 adoption (e.g., Murmura & Bravi, 2020; Tencati & Zsolnai, 2009); the enhancement of working conditions that usually results from the implementation of SA8000 dictates is expected to generate enthusiasm among employees (e.g., Henkle, 2005; Jamali et al., 2020). This, in turn, might strengthen labor productivity and upgrade company performance (e.g., Battaglia et al., 2014; Rohitratana, 2002). Similar effects may result from the need to review labor practices and operational activities (e.g., Ruževićius & Serafinas, 2007; Testa et al., 2018): SA8000 requires firms to detect potential sources of danger and to proactively face the risks before accidents occur, this way helping companies to identify areas of improvement and increase internal process efficiency (e.g., Murmura et al., 2017; Stigzelius & Mark-Herbert, 2009). On the reputational side, authors argue that the particular attention to ethical issues and the workers' rights testified by SA8000 certification, could help companies in enhancing corporate image (e.g., Orzes et al., 2017; Santos et al., 2018); firms usually enact SA8000 aiming at commercial benefits such as new customers attraction and revenues' boost (e.g., Battaglia et al., 2014). Moreover,

SA8000 might help organizations in imposing premium prices for their products (De Magistris et al., 2015). As a side note, it is worth mentioning that the positive aspects highlighted so far are supposed to be more pronounced for firms coming from developing countries. For instance, the initial working conditions in these contexts are generally worse than those of developed regions thus offering higher room for improvement (Ikram et al., 2020). At the same time, in terms of commercial/reputational aspects, organizations from developing countries usually present a greater need to signal their social responsibility efforts than their developed counterparts; in such contexts, SA8000 allows to cope with pressures that may originate from clients that are concerned with CSR practices or pose specific requirements to conduct business (Podrecca et al., 2021). To conclude on the benefits, several scholars underline that the potential positive effects of SA8000 extend beyond the unit of the firm and affect the whole supply chain (e.g., El Abboubi et al., 2022). In particular, SA8000 second-party audits are expected to help organizations in identifying non-compliances and ease communication with business partners thus improving supply chain coordination and performance (e.g., Sartor & Orzes, 2019).

Conversely, SA8000-certified companies may incur several obstacles. The most recurring one regards maintenance costs (Koster et al., 2019). Increased labor costs might result from higher wages and stricter working hours regulation (e.g., limited overtime). Additional issues may stem from coordination expenses (e.g., Ciliberti et al., 2011; Rohitratana, 2002); SA8000 requirements usually entail limitations to the sourcing base, forcing companies to devote additional resources to find complying suppliers. Moreover, larger delivery time lags and reduced flexibility have been reported (e.g., Christmann & Taylor, 2006; Merli et al., 2015). Lastly, SA8000 requires to store and manage a relevant number of documents, resulting in complex and costly data management (Leipzig, 2010).

## 2.2 | Decertification studies

The literature analysis unveiled three main research topics related to decertification: drivers, contingency factors, and post-decertification paths. The main findings are presented in Table 1 and summarized below.

Starting with decertification drivers, no specific studies exist as regards SA8000, UNGC, and ISO 26000. On the contrary, they have been explored in EMAS, ISO14001, ISO9001, and B Corp. The most discussed decertification drivers are common among all these four standards: absence of commercial benefits/advantages, financial burden, paperwork load and documental management (e.g., Daddi et al., 2018; Moroz & Gamble, 2021; Mosgaard & Kristensen, 2020; Von Ahsen et al., 2004). This finding is not surprising; scholars (e.g., Castka & Balzarova, 2008; Moroz et al., 2018; Paelman et al., 2020) often argue that, when it comes to CSR, companies generally face the straddle of balancing tensions between opportunities and costs associated with standards adoption and retention. Conversely, other factors, reflect unique characteristics of a norm and are

thus certification-specific; examples are absence of recognition from policymakers, limited top management engagement, macroeconomic shocks, and legal requirements (i.e., the need to become a benefit corporation) (e.g., Ferreira & Cândido, 2021; Heras-Saizarborria et al., 2016; Kim & Schifeling, 2022). To conclude, we recall that some decertification drivers might result from unfulfilled benefit expectations or unforeseen obstacles associated with the initial certification decision (Cândido & Ferreira, 2021a; Ferreira & Cândido, 2021). For instance, when positive expectations remain unfulfilled, they may evolve into decertification drivers (e.g., limited operational benefits). Similarly, as unforeseen obstacles happen, decertification drivers like limited top management engagement might appear. On the other hand, other reasons such as company restructuring may arise individually.

Moving to the contingency factors, the size of the company seems to be relevant for UNGC, EMAS, ISO 14001, ISO 9001, and B Corp (e.g., Kim, 2021; Knudsen, 2011; Merli et al., 2018); small enterprises often face major difficulties in the ongoing management of the standards—because of the scarcity of human and financial resources (e.g., Merli et al., 2018; Preziosi et al., 2016)—and, therefore, exhibit higher decertification rates (Mosgaard & Kristensen, 2020). Furthermore, the implementation timing (early vs. late adopters) and the ownership status (publicly listed vs private company—UNGC; public administration vs private company—EMAS) emerge as relevant factors that could influence UNGC, EMAS, and B Corp maintenance (Merli et al., 2015; 2018; Kim, 2021; Rasche et al., 2022). In the case of B Corp, the age of the firm might also play a role: younger organizations usually integrate the social purpose in their business models. This reduces (re)certification costs and thus the decertification likelihood (Moroz & Gamble, 2021). For what concerns the aspects connected to the industry (e.g., Alič, 2014), firms operating in specific sectors (e.g., mining, transportation) or more generally in competitive and dynamic industries are more likely to leave ISO 14001 and SA8000 (e.g., Podrecca et al., 2021). On the other hand, enterprises operating in the oil and gas industry exhibit a lower propensity to abandon UNGC (Knudsen, 2011). As regards the region, organizations coming from Eastern Europe, East Asia, and Africa are characterized by a higher tendency to withdraw from UNGC (Knudsen, 2011), firms from North America (i.e., the United States and Canada) tend to decertify more often from B Corp, while for ISO 14001 the decertification dynamics vary significantly among countries (e.g., Lira et al., 2019, 2020, 2021). In the case of B Corp, Lucas et al. (2022) highlight that state-level factors might be relevant as well. For instance, lower decertification propensity was observed in contexts characterized by “cleaner corporate sustainability norms” and large numbers of business establishments, tax-exempt organizations, and benefit corporations.

Scholars have also recognized the existence of alternative paths that firms pursue after decertification; again, no previous studies exist for UNGC, SA8000, and ISO 26000. Instead, Merli and Preziosi (2018) show how the proliferation of initiatives (such as ISO 14001 and the Product Environmental Footprint) offered alternative solutions to EMAS. As for ISO 14001, Mosgaard and Kristensen (2020) identified



TABLE 1 Overview of decertification literature.

