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Sustainable Incremental Organizational Change—A Case of the Textile and Apparel Industry

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Abstract: The article is aimed at working out a comprehensive perspective on sustainable incremental change in organizations from a practice-based approach. That perspective presents everyday routine organizational practices as loci of sustainable organizational change. The research conducted reveals sustainability aspects that influence incremental change in the product development cycle in textile and apparel enterprises. The short life cycle of textile and apparel products challenges the multiplicity of sustainability aspects in that industry. The sequential procedure of mixing quantitative and qualitative methods was applied. A quantitative study was followed by qualitative research that was aimed at gaining an idiographic perspective. The statistical procedure was applied to determine the associative relationships between sustainable dynamizing factors and practice variability in textile and apparel enterprises. The influence factors were further explored as part of in-depth qualitative research. The qualitative research referred to three main aspects of sustainable practices at the initial production stage (sustainable water use), the last stages of the textile and garment life cycle (disposal and recycling of unwanted materials), and value (co)creation in the apparel industry. The results put emphasis on spontaneous vs. purposive activities in sustainable practice.

Keywords: sustainability; sustainable everyday practice; incremental change; textile and apparel enterprises

1. Introduction

There is no doubt that sustainable development is a multidisciplinary phenomenon [1] and this is the reason why research seeking to investigate and explain it is necessary. It is equally important, however, to pay attention to the contribution of the applied social sciences, with particular emphasis on management moreover the method of value (co)creation with stakeholders focused on achieving sustainable development should also be accounted for [2]. Such behavior is defined as organizational sustainability. It is basically responsible for instilling sustainable development in any organization's strategies and everyday decisions [3].

Both terms, i.e., 'sustainable development' and 'sustainability', are very popular. It might therefore appear that top managers who should be making everyday efforts to achieve real sustainability comprehend them. The truth is, however, that in most organizations sustainability is perceived very superficially, neglecting the wide web of organizational practices directed towards maintaining sustainability in everyday organizational reality. Whilst 'to make [sustainable] change stick, first look at the thousands of everyday policies and practices that create the "feel" of the 'organization' [4] (p. 7). Therefore, in order to understand the issues of sustainability change better, a fresh perspective on the notion should be adopted. In our judgment, there are not enough explanatory studies grasping the idea of sustainable incremental organizational change in the realm of the everyday organizational practice.

In this article we worked out an accurate perspective on sustainable incremental change in organizations from a practice-based point of view. The aim of the research is to identify sustainability aspects that influence the incremental change in the product development process in textile and apparel enterprises.

With the explosion of fashion from around the world, global sourcing, and the product development process, the textile and apparel industry has become a sector of international significance. Fashion, together with food and energy, is among the issues that touch people's everyday lives the most [5] (p. 5). Apparel and textile design, production, technology and distribution are spread across the continents, offering local producers possibilities for growth. The McKinsey Global Fashion Index (MGFI) predicted fashion industry sales to nearly triple between 2016 and 2018 from 1.5% to 4.5% [6] (p. 11). However, MGFI's forecasts for growth in 2019 are slightly below those for 2018. These are accompanied by rather pessimistic expectations of the executives and weaker predictions about consumer spending as indicated in surveys by BoF-McKinsey State of Fashion Survey. Still, over the last years, the global apparel and textile industry has grown considerably thanks to the growing demand for luxury goods and premium brands and the growth in emerging markets. According to McKinsey FashionScope [6], more than a half of global apparel and footwear sales come from outside Europe and North America. These are signs of new challenges to the industry. Incumbents from developed countries may experience deceleration in sales and profits, so they will need to seek new heights for business [7]. At the same time, the textile and apparel industry is fragmented and in Europe it is dominated by small and medium enterprises (SMEs) (1). Thus, the research presented in this publication was conducted on a sample that is homogenous in terms of activity type, enterprise size, and territory.

The relationship with the natural environment is already present within the very first activities in textile and apparel value chains. It starts with harvesting and manufacturing textile fibers and these processes are essential to sustainability issues, however, each activity within the value chain may 'emit pollutants or use non-renewable energy' [8] (p. 1). It may seem that consumer awareness of sustainability issues and economic reasons are key drivers for enterprises to adopt best sustainable practices [6–8].

Putting on a practice-based lens on sustainability issues allows one to reconsider crucial categories in organizations that adopt sustainability solutions in their everyday praxis. Therefore, sustainability issues may be analysed from the view of adaptive change of routines, social background of reproduced routines, the relationship between technology and practice, value (co)creation, the replication of routines [9–16]. Most studies on performed practices in textile and apparel industry are focused on industry competitiveness [17]; operations and practices in supply chains [18,19]; supply network strategies [20] or product development processes [21]. Our study contributes to a broad stream of research in the textile and apparel industry. This paper explores sustainable incremental organizational change in SMEs. We use the analytical power of the practice-based perspective to study how specific actions performed in the product development cycle drive the emergence of sustainability practices.

The key question in the field of this research is: What are the specific areas of activities in textile and apparel enterprises that dynamize practice sustainability? The quantitative research is to propose an empirical practice variability index related to the product development process in textile and apparel enterprises. The index will cover typical activities undertaken the a seasonal cycle of the product development process. This will be followed by identification of factors having an impact on dynamizing change in a seasonal cycle of production. Based on the characteristics of these factors, it will be determined whether they cover the organization's sustainability areas. The in-depth qualitative research explores the processes of new sustainability practice emergence with regard to the areas of impact identified as part of the quantitative research.