	SA8000	EMAS	ISO 14001	UNGC	ISO 9001	B Corp
Absence of commercial benefits / advantages		Von Ahsen et al. (2004), Preziosi et al. (2016), Daddi et al. (2018), Merli et al. (2018)	Marimon et al. (2009), Alič (2012), Kafel and Nowicki (2014), Mosgaard and Kristensen (2020)		Lo and Chang (2007), Kafel and Nowicki (2014), Kafel and Simon (2017), Simon and Kafel (2018), Chiarini (2019), Cândido et al. (2021), Ferreira and Cândido (2021), Cândido and Ferreira (2021a), Cândido and Ferreira (2021b)	Moroz and Gamble (2021)
Financial burden		Von Ahsen et al. (2004), Preziosi et al. (2016), Daddi et al. (2018), Merli et al. (2018)	Marimon et al. (2009), Alič (2012), Kafel and Nowicki (2014), Mosgaard and Kristensen (2020)		Lo and Chang (2007), Alič (2014), Kafel and Nowicki (2014), Sansalvador and Brotons (2015), Cândido et al. (2016), Zimon and Dellana (2019), Chiarini (2019), Mastrogiacomo et al. (2021), Ferreira and Cândido (2021)	Moroz and Gamble (2021)
Paperwork load and documental management		Von Ahsen et al. (2004), Daddi et al. (2018), Merli et al. (2018)	Mosgaard and Kristensen (2020)		Lo and Chang (2007), Kafel and Nowicki (2014), Mastrogiacomo et al. (2021), Ferreira and Cândido (2021)	Moroz and Gamble (2021)
Limited sphere of influence		Von Ahsen et al. (2004), Preziosi et al. (2016), Heras-Saizarbitoria et al. (2016), Daddi et al. (2018), Merli and Preziosi (2018), Merli et al. (2018)	Mosgaard and Kristensen (2020)		Kafel and Nowicki (2014), Simon and Kafel (2018), Ferreira and Cândido (2021), Cândido and Ferreira (2021a)	
Limited top management engagement			Mosgaard and Kristensen (2020)		Chiarini (2019), Zimon and Dellana (2019)	Conger et al. (2018)
Company restructuring			Marimon et al. (2009), Alič (2012), Kafel and Nowicki (2014), Mosgaard and Kristensen (2020)		Simon and Kafel (2018)	
Limited operational benefits		Von Ahsen et al. (2004), Daddi et al. (2018)	Alič (2012), Kafel and Nowicki (2014), Mosgaard and Kristensen (2020)		Lo and Chang (2007), Alič (2012), Alič (2014), Kafel and Nowicki (2014), Sansalvador and Brotons (2015), Cândido et al. (2016), Simon and Kafel (2018), Chiarini (2019), Zimon and Dellana (2019), Cândido et al. (2021), Mastrogiacomo et al. (2021), Ferreira and Cândido (2021)	

TABLE 1 (Continued)

	SA8000	EMAS	ISO 14001	UNGC	ISO 9001	B Corp
Macroeconomic shocks			Alič (2012)		Alič (2012), Simon and Kafel (2018)	
Absence of recognition from policymakers		Von Ahsen et al. (2004), Heras-Saizarbitoria et al. (2016), Daddi et al. (2018), Merli et al. (2018)			Kafel and Simon (2017), Ferreira and Cândido (2021)	
Legal requirements						Moroz and Gamble (2021), Kim and Schifeling (2022)
Size		Merli et al. (2016), Preziosi et al. (2016), Merli et al. (2018), Merli and Preziosi (2018)	Alič (2012), Mosgaard and Kristensen (2020)	Knudsen (2011), Kimbro and Cao (2011), Rasche et al. (2022)	Alič (2012)	Kim (2021), Moroz and Gamble (2021), Patel and Chan (2022)
Implementation timing (early VS late adopters)				Rasche et al. (2022)		Kim (2021)
Ownership status		Merli et al. (2016), Preziosi et al. (2016), Merli et al. (2018)		Rasche et al. (2022)		
Firm age						Moroz and Gamble (2021)
Industry/Sector	Podrecca et al. (2021)	Merli et al. (2016), Preziosi et al. (2016), Merli et al. (2018), Merli and Preziosi (2018)	Franceschini et al. (2008), Alič (2012), Lira et al. (2019), Lira et al. (2021)	Knudsen (2011)	Franceschini et al. (2008), Alič (2014)	Moroz and Gamble (2021), Patel and Chan (2022)
Region/Country/State	Podrecca et al. (2021)		Lira et al. (2019), Lira et al. (2020), and Lira et al. (2021)	Knudsen (2011)	Marimon et al. (2009)	Kim (2021), Moroz and Gamble (2021), Lucas et al. (2022), and Patel and Chan (2022)



two distinct alternative paths: (a) adoption of a company-specific system or (b) no formal recertification. Regarding the latter outcome, Kafel and Nowicki (2014) noticed that many organizations maintain their environmental-related practices yet not the accreditation. In the case of B Corp, Moroz and Gamble (2021) point out that, especially for young companies, the business models are already aligned with “the B Corp philosophy” and therefore the practices do not change much after decertification. Lastly, Simon and Kafel (2018) noted that companies exiting ISO 9001 may decide to move to industry- or company-specific management systems.

As shown in Table 1, no study has addressed the phenomenon of ISO 26000 abandonment, probably because it is not a certifiable management system, but rather a general guideline without formal accreditation (Balzarova & Castka, 2018; ISO, 2023). Nevertheless, the literature has emphasized several critical issues associated with this initiative, which may lead companies to leave it for some of the reasons mentioned above. Scholars have pointed out that, due to the lack of certification, the legitimizing effect of ISO 26000 is limited (de Colle et al., 2014), resulting in low commercial benefits/advantages (Moratis, 2016). This could induce firms to adopt complementary certifiable standards with consequent additional financial burdens (Hemphill, 2013). In the same vein, the absence of enforcement mechanisms might lead to limited operational benefits (Hahn, 2012) due to the decoupling between standard requirements and actual practices (Moratis, 2018). The deficiency of formal verification also makes it very difficult to quantify the outcomes of ISO 26000 adoption (Sethi et al., 2017), potentially causing a limited managerial commitment to the standard (Balzarova & Castka, 2018). Similar arguments emerge when contextual factors are considered: the complexity and costs associated with ISO 26000 adoption could be particularly problematic for small companies (Hemphill, 2013); the standard is deemed as less useful in industries characterized by higher levels of CSR (e.g., forestry—Toppinen et al., 2015); and its effectiveness depends on the country's level of development (Hahn, 2012).

### 2.3 | Theoretical lenses

The literature on the benefits and obstacles of SA8000, and studies investigating decertification dynamics have relied on some theories to answer their research questions.

Starting with the theoretical lenses adopted by extant research on SA8000, the transaction cost economics (TCE) focuses on how firms deal with costs related to economic transactions. In the context of SA8000, TCE unveils that the potential certification-related economic benefits—such as the reduction of transaction costs in the search for socially responsible partners—may depend on the adoption purpose (either symbolic or substantial). For instance, whenever a symbolic implementation satisfies the customers—or whether sanction mechanisms are weak—firms will behave opportunistically (Coase, 1937; Williamson, 1979): companies will resort to a symbolic adoption of SA8000 without actually implementing the standard's dictates (Christmann & Taylor, 2006).

As for the agency theory (AT), this theoretical lens deals with relationships between two parties in which one actor (i.e., the agent) operates on behalf of the other (i.e., the principal) (Shapiro, 2005). Misalignment and miscommunication between agent and principal may lead to moral hazard (i.e., the agent's possible lack of effort in carrying out the delegated tasks) and adverse selection (i.e., the agents misrepresent their skills to get hired by the principal) (Eisenhardt, 1989a). One way to overcome such complexities is through incentive mechanisms and monitoring systems (Hill & Jones, 1992); SA8000 is one of these (Ciliberti et al., 2011). By testifying the firm's commitment to the working conditions of its employees, SA8000 might reduce information asymmetries. This way the company can show its social responsibility efforts to the potential customers while fostering employee engagement and productivity (Orzes et al., 2017).

Moving to the theories adopted in decertification studies, the (neo)-institutional theory depicts the existence of an institutional environment that influences companies' behavior (Powell & DiMaggio, 2012). In particular, in the context of decertification from SA8000 (Podrecca et al., 2021), EMAS (Heras-Saizarbitoria et al., 2016), and B Corp (Lucas et al., 2022), the (neo)-institutional theory has been applied to explain how firms operating in the same environment face analogous pressures and make similar decisions as regards certification maintenance. For instance, Podrecca et al. (2021) showed that firms coming from developing countries usually decertify less often as they need to comply with strong normative and coercive pressures asking to prove their social commitment.

Also, the resource-based view (RBV) postulates that to attain competitive advantage, firms need to acquire resources that are valuable, rare, and inimitable (Barney, 1986; Barney, 1991). Cândido et al. (2016, 2021) resorted to RBV to explain ISO 9001 decertification dynamics. According to the authors, companies usually certify to achieve a valuable resource that can differentiate them from the competitors. However, when the number of issued certificates increases, the resource is no longer valuable, rare, and inimitable and the certification does no longer provide a competitive advantage. This leads firms to decertify.

As for the identity control theory (ICT), it “focuses on the nature of people's identities (who they are) and the relationship between people's identities and their behavior within the context of the social structure within which the identities are embedded” (Burke, 2007, p. 2202). In the case of B Corps, Conger et al. (2018) highlight that certification acts as a means to receive feedback on the managers' behavior and the way they run their companies: those who are more open to identity change tend to respond positively to such feedback and increase their sustainability efforts, while those characterized by a more defensive attitude tend to respond negatively and withdraw from certification.

To conclude, two theories (i.e., contingency theory—CT; stakeholder's theory—ST) have been used to shed light on both SA8000 benefits/obstacles as well as decertification dynamics. CT postulates that the effectiveness of a firm's actions originates from the fit between the firm's characteristics (e.g., size, strategy) and the

contingencies of the environment (Donaldson, 2001; Lawrence & Lorsch, 1967). In the context of the SA8000, Orzes et al. (2017) resorted to this theoretical lens to investigate the factors affecting the performance implications associated with a firm's decision to join the standard. The authors highlighted that the positive effects resulting from SA8000 implementation are stronger in countries where the propensity toward risk is higher or unevenly distributed power is less tolerated (Orzes et al., 2017). Instead, when it comes to decertification, the literature unveiled how companies—once decertified—tend to retain only those practices that are instrumental to their context (ISO 9001-Zimon & Dellana, 2019).

Moving to the ST, the theory's unit of analysis is the relationship between the firm and its stakeholders (Donaldson & Preston, 1995; Freeman, 2015); ST argues that firms can gain a competitive advantage by integrating stakeholder expectations and concerns into their managerial strategies. In the context of SA8000, Battaglia et al. (2014) resorted to ST to show that—thanks to the possibility to foster external stakeholder relationships—the certification allows companies to develop dialogue and cooperation with their prospective customers this way improving sales performance. Along similar lines, Gilbert and Rasche (2008) and Zhao et al. (2012) highlighted that—by helping organizations to take into account internal stakeholders' interests—SA8000 (and similar standardized initiatives) could lead firms to reduce their long-term costs and improve productivity. On the contrary, as regards the decertification, Kim (2021) postulated that a firm will maintain its commitment to B Corp only as long as it allows the company to be perceived as trustworthy by the stakeholders.

### 3 | METHODOLOGY

SA8000 abandonment is a contemporary phenomenon that is rapidly evolving, with a dearth of available research. For such circumstances, Yin (2017) recommends the use of multiple case studies as this approach “allows for an in-depth investigation” of the topic. Accordingly, we used semi-structured interviews (Burnard, 1994; Ryan et al., 2009) and content analysis (Weber, 1990). Other studies on decertification that have adopted this methodology are, among others, Mosgaard and Kristensen (2020), Daddi et al. (2018), and Kafel and Nowicki (2014).

To safeguard rigor, relevance, and accuracy the following protocol has been implemented:

- Development of a checklist of open-ended questions based on the findings emerging from the literature review. Semi-structured interviews constituted the basis for experience sharing and fostered an open dialogue that allowed for engaging conversations and broader descriptions of the investigated topic (Brinkmann & Kvale, 2015; Yin, 2017).
- Selection of a sample composed of companies located in different regions (Asia, South America, and Europe); operating in various sectors (manufacturing, services, and utilities); diverse in size (small, medium, and large). These segmentation variables were defined

considering the previous studies on decertification issues (e.g., Daddi et al., 2018; Mosgaard & Kristensen, 2020), and the characteristics of the population of SA8000 decertified firms (SAAS, 2022). Moreover, in line with Daddi et al. (2018), and Mosgaard and Kristensen (2020), we decided to include only companies that had been certified with SA8000 for at least 5 years. This aspect was critical to ensure that the case companies had adequate experience with SA8000 and were committed to it (i.e., they did not join SA8000 due to a temporary fad or a transitory requirement).

Based on these criteria, we identified 15 firms (see Table 2 for a detailed description of the companies). For each interview, the person in charge of SA8000 was consulted. Five companies authorized us to interact with an alternative respondent who was also informed about SA8000-related choices. Conversations lasted an average of 60 minutes. To generate trust and minimize social desirability bias, we ensured the interviewee that the results of the study would have been disclosed in an aggregate form and presented in an anonymous way (Wilhelm et al., 2016). Two authors transcribed the tape, analyzed, and classified the evidence. Once the interviewing process ended, the researchers exchanged remarks and notes to compare and integrate them.

The interview protocol (reported in full in Appendix—Table A1) touched on aspects related to (de)certification drivers and post-decertification paths (i.e., changes to processes/internal practices and potential replacement of SA8000 with other CSR initiatives/standards).

For each case, we sought permission to record the interview; ten companies authorized us. Whenever the participants did not agree to the recording, both researchers handwrote the interviewee's answers and highlighted the most relevant sentences of the respondent. At the end of each non-recorded interview, the interviewers compared their notes and created a structured summary of the case.