The research mostly analyses how sustainable practices are developed, changed and insitutionalised with regard to recursive activities performed at the product development cycle. Elaborating on practice-based approach and empirical research, this study takes three aspects as

objects of inquiry: (1) everyday sustainable practice reproduction, (2) practice as situated knowing, and (3) value (co)creation). On account of the fact that the study concerned SMEs, the firm size was taken into consideration. Hence, this study fills the gap in the concept of sustainability change that is anchored in business reality and refers to the very specific practices reproduced in product development.

2. Literature Review

'A sustainable organization' has recently been described as the one that 'contributes to sustainable development by delivering simultaneously economic, social and environmental benefits–the so-called triple bottom-line'. This definition is the subject of much debate, with opinions about it varying and, naturally, it can still be worked on. According to the dictionary definition, 'to sustain' means 'to maintain' or 'to endure'. There is also a definition saying that sustainability is a 'method of harvesting or using a resource so that the resource is not depleted or permanently damaged over an extended period of time'. A 'sustainable organization' cannot be understood separately from its everyday performed practice and routines.

Most of the debates on organizational sustainability focus on the organization's impact on the environment, as a result of the way they manage, or mismanage, their resources. To discuss an organization's sustainability four different, although interrelated, resources should be analyzed: the organization, its human resources (both inside and outside the organization) and its community (the so-called 'ethno-environment'), and culture and network environment. In management theory and practice interest in sustainable change management is growing especially in areas of manufacturing, quality and strategic management. The approach to change is based on the deterministic assumption of strong control and predictability [22,23]. However, taking into account that change management in vast majority of organizational areas is also a social process. It means, that there are also nondeterministic factors influencing the process of change [24,25].

Recent sustainability studies apply a discourse on primacy of continuous vs. discontinuous change in sustainable practices in organizations and the everyday life of individuals [26,27].

Envisaging the urgent need for future transformations due to environmental deterioration and climate change, some scholars take a more calamitous stance, especially from the perspective of everyday life of households [27]. The focus of the study conducted by Gibson et al. [27] was everyday experiences and perceptions related to climate change issues, as expressed by individuals. The results show some discrepancies between the pursuing of incremental policies and individual relative readiness to radically adapt to sustainability-focused issues. The authors put forward the idea that the dilemma over incremental and radical transformative sustainable change is anchored in everyday practices, routines and learning abilities.

Since the textile and apparel sector is anchored in the fashion cycle, it may stand as a field to observe incremental sustainability change in the realms of the recurrent practice schemas. The routines denote the repetitive and recognizable schemas of interplay of multiple actors [9]. Since the product development process has a recursive nature, one may ask if routinization harms creativity and innovation alike [15] or routines are rather twofold categories of organizational persistence and transformation. To this point practice-based scholars have given insufficient attention to textile and apparel enterprises except Rik Wenting's studies in the spin-offs of haute couture fashion houses [15]. The research explored the diffusion and replication of routines using the powerful assumption of the dualism of organizational routines and creativity [15]. This study, however, was not aimed at tackling sustainability issues.

Yang et al. [16] tackled the sustainability issue of value creation in the fashion industry from the idiographic perspective of luxury brands. This integrative view captured the building blocks of the value (co)creation model. Putting emphasis on 'company-with-partners dimension', the aforementioned model is a clear departure from the classic model of company-customer value (co)creation, therefore, it stands in line with the current revision of 'service dominant

logic'. These idiographic research models are a kind of practical guideline for entrepreneurs who develop sustainable practice: they include the importance of communication, strategic partnerships, the disclosure of production process and information on raw materials, reporting systems [16]. Caniato et al. [19] adopt three dimensional framework practices, performance and drivers to study environmental performance in fashion supply chains. They suggest that in case of small alternative companies, the key driver to environmental sustainable practices are competitiveness issues. Moreover, in comparison to international companies, small enterprises adopt homogenous sustainable activities. Differences between large and small enterprises include, for example, relying to a much greater extent on external manufacturing in case of large companies and lack of formalized, structured management systems that quantify the performance of small enterprises [19].

In a practice-based perspective, organizations represent a wide texture of practices stemming from interactions between actors, artefacts, routines and technology; resource reconfiguration; value creation and situational context as well as social and natural order. Therefore, organizational sustainability goes beyond an individual perspective on sustainability practices, encompassing an array of collective practices, norms and values that are reproduced within economic, social and environmental systems.

A closer look at organizational sustainable practices from a practice-based view extends the notion of sustainable change to everyday actions performed by individuals that interact, cooperate and compete in the face of various coincidences that are at play in social and natural systems. In apractice-based lens organizational change is neither natural nor exceptional and it is incremental rather than planned and foreseeable. Observing organizations in their everyday settings allows to understand organizational change through streams of practices and routines. Since change is constitutive of organizational reality it must embrace sustainability practices, as well. Incremental organizational change is anchored in people's beliefs, habits, embodied capabilities and routines. In light of that view, incremental sustainable change has gained a new dimension. Sustainability is more situated learning, experiences, interactions but, first and foremost, in ongoing practice. A practice-based perspective emphasisis such categories in management and organization science as: the change and the emergence of routines [9], the adaptive mechanism of change in terms of organizational integration and control of organizational routines [10]; social and symbolic aspects of performing crucial changes in routine performance [11]; concept of technology-in-use in organizational change [12], and the role of technology and empowerment in reproducing organizational routines [13] or value (co)creation in terms of opportunism and interactions [14]. These studies are concerned with situational characteristics of organizations, and they mostly adopt idiographic perspectives. Therefore, they offer a perspective that allows to address the question of how actors in organizations perform everyday practice in the process of incremental changes.