The research team constructed a database containing the interview recordings, notes, and transcripts. Consistently with Voss et al. (2002) and Eisenhardt (1989b), we initially considered the gathered data in terms of within-case analysis and then we performed the cross-case analysis.

For what concerns the within analysis, building on the write-ups of the cases, we adopted the data coding procedure recommended by Yin (2017). Firstly, we defined a preliminary coding by building on the literature-based questionnaire: the central terms of the questions were transformed into key “dimensions of analysis” (Mayring, 2010, p. 61), such as decertification drivers (Section 3 in Table A1—Appendix) and post-decertification paths (Section 4 in Table A1—Appendix). Secondly, these dimensions were filled inductively by identifying and codifying (with an open coding approach) the main content of the interviews. This led to the definition of the various drivers to join/leave the norm and the post-decertification choices. Finally, the axial coding allowed further refinement of the codes and a more balanced representation of the dimensions of analysis. This procedure was then followed by a pattern matching process (Eisenhardt, 1989b; Voss et al., 2002).

The above activities were conducted independently by two researchers to ascertain inter-coder reliability (Miles & Huberman, 1994). In line with Mayring (2004), the coding units ranged from a single sentence to whole paragraphs (if they relate to the same concept). The categorization was done manually (i.e., no automatic analysis or categorization was adopted) with the support of the software NVivo (functions “top level code,” “code”) which allows the association of categories and text passages, as well as their storage and retrieval.

The independently coded data were then compared to ensure consistency: emerging findings were reviewed with the rest of the research team and with an additional (external) researcher taking the role of the “devil’s advocate.” The resulting codes are reported in Table A2 (Appendix). To encourage both within and cross-case comparison data were organized in charts (Miles & Huberman, 1994).

To conclude, the cross-case analysis was performed to identify differences and recurring patterns among the cases.

## 4 | FINDINGS

By building on a multiple-case study approach, our research questions aimed at (1) understanding the drivers that led companies to abandon SA8000; (2) identifying alternative paths. In line with extant research on other standards (e.g., Cândido & Ferreira, 2021a; Ferreira & Cândido, 2021), we found that SA8000 decertification drivers may originate from unfulfilled benefit expectations, unforeseen obstacles, or appear independently of previous choices/expectations. Accordingly, in the following subsection, we will first present certification drivers (Section 4.1), followed by the decertification ones (Section 4.2), and conclude with post-decertification paths

(Section 4.3). Table A2 in the appendix provides an overview of the categorization codes as well as their description and some illustrative incidents.

### 4.1 | Certification drivers

The most recurring certification driver in our sample is Commercial purposes (11 cases) (Table 3). According to the respondents, firms enacted SA8000 to “vouche for our CSR efforts in a concrete and visible way” (Company E). The goal was to “improve the company’s image” (Company I) and “create value” (Company O), this way building a “competitive advantage” (Company F). Along the same lines, other companies were hoping to “reach new clients” (Company A) and “increase orders” (Company C).

Financial savings (7 cases) is the second most frequent certification driver. It originates from expectations of reducing costs and improving the efficiency of internal processes. On the one hand, companies wanted to “optimize shop-floor management” (Company N) and curtail those negative aspects related to more labor-intensive

**TABLE 3** Summary of certification drivers in the case studies.

Certification drivers for SA8000	Occurrence in SA8000 case studies
Commercial purposes	A, B, C, D, E, F, H, I, N, O, P
Financial savings	C, D, F, H, N, P, Q
Improve social performance	B, F, H, N, O, P
Client’s request	C, D, L, M, Q
Ethical choice	G

**TABLE 2** Case companies.

	Region	Sector	Employees	Interviewee(s) role(s)	Interview duration (min)
Company A	Asia	Manufacturing	1000–5000	Social Compliance Manager + Vice President HR	61
Company B	Asia	Manufacturing	>5000	Operations Director	57
Company C	Asia	Manufacturing	1000–5000	Quality Manager + Vice President HR	66
Company D	Asia	Manufacturing	>5000	Social Compliance Manager	48
Company E	Asia	Manufacturing	1000–5000	Quality Manager + Vice Manager HR	62
Company F	Asia	Manufacturing	>5000	GM Operations	49
Company G	Europe	Manufacturing	<1000	HR Manager	56
Company H	Europe	Manufacturing	1000–5000	Social Compliance Manager + HR Manager	69
Company I	Europe	Service	1000–5000	Quality Manager	55
Company L	Europe	Manufacturing	1000–5000	Quality Manager	42
Company M	Europe	Service	<1000	Certifications Manager	59
Company N	South America	Manufacturing	>5000	Sustainability Manager + Quality Manager	63
Company O	South America	Manufacturing	>5000	Operations Director	71
Company P	South America	Utilities	<1000	Quality Manager	58
Company Q	South America	Service	>5000	Corporate Social Responsibility Manager	64



tasks. On the other, SA8000 was supposed to aid the coordination of the supply chain by building trust and “facilitating contract stipulation” (Company D), thus making client’s audits “unnecessary” (Case H) and “granting important man-hour savings” (Company P).

Improve social performance (6 cases) is another important certification driver: several respondents underlined the company’s aim to “set clear guidelines” (Company F) in the context of CSR protocols to “foster management-employee relationships” (Company O) or to “enhance work environment safety” (Company H). Other organizations perceived SA8000 as a necessary tool to “identify more clearly strengths and weaknesses on labor issues” (Company P).

Client’s request (5 cases) follows as clients pressured suppliers by “demanding SA8000” (Company D). In some cases, SA8000 served as a “minimum pre-requisite” (Company L) to obtain orders or initiate business relationships. Often, it was the “larger multinational customers that pushed for SA8000” (Company C) since it was the “most adopted CSR certification, an industry standard” (Company Q). Also, SA8000 was a “mandatory asset to compete in certain bids” (Company M).

Lastly, one case (Company G) revealed an Ethical choice: for this company SA8000 represented “nothing but a flagship, a statement to showcase our values” (Company G) driven by moral principles rather than marketing purposes or client’s requests.

## 4.2 | Decertification drivers

In terms of abandoning reasons (Table 4), the absence of commercial benefits/advantages is the most recurring one in our sample (14 cases). Companies disclose that, with time, SA8000 becomes “inessential” (Company D) for business partnerships: as the firm develops a trustworthy relationship with the client, the certification “is no longer necessary” (Company Q). In other cases, the public agency “omits

**TABLE 4** Summary of decertification drivers in the case studies.

Decertification drivers for SA8000	Occurrence in SA8000 case studies
Absence of commercial benefits/ advantages	A, B, C, D, F, G, H, I, L, M, N, O, P, Q
Financial burden	A, D, E, F, G, H, I, L, M, N, O, P
Paperwork load and documental management	A, E, H, I, M, N, O
Limited sphere of influence	H, M, N, O, Q
Complexities in orders and suppliers management	B, G, M, O, Q
Lack of auditors	E, N, O
Mimicking behavior	H, O
Employees' discomfort	F, O
Difficult integration of local laws and SA8000 requirements	L, N
Limited top management engagement	L

SA8000” from the bid (Company M). Sometimes clients become “uninterested” (Company F) in rewarding certified companies’ efforts with a premium price. Furthermore, competitors often react by adopting SA8000 (or similar standards/initiatives) and “deteriorate the company’s initial competitive advantage” (Company O).

The financial burden (12 companies) is the second most cited reason: companies underline that SA8000 costs are “disproportionately high” (Company E). For instance, the increase in the hourly wage that the company must guarantee to be compliant with SA8000 constitutes a “major financial burden” (Company P). Additionally—with time—auditors “request everlasting updates” (Company N) to adjust to the standard’s requirements resulting in increased expenditures.

Moreover, additional costs stem from the “very onerous” (Company H) paperwork load and documental management (7 cases) required by the standard which accrues to an accumulating number of working hours.

Five companies claim that SA8000 is too limited in its sphere of influence; therefore they prefer alternatives with “broader targets” (Company O) that are more “in line with the company’s needs” (Company N).

Five companies also underline growing complexities in orders and suppliers management because of the “stringent requirements” (Company O) that SA8000 imposes. Firms that mainly deal with small-sized partners—that do not have the means to be compliant with the standard’s requisites—struggle to “find, handle, and monitor” (Company Q) their suppliers. Often, the complexity has generated “additional dissipation, both in terms of finances and man-hours” (Company O): conducting supplier inspections over time has become an issue, as companies need to devote “considerable resources” to this task (Company G).

With time, a lack of available auditors has emerged, forcing companies (3 cases) to hire foreign auditors with an overall increase in audit costs. Moreover, available auditors often lack “sector-specific skills” (Company E) thus generating further frustration. Several companies have attempted to signal auditor’s scarcity and inadequacy to the certifying body, but with “insignificant results” (Company E). These firms also complain about miscommunications with the certifying body that is perceived as “hard to interact with” (Company N).

Also, on mimicking behavior (2 cases): as some companies witness similar firms abandoning SA8000, they drop out too with a consequent domino effect.

Two case companies emphasize the employees’ discomfort that results in reactions, strikes, and backlash from the protections guaranteed by the standard. This happens because some employees are disturbed by the working hour limit imposed by SA8000. Hence, they are more interested in “capitalize on working hours” (Company F) by extending their overtime, rather than establishing better working conditions.

Furthermore, at times, firms experience a difficult integration of local laws and SA8000 requirements (2 cases). Often, the national law has similar, yet different requirements; this duality can make the integration between the local regulations and SA8000 difficult. Companies stress how SA8000 is “sometimes redundant” (Company N) for

some of those aspects that are already covered by the national legislation (e.g., overtime restrictions).

Another identified decertification reason is the limited top management engagement (1 case). When managers do not value SA8000, the implementation of the standard is not only uncommitted but even counterproductive as it generates distress during and after the audits.

To conclude, it is worth underlining that, in general, SA8000 evaluation changed over the years: companies highlighted that “over time the effort to keep the certification became heavier and the benefits registered a deterioration” (Company G).

As regards the potential links between the SA8000 certification and decertification drivers, four different situations emerge. First, some decertification drivers result from unfulfilled benefit expectations. Several companies have in fact adopted SA8000 following specific “client's requests” or for “commercial purposes”. However, as customers ceased to consider SA8000 a mandatory requirement and/or the positive sales-related externalities decreased, firms decided to leave the standard due to “absence of commercial benefits/advantages”. Secondly, the majority of the decertification drivers stem from unforeseen obstacles resulting from the certification: “limited sphere of influence”, “lack of auditors”, “employee's discomfort”, “difficult integration of local laws and SA8000 requirements”, and “limited top management engagement” can be placed in this category. Third, three decertification drivers (i.e., “financial burden,” “complexities in orders and suppliers management”, “paperwork load and documental management”) originate from a combination of both unfulfilled benefit expectations and unforeseen obstacles. In particular, although some firms certified hoping for “financial savings” (i.e., they anticipated cost reductions from both an improvement of the internal processes efficiency and minimization of expenditures related to supply chain monitoring), after some years they realized not only that SA8000 was not leading to such results, but even that it was requiring additional resources. Lastly, a decertification driver stands on its own (i.e., “mimicking behavior”) and does not exhibit any relationship with the initial reasons leading firms to join SA8000.

### 4.3 | Alternative paths

In our sample, SA8000 decertification leads to three scenarios (Table 5): (1) implement an alternative social standard/initiative (scenario A), (2) do not adopt any alternative social standard/initiative, but

**TABLE 5** Summary of post-decertification paths in the case studies.

Post-decertification path	Occurrence in SA8000 case studies
Implementation of an alternative initiative	H, M, N, O, Q
No alternative initiative, but still respect some of SA8000 requirements	B, D, E, G, P
No alternative initiative, and stop taking care of SA8000 requirements	A, C, F, I, L

continue respecting some of SA8000 requirements (scenario B), and (3) do not adopt any alternative social standard/initiative and stop taking care of SA8000 requirements (scenario C).

Regarding scenario A (adoption of an alternative initiative/standard), our interviews unveil several outcomes. According to the respondents, after some time from the abandonment—for example, 4/5 years—companies have decided to embrace another CSR standard. The motivation is twofold: on the one hand, these firms have recognized the need to signal their CSR commitment; on the other hand, they have become aware of the dissipation of part of the positive CSR practices introduced with SA8000 (and that the management believed to be internalized).

As for the adopted standards, Company H selects the Global Reporting Initiative—GRI (i.e., a standard for sustainability reporting), deeming it the ideal alternative because of its “less strict requirements” (e.g., no formal audits required) and “wider scope”; “GRI not only covers SA8000 principles, but it also focuses on governance, climate change, and social wellbeing”.

Company N embraces ABNT NBR ISO 16001 (i.e., a country-specific norm that aids organizations in operating in a socially responsible way) because it is a local certification standard considered “much closer to the company's reality” and “it allows for flexibility and customization”.

Company O and Q adopt SMETA (i.e., an ethical trade social audit) issued by Sedex. They consider this initiative well-balanced: it imposes lower obligations and it is characterized by broader boundaries (including also ethical trading and environmental issues); moreover “clients are more reassured by SMETA's company-wide audits rather than SA8000's that are instead plant-wide” (O). In addition, respondents explain that SMETA allows for “increased transparency” (Q) and “cost reduction” (O).

Company M implements an “unlicensed” certification (obtained through a body that is not accredited by SAI but officially recognized in public bids), that has “some of the SA8000 contents but allows cost savings” (M) (thanks to less expensive audits and fewer CSR compliance requests). This certification represents a “good compromise” (M) between not having SA8000 at all—a sort of “Wild West, where everyone does as they please, as they are not accountable”, and SA8000 official version “where the company has to be compliant with every detail” (M). This solution allows the company to maintain some of the benefits of SA8000, reduce costs (as a result of more lenient requirements) and receive less complicated audits (that lead to leaner documental obligations thus unburdening the company from large data management).