Francisco Szekely and Heidi Strebel [28] drew a distinction between incremental, radical and game change in management sustainability practice. The three axiomatic frameworks embrace: an integrated approach, multiple partnerships, and leadership. The integrated approach calls for the identification and filling up of the gaps in knowledge, as well as capabilities in the field of strategic innovation for sustainability. Thus, sustainability encroaches on the organization's everyday activities. In the case of incremental innovation, organizations integrate external knowledge into organizational practice, while in the case of radical technological change, new skills and capabilities pervade organizational structure clearly and progressively. When a partnership is formed for incremental innovation, it is usually built upon a fragmented aspect of processes (e.g., energy-use optimization). In cases where innovation involves radical changes for sustainability, it seems that interorganizational and interinstitutional arrangements operate on many levels of partnerships. However, radical innovation for sustainability may be hindered by ineffective incremental innovation practices. The pillar of successful consolidation of sustainable practices is leadership. Leadership is of a twofold nature: it can be top-down or bottom-up. A more directive approach works primarily for newly emerged and radical ideas of sustainability. Bottom-up practices take the organization over incrementally, as actors share sustainable values and knowledge [28] (pp. 475–477). Radical and incremental paths of change are intertwined.

Whilst radically imposed changes can be achieved through both evolutionary and revolutionary ways of acting [29] (p. 1023), one may assume that sustainability change depends on the recursiveness of everyday practice.

The practice turn in management theory focuses on observing the organization and management from the perspective of the reproduction and change of its daily routines and practices. We may therefore start with some important notions of practice taken from management theory. After that we present some of the characteristics of practice in terms of sustainability. Thus, drawing on practice-based research, the concept of practice can be understood as follows: 1. Everyday practice reproduction; 2. Practice as situated knowing; 3. Practice in terms of value (co)creation.

1. The notion of practice implies everything people do in organizations routinely [30] (p. 269). A vast majority of daily actions are performed automatically, i.e., they do not require any profound reflection in order to be performed successfully [31]. Practice is how managers 'do strategy', setting and achieving their goals as part of ongoing activities [32] (p. 732). Therefore, practice is not only what actors 'do' in a routine way, but it also encompasses the unplanned, spontaneously taken actions in organizations. Some of the spontaneous activities may be routinized and institutionalized. The practice-based view highlights the essential role everyday actions play in a complex organizational system. Plans and organizational goals serve a merely predictive function. In fact, organizational processes are developed in the course of ongoing accomplishment of routines [9]. There are differences in the level of reflexivity (intentionality) of everyday actions, and so the results of practice reproduction may differ [33,34].
2. Knowledge is stored in the products of material culture [35,36]. Artefacts and technology are interlinked with daily reproduction of routines in an organization. Organizational processes and structures are enacted in the situated use of technology by managers [37] (p. 404). The knowledge is of a collective and situational character in contrast to individual-cognitive knowledge. The practice-based view on knowledge is rooted in the notion of 'communities of practices', covering practical and tacit knowledge, i.e., a rule of thumb, embodied capabilities, interactions between actors and artefacts, and a variety of context-dependent applications of knowledge [38]. However, practice also involves explicit and discursive knowledge, meaning procedures, manuals, articulated roles, plans, etc. [39].
3. The notion of 'practice' refers to the coordination of everyday activities of individuals and groups as loci of organizational resources, values, and routines, which is a starting point for the notion of value (co)creation in the Service-Dominant Logic by Vargo and Lush [40]. From the perspective of practice, value (co)creation is relational, experiential and created in an ongoing process of resource reconfiguration and resource integration. Due to the use of resources, economic actors, i.e., organizations, customers, suppliers, and other stakeholders, interact in order to co-create value within the service system [41] (pp. 283–284). Thus, the Service Dominant Logic is determined by their daily practices, knowledge, capabilities, norms, and values as well as (often contradictory) motifs and goals [42]. Consequently, the value assessment process is based on personalized experience, and this idea falls into such theoretical categories as 'value-in-use' and 'value-in-context' [42,43].

These are the concepts of the relationship between corporate sustainability and organizational change issues representing the practice-based line of thought that is contingent upon practice-based studies [44,45]. According to Steven Appelbaum et al. [45], 'companiess naturally form ways of doing things as they develop; this way of doing things is what is meant by business culture' [45] (p. 92). In a sustainable organization, it is crucial to understand what people do in the organization, what their routines are, and what different types of understanding employees and managers have with regard to the implementation of sustainability. Collective efforts may contribute to the problem-solving process that results in the development of organizational sustainability practice. When enterprises attempt to impose top-down sustainable change, it is often followed by misalignment within

everyday activities. Moreover, when the top-down sustainable change is poorly managed, it can bring about organizational collapse [45,46] (p. 93). Bruce Perrot [44] lists the following steps of building a sustainable organization: 'rejection' and 'non-responsiveness' (organizations are concerned with existing short-term routines, so little attention is paid to long-term aspects of the business model. People ignore sustainable issues in their everyday decisions); 'compliance' and 'efficiency' (i.e., planning, however, often ad hoc); and 'strategic proactivity' and 'the sustaining corporation' (i.e., organizations that developed strong capabilities for creating a sustainable business model follow an ongoing sustainable practice). These steps embrace the overall logic behind the sustainable business model. Sustainable organizational change calls for management observed through minute details of interactions and the way organizational actors use resources, tools, technology and embodied knowledge. In these terms, sustainable change incrementally regulates work, processes, organization, i.e., everyday practice.