Five companies opt for scenario B (no adoption of any alternative social standard/initiative, but still respect some SA8000 requirements).

All the firms (B, D, E, G, P) have relaxed some aspects associated with the most stringent (and costly) requirements of SA8000: the proactive approach to the prevention and elimination of possible social criticalities and risks, supplier monitoring, working hours limits, the continuous improvement that often proceeded from the audits, or the presence of a “social performance team” inside the firm.

As for retained practices, Company B maintains the use of advanced solutions for the communication between the top management and the employees.

Company G continues to share with its stakeholders a self-declaration “to prove social sustainability diligence”. The firm claims to use it as a tool that ensures stakeholder engagement and monitors social performance. Accordingly, the stakeholders can verify the organization's compliance with the declaration through audits.

In scenario C (no adoption of any alternative social standard/initiative and stop taking care of SA8000 requirements), selected by five organizations in our sample, SA8000 processes do not survive the abandonment.

SA8000 requirements “aggravated” (Company A) the organization's spending and resource dispersion (e.g., large data management and man-hours). Furthermore, “all the SA8000 source of costs were removed” (Company L). Rather, SA8000 is regarded as a “sinker” (Company A) whose processes impede some firm's activities or the ability to stay in line with market requirements. Consequently, all the SA8000 limitations have been lifted as the certification is no longer in place. In particular, companies have reduced the workers' committees (solely to the ones required by domestic regulations) and have eliminated all the SA8000 procedures connected to salaries management, additional compliance with health and safety requirements, and diversity management plans.

## 5 | DISCUSSION

This section is structured in two parts. The first will discuss the findings related to RQ1 and systematize them according to three theoretical lenses. The second will discuss SA8000 post-decertification paths (RQ2), comparing them with those already observed for other standards.

As for (RQ1), the decertification drivers outlined in Table 4 can be traced back to three categories: (a) cost; (b) loss of certification value over time; and (c) weakening of “institutional” pressures toward certification. Each of these categories, in turn, can be framed through a theoretical perspective: (a) the transaction cost economics theory; (b) the stakeholder's theory; and (c) the Institutional theory. As previously seen in the literature review section (Section 2.3), these theories exhibit proven usefulness in explaining decertification issues (e.g., Kim, 2021; Podrecca et al., 2021) and a firm's choices related to SA8000 (e.g., Sartor et al., 2016).

**Cost.** Three factors in Table 4 directly relate to the costs of certification: “financial burden,” “complexities in orders and suppliers management,” and “paperwork load and documental management”. Based on our evidence, certification entails several expenses: higher procurement costs (to find and monitor compliant suppliers), higher human resources costs (to ensure better wages and working conditions), and higher administrative costs (to manage the bureaucratic and documentary aspects imposed by the standard). Furthermore, according to the case companies, such costs tend to rise over the years.

The transaction cost economics theory offers arguments to explain such decertification drivers. Since transaction costs impact economic performance, firms try to minimize them. Certification, in general, reduces transaction costs in trading relations by testifying a firm's superior performance. Through CSR standards, companies prove their social commitment to customers and are, therefore, relieved of many burdens (and costs/efforts) associated with negotiating and monitoring (Ali & Frynas, 2018; Ciliberti et al., 2008). This advantage is particularly relevant for those certifications, such as SA8000, that are extended to the whole supply chain of adopting companies (O'Rourke, 2006; Sartor et al., 2016).

In the case of the interviewed firms, however, over the years compliance with SA8000 dictates has led to more expensive transactions due to the additional expenses highlighted above. If the transaction costs with SA8000 become higher than those without it, the adoption of social practices can be inhibited (Christmann & Taylor, 2006). This is even more relevant if the market value of certification (next category) does not compensate for these additional costs.

**Loss of certification value over time.** Two factors in Table 4 directly relate to this category: “absence of commercial benefits/advantages” and “limited sphere of influence”. Two other factors can be indirectly associated: “limited top management engagement” and “employees' discomfort”.

The usefulness of certification is ultimately decided by the market: according to our evidence, the perception of the commercial benefits of SA8000 has declined over time. This was also due to the effect of competing certifications, whose scope (“sphere of influence”) was perceived to be wider. The reduction of the SA8000 reputational effect, therefore, resulted in lower managerial commitment.

This evidence could be understood through the stakeholder theory (Martos-Pedrero et al., 2023). Managers operate “under fire” (Freeman, 2010) in an environment dominated by cooperative and competing interests that require continuous management of the company's stakeholders (Donaldson & Preston, 1995). To achieve superior performance organizations are required to understand the stakeholders' needs and requests (Battaglia et al., 2014); certifications are usually considered a useful tool to take into account these aspects as they provide a widely accepted moral base to justify firm actions (Zhao et al., 2012). In this perspective, customers are focal external stakeholders, and their lack of recognition (of SA8000) influences the managers toward decertification and sometimes toward the adoption of “less narrow” alternatives. Employees are another key stakeholder category that SA8000 prioritizes (Merli et al., 2015). In the context of developing countries, some studies highlight the beneficial role of CSR standards for the human resources of the firm (Beschoner & Muller, 2007; Stigzelius & Mark-Herbert, 2009). On the contrary, the analyzed cases show that employees—to increase their gross income—may sometimes prefer working conditions that are less regulated. The “employees' discomfort” may also be influenced by the “institutional” context in which the companies operate (next category).

**Weakening of “institutional” pressures toward certification.** Three factors in Table 4 directly relate to this category: “mimicking



behavior,” “difficult integration of local laws and SA8000 requirements,” and “lack of auditors”.

Institutional theory states that a company's choices are driven by the aspiration to be socially validated and accepted (Zampone et al., 2023). In looking for the required legitimacy to operate in the market, organizations must be able to answer to normative, coercive, and mimetic pressures and align their strategies and actions with what is considered “desirable, proper or appropriate” (Koster et al., 2019, p. 538) in their specific context. This leads firms competing in similar settings (and therefore subject to the same pressures) to embrace similar practices thus resulting in isomorphic (imitative) behaviors (DiMaggio & Powell, 1983).

In the context of SA8000, companies may follow an SA8000 decertification trend due to mimetic pressures: as already pointed out, the number of companies that have opted for decertification is now significant and its imitative “persuasion” has become relevant. Similarly, the “lack of auditors” and “difficult integration of local laws and SA8000 requirements” can be interpreted as a weakening of normative and coercive pressures, respectively.

Turning to the “employees' discomfort” factor, we believe that here too “institutions” may play a role. Extant literature underlines how factors associated with the institutional environment (e.g., income inequality and country development) may shape the behavior of human resources (Bagdadli et al., 2021; Josifidis & Supic, 2019). More specifically, workers in less developed countries may be exposed to a restricted variety of development opportunities (e.g., Leana & Meuris, 2015). Therefore, they may prefer to work for companies that are not SA8000 certified in order to increase their income (for example, through the use of unregulated overtime).