In most organizations, leaning towards sustainability requires new thinking and operating, and these processes are based mainly on learning [46] (p. 221). It cannot be denied that incremental improvements are one of the reasons for organizational sustainability, however, sustainability is based on: 'visions, principles, strategies and ambitious targets' [46] (p. 221). Therefore, in a sustainable organization, institutionalization of a whole new practice is often unavoidable.

Since sustainable practice includes collective activities connected with resources, interactions, context and responses to various environmental conditions, the focus on practice results in activity recursiveness and then in a heuristic use of knowledge, seeking innovation and making investments. Knowledge is stored in routines, technology and artefacts. People who use these elements of the organization's material culture in their everyday work reflects on the way technology and artefacts are used, which can be a source of incremental sustainable change in organizations.

Moreover, the literature on sustainability has shown that sustainability implementation goes hand in hand with sensemaking. According to the interpretative paradigm, the notion of sensemaking is important for the following reasons: 1. a sustainable organization is the one that devises a strategy meeting its needs best; 2. sustainability challenges the organization and it puts the organization in a new reality [47]. Sustainable strategies are merely of a predictive character, and the sustainable practice that emerges can be rationalized post factum [48].

The view on value creation in corporate sustainability accounts for both the profitability for companies and value maximization for stakeholders. Since value is no longer created in isolation from customers, it is created in-use [42,49]. Therefore, there are contradictory research results concerning value assessment and some financial indicators. A study covering more than 500 enterprises found that there was a significant negative correlation between organizational environmental activism and forecasts about earnings per share [50,51] (pp. 19–20). More recent studies have demonstrated a positive correlation between the profitability of an enterprise and its engagement in sustainability issues [51,52] (p. 20).

Moreover, the concept of value (co)creation is of an experimental, context-dependent and collective character [53]. It may also be one of the key drivers for 'green-sheen' practices, which clearly indicates the conflicting value assessment by individuals and some of the enterprises [54].

3. Materials and Methods

3.1. Research Settings

The article is aimed at providing a perspective on sustainable incremental change in organizations from a practice-based view. The research indicates sustainability practices that influence incremental change in the product development process in textile and apparel enterprises. The research covered small and medium enterprises from the textile and apparel sector.

This work makes use of the triangulation technique, which is based on a sequential procedure of mixing quantitative and qualitative methods [55]. A quantitative study was followed by the qualitative

one. The qualitative study was aimed at an in-depth understanding of aspects identified as part of the quantitative study and an analysis of the issues in question from the practice-based perspective. During the first stage, a random quantitative study was conducted in order to determine activities translating into practice variability within the product development process. Then, areas that have an effect on the dynamization of practice variability were defined, with the assumption that these areas can include sustainability issues. The second stage of the qualitative study explored the areas identified from the perspective of sustainability practice. The qualitative study was conducted in the form of in-depth interviews and non-participant observation. The research project involved semi-structured interviews carried out on a targeted sample of twenty-five textile and apparel enterprises demonstrating an individual perspective on seasonally reproduced practice.

The following part of the article presents the results of the studies conducted at each research stage.

From the practice-based perspective, it can be said that observation of everyday sustainable practices in enterprises is useful. The critical issues for textile and clothing brands are a fast-changing market and have short product life cycle. They create some barriers to long-term planning, which develops the ability to come up with creative solutions and appropriate responses to everyday circumstances. In the case of the textile and apparel industry, sustainability-oriented practices in the product development process and supply chain are of great importance [16]. However, the attempt to observe practice requires a relatively new way of understanding sustainable change. According to Kate Fletcher and Lynda Grose [56], there are two main pillars of sustainable practices in the textile and apparel industry.

The first one concentrates on sustainable practices related to the production of fashion products and the use ofmaterials, processes, distribution, consumer care, and disposal.

The second one is based on the development of sustainable business models that embrace such aspects as: adaptability to sustainable fashion formulas, optimizing lifetime of garments; a low-impact use (e.g., production of non-washable clothes; low-ironing items); services and sharing (e.g., designing for repair); locality (using local workforce and materials); biomimicry (production of breathable or waterproof garments that are people-friendly); speed (reconsideration of fast and slow fashion, e.g., disposable, however, recyclable items can be more eco-friendly than multi-use garments that need detergent washing); needs (e.g., production of garments that facilitate an active lifestyle); involvement of consumers and designers in the value creation and shared understanding between users and producers; the role of reflection and awareness of sustainability among producers and designers [56].

Sustainable practices are reproduced in the course of fashion change, thus, the more variable fashion is, the shorter the life cycle of products and the greater the recursiveness of practice becomes. These contradictory processes challenge sustainability in textile and apparel enterprises.

Considering the practice-based perspective, one may assume that practice refers to 'forms and constellations of socially meaningful activity that are relatively coherent and established' [57] (p. 128). Thus, the research conducted assumed that practice is a collection of meaningful schemas of action recognizable to entrepreneurs from the given industry. Practice is based on routine reproduction and change of routines [9], therefore one may ask what activities result in the institutionalization of new practice.

The main aim of this research was to determine factors that dynamize the institutionalization of sustainable practice. With regard to this issue, we sought to answer the following question: what are the specific areas of activities in textile and apparel enterprises that dynamize practice sustainability?

In order to answer this question, additional issues required solving: (1) If practice is a bunch of: activities that are meaningful in a given business branch, then is it possible to identify activities typical of that industry? (2) Will these activities be recognizable to the entrepreneurs surveyed? (3) Can practice variability have sustainable pillars? (4) Can one identify types of activities that may dynamize practice sustainability? And if yes, then how will these activities be performed from the idiographic perspective?