It may be interesting at this point, to understand how the reasons for the abandonment of SA8000 differ from those of other standards. While some drivers are common to several CSR standards (“absence of commercial benefits/advantages”; “financial burden”; “paperwork load and documental management”; “limited sphere of influence”; “limited top management engagement”), others apply only to the SA8000 (“complexities in orders and suppliers management”; “lack of auditors”; “mimicking behavior”; “employees' discomfort”; “difficult integration of local laws and SA8000 requirements”). The peculiarity of most of these drivers can probably be explained by the fact that SA8000 involves not only the company but its whole (upstream) supply chain (Ciliberti et al., 2009). Inter-organizational procurement processes, especially on an international scale, entail greater management difficulty (“complexities in orders and suppliers management”), attention to regulatory diversity (“difficult integration of local laws and SA8000 requirements”), and intense network dynamics (“mimicking behavior”) (Stigzelius & Mark-Herbert, 2009). The “employees' discomfort” can probably be traced back to the specific nature of this certification, whose focus is on the working conditions (Sartor & Orzes, 2019). The “lack of auditors” is also standard-specific: as many firms are leaving SA8000, it is becoming difficult to find (independent) auditing organizations in some areas.

As for (RQ2), our findings highlight that all the case companies have pursued less expensive decertification pathways. In particular,

some firms (scenario A) moved to less binding, less costly, and more flexible initiatives; others (scenario B) dismissed some of the most costly and stringent practices; the remaining (scenario C) stopped taking care of all the SA8000 requirements.

This behavior is different from the ones detected in the literature for other (environmental) standards. Previous studies on ISO 14001 and EMAS show that most of the companies maintain their environmental practices after decertification (Daddi et al., 2018; Kafel & Nowicki, 2014). A possible explanation can be found by considering the contribution of Koster et al. (2019) and Moroz et al. (2018). The authors highlight that poor environmental performance is usually difficult to hide; on the opposite, “much of the exploitation is invisible” for social behaviors (Koster et al., 2019, p. 544). As such, SA8000 decertified companies experience fewer pressures to maintain socially acceptable practices: they can freely decide to reduce costs by decreasing their social efforts (scenarios B, C) or reduce costs by adopting less expensive (but broader or more context-specific) standards (scenario A).

## 6 | CONCLUSIONS

### 6.1 | Contributions to theory

This article furthers SA8000 and decertification literature in some significant ways.

With regards to SA8000, our research responds to previous calls for more specific studies on decertification (Podrecca et al., 2021). By proposing the first analysis of the drivers leading firms to abandon the norm, we point out that some reasons stand on their own (e.g., mimicking behavior), while others result from unforeseen obstacles associated with the initial certification decision, unfulfilled benefit expectations, or a combination of both. This contributes to the SA8000 literature by showing that implementation obstacles can not only make the certification process more difficult (e.g., Koster et al., 2019), but can also become root causes for decertification. Similarly, our findings widen academic knowledge (e.g., Sartor et al., 2016) by highlighting that SA8000 is not beneficial for all the organizations that join the standard. Taken together, these two aspects call for further investigation of the SA8000 adoption process and certification outcomes. Finally, the analysis reveals the existence of a temporal aspect that dilutes the effects of SA8000: as time goes by, the commercial and reputational benefits diminish, and the certification loses value. This facet emphasizes, once again, the central role of stakeholders (such as customers) in affecting the effectiveness of management standards (e.g., Battaglia et al., 2014); over the years stakeholders' requests could change thus reducing the usefulness of SA8000 in integrating their expectations and concerns into managerial strategies. Moreover, this finding might also suggest scholars to conduct longitudinal studies on CSR initiatives.

Moving to the contribution to decertification literature, our article is the first to provide an overview of the reasons leading companies to abandon the most relevant CSR standards. By complementing them

with our findings on SA8000, we point out that some decertification drivers have already emerged for ISO 9001, ISO 14001, EMAS, and B Corp (e.g., absence of commercial benefits/advantages, financial burden, paperwork load and documental management—Daddi et al., 2018; Mosgaard & Kristensen, 2020; Cândido & Ferreira, 2021b; Moroz & Gamble, 2021), while others have never been found before (e.g., complexities in orders and suppliers management; employees discomfort). This adds to the academic knowledge by showing that the decertification drivers are, at least partially, standard-specific, depending on aspects such as the nature (e.g., focus on working conditions), dictates (e.g., presence of third-party audits) and scope (e.g., inclusion of the upstream supply chain). Along similar lines, our research unveils the existence of three exit strategies that firms undertake upon the decision of leaving SA8000: (1) some companies implement an alternative social standard/initiative, (2) others do not adopt any alternative social standard/initiative, but continue respecting some SA8000 requirements, and (3) others do not adopt any alternative social standard/initiative and stop taking care of SA8000 requirements. Previous studies on ISO 14001 and EMAS show that most companies follow a single common path after decertification: maintain their environmental practices (Daddi et al., 2018; Kafel & Nowicki, 2014). This enriches the literature by revealing that the decertification paths are also, at least partially, standard-specific. Lastly, this study is the first to show how some theoretical lenses usually used to read the certification (e.g., Christmann & Taylor, 2006; Zhao et al., 2012), can also be used for the decertification. In particular, our article refers to the transaction cost economics theory, the stakeholder theory, and the institutional theory to explain SA8000 abandonment.

## 6.2 | Contribution to practice

Our research at first contributes to practice by providing evidence of the SA8000 decertification drivers. Managers can refer to our findings to promptly perceive the early signs of the emergence of any of these abandoning reasons, address them, and implement corrective measures. On the other hand, organizations that are about to initiate their certification process can have a structured overview of the critical issues they may face; this can help them to take more informed and conscious decisions.

Secondly, by highlighting the potential links between the prospective benefits and obstacles of the certification and the decertification drivers, our study warns companies on the need to carefully consider the motivations leading them to join SA8000. Overly high expectations or underestimated obstacles associated with SA8000 adoption (in particular the economic effort required to maintain it) can lead to decertification, thus resulting in wasted time and resources.

Third, our research shows the evidence of three exit strategies that cases implement. Managers could evaluate these alternative paths in order to understand the one that better fits their company's profiles.

Fourth, while CSR is increasingly becoming a core aspect of a firm's strategies (Bartolacci et al., 2020), data show an alarming number of companies that abandon SA8000. This phenomenon should be carefully recognized, monitored, and addressed by SAI (i.e., the regulatory body) that can utilize this study to consider a revision of SA8000: by addressing these challenges, SAI could contain and even reverse the decertification phenomenon.

To conclude, we hope that putting the spotlight on CSR decertification could lead all the relevant stakeholders to increase their awareness of the issue and to carefully reflect on the potential strategies to overcome it. This could contribute to a more sustainable society in which firms consider people's needs as a top priority along with economic interests.

## 6.3 | Limitations and future research

Our study has two main limitations. Firstly, a reduced sample size (15 companies). Second, this sample includes only one company belonging to the “Utilities” sector. As qualitative research does not have inferential aims (Stuart et al., 2002), we believe that these issues do not represent critical shortcomings. Nonetheless, further contributions could address such aspects by performing a survey on wider and more structured samples.