Intuitively, and consistent with a large body of literature in praxis in textile and apparel sector [6,7] and firm size measures characteristic [58], we formulate the following propositions:

Proposition 1. *There is an influence of performing actions on responsible stock management and the dynamizing of sustainable practice variability.*

Proposition 2. *There is a positive relation between the size of the enterprise and the dynamizing of sustainable practice variability. Medium size of an enterprise is associated with higher level of practice variability index than micro and small enterprises.*

On account of the exploratory character of the research questions asked, post factum hypotheses were also formulated.

Before the research was planned, one of the authors of this publication had completed a one-year postgraduate program in Fashion Industry Management. Knowledge acquired there was practical (lecturers and practitioners were from the European fashion industry) and covered detailed information about such issues as the product development process and operation in a seasonal fashion cycle. This knowledge was supplemented by documented literature. Only after this information had been gathered, the authors started to plan the research and develop research tools as this knowledge made it possible to identify and name activities connected with seasonal practice that are characteristic of the industry. Due to the fact that sustainability practices are anchored in everyday routines, resource reconfiguration, value creation and everyday organizational context, it was decided that the questionnaire would cover activities undertaken routinely in the product development process and the undertaking of activities in untypical situations initiating practice change, and that the identified change areas would form the basis for further in-depth research into sustainability.

3.2. Data Collection

The research covered enterprises that are homogenous in terms of activity type (textile and apparel sector), size (SMEs), and territory (Poland). During the transformation period in Poland in the 1990s and at the beginning of the 21st century, the processes of privatization and decentralization led to the establishment of a large number of SMEs operating in the textile and apparel industry. In this context, the issues of a turbulent environment and change management emerged. Moreover, the enterprises are mostly SMEs, so it can be assumed that their change processes are less formalized and they are more like incremental change of sustainability practices. Attempts to generalize conclusions from the research could concern countries that have undergone a similar transformation (countries from Central and Eastern Europe). It is worth noting that the Polish textile and apparel industry is among the most attractive ones in Central and Eastern Europe. According to KPMG's [59] forecasts, the sales value in the apparel and footwear market will be consistently growing, reaching Polish Zloty (PLN) 43.2 bn in 2022. This sector occupies the eighth position in Europe. In 2016, the Polish apparel and textile industry included more than 22,000 enterprises (with 99.4% of them in the private sector), employing more than 187.6 people [59].

The sample was selected in two stages. The first one made use of the Kompass database purchased and the database of the Lodz branch of the Polish Textile Association, which allowed to obtain the sampling frame including 1000 enterprises (duplicate records were eliminated). 300 enterprises were drawn, with 120 enterprises ultimately taking part in the first stage of sample selection. In the case of 22 enterprises, data was missing, which was why 98 valid questionnaires were received in this stage (32.7% of response rate). In order to increase the sample size, we used the database from a career services center of one of the largest universities in Poland. The database accessed offered data of textile and apparel enterprises that employed the university's students and graduates. The database included 402 enterprises. Duplicate records and large enterprises were eliminated. As a result, the second sampling frame covered 320 enterprises from Lodz and Masovia Provinces. Considering enterprises

that refused to take part in the research and missing data, 239 valid questionnaires were received. The survey's realization of the sample was 74.4%. The research ultimately covered 337 enterprises.

In order to avoid a selection bias, the first stage of selection of the sample involved simple random sampling, and in the following stage the sampling frame covered all enterprises from the second database. However, in the case of empirical research, the firm size is an important characteristic [58,59]. Dang et al. [59] indicate that there is a 'measurement effect' related to the sensitivity of empirical results to the adopted measure of the company size. Empirical research can employ such size measures as: total sales, total assets, market value of equity, number of employees, total revenue, net assets etc., however, the literature emphasizes that different size measures correspond with different research areas, while some size indicators only capture certain aspects of an enterprise [59] (p. 160). In this research, we used the number of employees as the firm size measure. We chose this measure because it is widely recognized by entrepreneurs. During the pilot study, it turned out that the number of employees is more neutral than total or foreign sales (these two variables encountered the item non-response problem in the pilot questionnaire study). Besides, in empirical research in small and medium enterprises the number of employees is commonly used firm size measure [60–62].

Survey data is prone to response bias [63]. In order to avoid bias in the way respondents interpret and answer the questions, the following remedies were taken: (1) the questionnaire was drawn up with comprehensible wording, proper question design, and proper format in mind; (2) a pilot survey was conducted in order to test the research tool; (3) the interviewers employed had a standardized research tool and a standardized procedure for conducting the survey (the data was obtained using a researcher-administered survey conducted by eight interviewers).

The reason behind using in-depth interviews for obtaining data was the possibility of interacting directly with persons managing the enterprises studied, thanks to whom some important issues emerged, which would be difficult to predict at the stage of preparations for the interviews. In order to manage qualitative research, a research protocol was developed, covering a number of instructions for the interviews structured in accordance with the logic of activities performed in the process of working on products, marketing communication, and making investments. The instructions did not constitute a strict interview scenario, so interesting issues emerging during the interviews could be explored through in-depth questions.

3.3. Research Methods

In order to identify the relationship between the variables, two- and multi-dimensional statistical methods were employed [64]. The empirical measurement of practice variability was based on the determination of the strength and direction of factors dynamizing activity change. For this purpose, an analysis of variance (ANOVA) and linear regression was used.

Regression analysis was conducted in order to determine the effect of independent variables on the dependent variable y. In the research presented, the y dependent variable, for which the regression equation was estimated, was the practice variability index. It was a synthetic measure considering measurements of many partial variables. The reliability of the index was verified using Cronbach's α coefficient and the Pearson correlation coefficients between the partial variables and the index. In this model, the y dependent variable is an interval variable, while the independent variables are dichotomous.

Linear regression coefficients are then estimated to forecast the value of the dependent variable, while the reliability of these forecasts is higher, the higher the explanatory extent of the dependent variable is, measured with, for example, the determination coefficient. Thus, one looks for explanatory variables, the variability of which will explain nearly 100% of the variability of the explained variable, at the same time trying to mitigate the endogeneity problem. The endogeneity problem occurs when explanatory variables are correlated with the error term in the regression model, which leads to biased and inconsistent parameter estimates. This situation can be connected to the fact that two variables (the dependent one and the explanatory one) are interdependent (there is reverse causality) or, if there

is no direct connection between them, a third variable is responsible for the correlation. Thus, the main sources of the endogeneity problem include: omitting significant explanatory variables, simultaneity (between the explanatory variable and the dependent variable or between explanatory variables), and measurement errors. Some methods aimed at minimizing the endogeneity problem are: (1) a lagging independent variable (see, for example [65]), (2) fixed effects on the omitted variable–an unobservable determinant [66], (3) control variables [67], (4) an instrumental variable [68], (5) a lagged dependent variable [69], (6) dynamic model ([70,71]) [72]. In this research, the regression line is not used to produce any forecasts, and even though explanatory variables were selected in order to maximize the determination coefficient, the Authors are aware of the fact that the analysis did not cover all significant variables being determinants of the described variable. Moreover, there may be some feedback between the explanatory variable and the explained variable. However, the Authors made sure to eliminate one of the main sources of the endogeneity problem, which is the collinearity of explanatory variables (all coefficients of correlations between the eight explanatory variables are below 0.35). The regression was created in order to determine the strength and the direction of the effect of selected variables on the practice variability index and the hierarchy of their importance, which was achieved based on the results of significance tests for regression coefficients, and also based on partial correlation coefficients.

Independent variables for the regression analysis were selected based on a one-factor ANOVA analysis of variance. The aim of this test was to determine whether the independent variables defined factually were the causes of differences in the mean. A decision was made to use the one-factor variance analysis model as it considers each variable separately, so during the following analysis stage the variables could be treated as impact factors in the regression. The analyses were carried out using SPSS software (IBM SPSS Statistics v.25) (See the Supplementary).

Considering the conceptualizations of practice and organizational routine variability described previously in research [73], it was assumed that practice is a system of meaningful, i.e., typical of a given industry, activities that undergo the processes of reproduction and transformation. For the purpose of this research, a practice variability index was determined, covering interdependent manufacturing, organizational, conceptual and creative activities characteristic of the industry, i.e., expressed in the form of schemas that are universally understood by entrepreneurs [57]. Index operationalization was based on an analysis of the literature on management in the textile and apparel industry. Typical activities embracing the practice of textile and apparel enterprises were identified [74,75]. These activities can comprise a model of cyclical practice in the textile and apparel industry, which includes such areas as: (a) merchandising (trend and marketing research); (b) work on the collection structure; (c) sales and marketing; (d) production management including distribution, logistics, and management of past season stock; (e) marketing communication (including visual merchandising and sales volume monitoring; special price offers); and (f) internationalization. In order to measure the variability of practice, an index was developed, based on 45 nominal, dichotomous variables (Cronbach's α coefficient for this scale was 0.758). For the sake of simplicity, it was assumed that each of the dichotomous variables on the scale is of the same weight, while the resulting synthetic measure is an interval variable. The practice variability level was determined by measuring the number of times each of the activities performed in a seasonable cycle was indicated.

4. Results

As shown in Table 1, the test statistics have an associated p-value of 0.05, which indicates that there are significant differences in the mean values of dynamizing factor variables selected according to the values of the practice variability index. The mean values for dynamizing factors significantly differed between groups, and they concerned such aspects as:

1. Firm size measure (a number of employees)

In corporate finance research, size measures are of great significance. However, since Dang et al. [59] show the diversity of size measure proxies, it might be assumed that different measures can determine research implications [59]. Moreover, there is no perfect size measure that would capture all characteristics of an enterprise including sustainability issues. Corporate finance studies demonstrate that, for example, using Tobin's Q and ROA as measures of company performance one can conclude that neither too small nor too big firm size is advantageous, i.e., the tendency to divest is frequently accompanied by company growth [59] (p. 164). The authors indicate f.eg. that total assets matter in such areas as executive compensation, structural diversification, capital structure, and investment policy, and total sales are relevant to such aspects as dividend policy and cash holdings. The authors also agree that when these measures are irrelevant or unavailable, researches can use such alternatives as number of employees [59] (p.175). In the literature on small and medium businesses and entrepreneurship, one of the common size measures is the number of employees [76]. Thus, in this study we chose the number of employees as the size measure. This research revealed more intensive activities in a seasonal cycle of production in medium enterprises (16.84), however, in micro and small enterprises the reproduction of activities in a seasonal cycle was far less intensive (11.83).

2. Everyday Sustainable Practice Reproduction

It would be difficult to discuss sustainability practice without referring to everyday activities performed by people in enterprises and the way they implement sustainability in their everyday practice [51]. Today, the sustainability imperative determines the adaptation to changes and operation in a seasonal cycle in the textile and apparel industry.