To conclude, the decertification literature is still poor on most of the international management standards/initiatives, despite the surging number of cases. Possible future studies could explore a wider range of CSR initiatives thus performing a comparative analysis.

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## APPENDIX A

TABLE A1 Interview protocol.

(1) Introduction	<ul style="list-style-type: none"> <li>• Presentation of the interviewers and the research team, description of the study (motivations, aims/objectives).</li> <li>• Discussion of issues related to confidentiality, research consent, and permission for recording.</li> </ul>
(2) General information on the company and the interviewee	<p>The interviewee was asked to describe:</p> <ul style="list-style-type: none"> <li>• His/her role, responsibilities, and years of experience within the organization.</li> <li>• Company profile, product/service offer, size, number and location of plants, and the geographical distribution of the customers/suppliers.</li> <li>• The industry the firm competes in and its main characteristics.</li> </ul>
(3) (De)Certification	<p>The interviewee was asked to describe:</p> <ul style="list-style-type: none"> <li>• The drivers leading the firm to adopt SA8000, whether there was any specific objective related to SA8000 adoption and if these goals have been met.</li> <li>• The effects (positive and negative) of the adoption of SA8000 and whether they have remained stable or have changed over time.</li> <li>• The reasons leading to the decision to abandon SA8000 and whether at the time of the initial certification the firm considered these potential issues.</li> <li>• The origin of the decision to decertify (e.g., the employees explicitly requested it, the management realized that SA8000 was not useful/posed some problems).</li> <li>• Whether in his/her view the SA8000 was more useful in some contexts (e.g., specific countries/industries) rather than in others.</li> </ul>
(4) Post-decertification	<p>The interviewee was asked to describe:</p> <ul style="list-style-type: none"> <li>• Potential changes to firm practices following the decertification (e.g., which practices have been dismissed/maintained) and effects of the abandonment.</li> <li>• Main challenges of not being certified anymore and whether the firm believes that the decision to decertify was correct.</li> <li>• Whether the firm replaced SA8000 with another CSR initiative.</li> </ul>
(5) Further comments	<p>The interviewee was asked if he/she would like to add anything to the themes touched upon during the interview and if he/she had any additional comments.</p>

TABLE A2 Categorization codes.

Topic (NVivo top level codes)	Description	Categories (NVivo codes)	Description	Illustrative incidents (NVivo extracts)
Certification drivers	The motivations leading firms to adopt SA8000	Client's request	Need to accommodate the requirement of a client that mandates SA8000 or to acquire SA8000 to participate in public bids	"SA8000 was mandatory to access public bids" (Company M) "It was a requirement to get orders" (Company L)
		Commercial purposes	Willingness to improve company reputation and commercial performance	"With better social performance we wanted to differentiate ourselves and reach new markets" (Company I) "It was our way of demonstrating to the customers that we respect worker's rights" (Company O)
		Financial savings	Desire to strengthen supply chain management efficiency and identify improvement areas in shop-floor activities	"It was a matter of assessment, development of better working routines, and trainings" (Company H) "SA8000 was expected to reduce inefficiencies and minimize monitoring costs over the supply chain" (Company C)
		Ethical choice	Desire to testify the core values of the implementing company	"It reflected our company's values" (Company G)

(Continues)



TABLE A2 (Continued)

Topic (NVivo top level codes)	Description	Categories (NVivo codes)	Description	Illustrative incidents (NVivo extracts)
		Improve social performance	Willingness to improve working conditions and settle labor issues	<p>"We wanted to engage with human resources and fine-tune our work environment" (Company P)</p> <p>"Our aim was to become closer to our employees, and address those obstacles that were preventing us from achieving our CSR goals" (Company O)</p>
Decertification drivers	The motivations leading firms to leave SA8000	Absence of commercial benefits/advantages	Lack of competitive advantage related to SA8000	<p>"In the beginning SA8000 allowed us to capitalize our CSR efforts by charging premium prices and attracting new clients that were attentive to these topics. Over the years though SA8000 allure faded" (Company C)</p> <p>"Initially, SA8000 represented a means to communicate our values and efforts. Over time our competitors certified too thus weakening SA8000 differentiation effect" (Company A)</p>
		Financial burden	High cost of SA8000 maintenance	<p>"SA8000 implicates additional work, and this means additional cost" (Company I)</p> <p>"After some years the effort became too high, too expensive. Audits made the process too rigid" (Company N)</p>
		Paperwork load and documental management	High bureaucracy imposed by SA8000	<p>"The paperwork load and, in general, the imposed procedures were very onerous" (Company H)</p> <p>"SA8000 requires too much bureaucracy" (Company M)</p>
		Limited sphere of influence	SA8000 scope was too specific/narrow	<p>"SA8000 scope was too narrow. Now we follow SMETA that is in line with all the pillars of UN Guiding Principles" (Company O)</p> <p>"SA8000 despite the name has a small social accountability target" (Company H)</p>
		Complexity in orders and suppliers management	SA8000 posed difficulties in finding (and dealing with) suppliers	<p>"It has stringent requirements, especially with the management of suppliers both in terms of orders, and inspections" (Company G)</p> <p>"Managing orders involved continuous monitoring. Smaller suppliers were struggling with the requirements" (Company B)</p>
		Lack of auditors	Difficulty to find local auditors to perform the SA8000 renewal audits	<p>"Local auditors became scarce" (Company O)</p>
		Mimicking behavior	Firms followed the decision of similar companies to leave the SA8000	<p>"Many companies were giving up SA8000" (Company H)</p>
		Employees' discomfort		



TABLE A2 (Continued)

Topic (NVivo top level codes)	Description	Categories (NVivo codes)	Description	Illustrative incidents (NVivo extracts)
			Employees were unsatisfied with the restrictions imposed by SA8000	"Some employees wanted to work beyond 48 hours per week to maximize their income" (Company O)
		Difficult integration of local laws and SA8000 requirements	Some requirements of SA8000 were in contrast with local regulations	"In case of emergency, our national regulation allows for overtime flexibility. With SA8000 it was only 2 hours per day" (Company N)
		Limited top management engagement	Top managers did not believe in the SA8000	"Managers did not value SA8000" (Company L)
Post-decertification paths	The alternative paths firms undertake after abandoning SA8000	Implementation of an alternative initiative	Embracement of a different CSR/sustainability initiative	"Yes, our company has moved to a different standard" (H) "We became aware of an alternative initiative and resolved to use that one" (Q)
		No alternative initiative, but still respect some of SA8000 requirements	Maintenance of some of the practices introduced with SA8000	"Although we did not continue with SA8000, we do still observe some of its good practices" (E) "We do keep some processes that can be implemented even without the certification" (D)
		No alternative initiative, and stop taking care of SA8000 requirements	Dismissal of all the practices related to SA8000	"SA8000 has been totally abandoned" (C) "We were not motivated to maintain SA8000 nor other initiatives" (A)