Responsible stock management in textile and apparel enterprises is one of the most significant aspects of environmental responsibility. Sustainability is regarded as careful management of resources. In the textile and apparel industry, clothing reuse activities save 90 to 95% of the energy needed to produce new items [77] (p. 66). Resale of stock to other enterprises may involve clothing reuse, recycling as well as redesigning. It has been found that enterprises that manage their stock in a responsible manner by reselling it to other companies conduct much more intensive activities in a seasonal cycle, which is reflected by the practice variability index (17.53). Enterprises that do not adopt to environmentally responsible practice of stock management through resale are far less involved in activities related to the product development cycle (11.33). Similarly, enterprises reselling their stock in outlets demonstrate a much higher level of activity intensification within the seasonal cycle of production (17.01) than enterprises that do not undertake such activities (11.68).

Challenges faced by sustainability include efficient distribution and retail. Considering a shortened life cycle of apparel products, enterprises use RFID solutions to optimize the flow of goods through the supply chain. However, these solutions are economically purposive rather than eco-friendly [77]. There is a need for developing new web technologies capable of collecting just-in-time information that would make it possible to quickly plan and perform activities within the product development process without wasting energy or resources. However, such advanced solutions are frequently unavailable to SMEs, so it can be concluded that the use of online tools has a positive effect on the improvement of the sustainability level. Therefore, it has been noted that enterprises distributing items on the Internet conduct more intensive activities in the seasonal cycle of practice (16.03) than enterprises that do not use online tools for distribution (10.81).

3. Sustainable Practice as Situated Knowing

Sustainable practice is based on situated learning and knowing. As long as sustainability is built on new thinking and operating [46], it may require investment. From the practice-based perspective, it is assumed that people use technology in everyday practice in a heuristic way. Therefore, incremental sustainable change in organizations is rooted in situated knowledge that is stored in everyday activities, technology and artefacts. This research showed more intensive activities in a seasonal cycle of

production in enterprises that made investments in new technologies on account of foreign customers (18.53). In the case of enterprises that made no investment as a results of foreign orders and customers, the reproduction of activities in a seasonal cycle was far less intensive (11.69).

4. Sustainable Practice in Terms of Value (Co)Creation

The effect of foreign customers' activities on the intensification of sustainability practice is connected with the process of value (co)creation. Sustainable organizations revolve around collective activities of resource reconfiguration. These processes can be based on planned as well as spontaneous activities related to seizing opportunities. It has been found that the filling of untypical orders speeds up certain decisions. In cases in which these decisions concern technological investments/export expansion/opening a sales office abroad, enterprises get much more involved in processes taking place in a seasonal cycle (14.29). However, when these decisions are connected with other aspects, the involvement level is relatively low (8.08). The research results indicate that decisions about export expansion are particularly significant (16.12).

It has also been found that enterprises which change the manufacturing process and start using more expensive resources/material on account of foreign customers demonstrate a higher level of intensification of activities performed in a seasonal cycle (15.96). The activity level in enterprises that do not undertake such activities on account of customers is much lower (11.58). Introducing changes in production processes under the influence of customers is an area of resource reconfiguration and a new value, while the material quality is a crucial factor of sustainability issue in the textile and apparel industry. Today, high material quality is associated with such notions as: low-chemical-use fibers; low-energy fibers; low-water-consumption textiles and dyeing processes; animal-friendly fibers.

Table 1. Results of the analysis of variance concerning the differences in the mean values of factors dynamizing practice.

Factors Dynamizing Practice Variability	Enterprises	Mean	Standard Deviation	N	Sig. of F
Firm Size Measure	Micro and small	11.83	5.782	259	0.001
	Medium	16.84	6.433	76	
	In total	12.97	6.288	336	
Stock Management (resale of stock to other companies for a lower price)	Yes	17.53	6.178	90	0.001
	No	11.33	5.426	244	
	In total	13.01	6.269	333	
Online Sale as A Form of Distribution	Yes	16.03	6.276	141	0.001
	No	10.81	5.230	194	
	In total	13.01	61.242	335	
Decisions About Investments in New Technologies are Made on Account of Foreign Customers	Yes	18.53	5.839	66	0.006
	No	11.69	5.585	262	
	In total	13.06	6.263	328	
Stock Sale in Outlets	Yes	17.01	6.300	83	0.001
	No	11.68	5.675	250	
	In total	13.01	6.269	333	
Filling non-standard Orders Speeds up Certain Decisions	Decisions about technological investments/export expansion/opening a sales office abroad	14.29	5.637	263	0.001
	Other decisions	8.08	6.406	63	
	Total	13.09	6.284	326	
Filling non-standard Orders Speeds up Decisions About Export Expansion	Yes	16.12	5.696	141	0.001
	No	11.30	5.929	205	
	In total	13.09	6.284	326	
Decisions about Changing the Production Process (using more expensive resources/material) are Made On account of Foreign Customers	Yes	15.96	6.204	111	0.001
	No	11.58	5.766	217	
	In total	13.06	6.263	328	

Source: Own work.

The aim of the next step of the statistical procedure was to determine the nature and degree of association between variables (Table 2). Regression analysis revealed the strength and the direction of the influence of selected sustainable factors dynamizing practice variability in textile and apparel

enterprises. The goodness-of-fit criterion was summarized by a *p*-value ($p < 0.001$) as well as *adjusted* R^2; the strength of association is measured by the coefficient of multiple determination (*adjusted* R^2). The regression model explains 61% of the variation in the dependent variable (*adjusted* $R^2 = 0.61$).

Table 2. Results of the regression analysis for determining associative relationships between sustainable dynamizing factors and practice variability in textile and apparel enterprises.

Sustainable Dynamizing Factors	Regression Coefficients	*p*-Value	Partial Correlation Coefficients
Constant	2676	0.001	
Stock Management (resale of stock to other companies for a lower price)	4099	0.001	0.407
Online Sale as a Form of Distribution	3537	0.001	0.389
Decisions About Investments in New Technologies are Made on Account of Foreign Customers	3213	0.001	0.296
Filling Non-standard Orders Speeds Up Certain Decisions	3080	0.001	0.273
Stock Sale in Outlets	2696	0.001	0.265
Firm Size Measure	2163	0.001	0.217
Filling Non-standard Orders Speeds Up Decisions about Export Expansion	1887	0.001	0.207
Decisions about Changing the Production Process (using more expensive resources/material) are Made on Account of Foreign Customers	1529	0.002	0.172
Model evaluation			
Adjusted R^2	0.609		
Fisher's Test (F)	63.575	<0.001	

Source: Own work.

The analysis carried out clearly indicates that environmentally friendly stock management plays the most significant role in the dynamization of seasonally reproduced practice, and, as a consequence, in sustainable incremental change. Analysis of the values of partial correlation coefficients shows that reselling stock to other companies for a lower price is strongly connected with intensive activity with regard to such processes as product development, marketing, distribution, investment and internationalization of activities expressed with use of the practice variability index. Ecological knowledge and life-cycle environmental awareness is explicit at the final stages of value chains. The way enterprises manage unwanted garments or materials reveals truly sustainable organizations. Still, SMEs require sustainable practices to bring about some economic value. Therefore SMEs get involved in activities based on resale (0.407). Since, there is an influence of performing actions on responsible stock management and the dynamizing of sustainable practice variability, then that is a proof of Proposition 1.

Another factor showing great potential for the intensification of activities in seasonal practice cycle is the use of online tools in sale (0.389). Using the Internet in communication and distribution processes may seem obvious. However, there are also web-based tools for planning and controlling distribution and sale, which offer some benefits with regard to limiting waste material, energy consumption, and gas emissions. The values of partial correlation coefficients also indicate a significant part of investments in modern technologies (0.269). Moreover, this is a factor related to processes of value (co)creation with customers, as decisions about investments are taken on account of foreign customers. The effect of this factor on the intensification of practice variability entails potential input of technology-in-practice [38]. In the textile and apparel industry, new technologies are oriented towards the improvement of the material quality, which today is connected with eco-friendly solutions. New technology requires new routines and capabilities. Therefore, this aspect is linked with situated learning.

Factors with a slightly weaker effect are related to value (co)creation. This involves filling non-standard orders having an influence on speeding up decisions about technological investments/export expansion/opening a sale office abroad (0.273), responsible stock management, and resale in outlets (0.265). The subsequent factor can be treated as a supplement to the most significant of the influence categories identified (0.417).

The firm size measured as a number of employees is of a slightly weaker effect (0.217). This means that for medium enterprises the practice variability index was higher than for micro and small enterprises. Therefore, this a proof of Proposition 2.

Factors with the weakest effect were also found in the areas of value (co)creation. One of them is: filling non-standard orders speeds up decisions about export expansion (0.207). Interestingly, this factor refers to activities involving spontaneous responses to the opportunities arising (untypical orders). It can be thus concluded that the area connected with the seizing of opportunities is worth exploring as part of in-depth qualitative research. A factor with the weakest influence involved activities connected with taking decisions about changing the production process on account of foreign customers (using more expensive resources/material) (0.172). Identification of this factor can be treated as a supplement to the much stronger effect of investments in new technologies on account of foreign customers (0.317).

Synthetic results of the quantitative research indicated key issues that were then analyzed as part of in-depth qualitative research. These were sustainable factors dynamizing practice in a seasonal cycle, which can be considered from the perspective of: (1) (2) the very specific activities performed in season cycle starting form sustainable production of material through ending with the disposal of garment and textiles; (3) spontaneous actions in sustainable practice reproduction; (4) sustainable value (co)creation. Since the firm size measure was initially treated as a separate category, the qualitative research will use the number of employees as the size firm measure. Considering this, the qualitative part of the research referred to three main aspects of sustainable practices: (1) water use in finishing processes; (2) the recycling of textiles; (3) the involvement of producers and designers in value (co)creation. These aspects were chosen purposefully, and they concerned the first production stage (sustainable water use), the last stages of the textile life cycle (reusing unwanted materials) as well as human dimension of sustainability (value (co)creation in the apparel industry accompanied by the reflexivity of sustainable practices). Each of these aspects was represented by the purposefully selected enterprises. 'The criterion of deviations' for sample selection was used, with the aim to enhance the theory [78] (pp. 273–276). Activities expressed using the practice variability index covered routines in the process of product development in a seasonal cycle. Thus, it might have appeared that textile enterprises would not fit the theoretical approach adopted. The decision to include such enterprises stemmed from cognitive curiosity. It may be assumed that textiles are essential at the very beginning of the fashion cycle, and therefore, they pose a challenge to the sustainability of everyday practice in enterprises. It is worth noting that at the very end of the garments' life cycle there is the issue of textile disposal. Hence, this article presents contrasting cases. The informants were (co)owners of the enterprises. The research material was gathered over a period of eight months, and its analysis took more than a year.

This research used the methodology of grounded theory. The process of generating the theory was based on the iterative coding procedure: the interviews were repeatedly read, listened to, and compared with the available literature. The coding involved several stages: the first stage, the so-called open coding, consisted of drawing up an initial list of codes, which then provided a basis for selective coding (with the central issue being the category of spontaneous activities). This was followed by three rounds of theoretical coding, during which new theoretical categories emerged. During the last stage, a synthetic image of the processes analyzed was created.

4.1. Water Use in Finishing Processes

In the case of sustainable practices in the recurrent product development cycle, some of the main problems are enormous water consumption and chemical pollution. In textile and apparel enterprises, sustainable water and energy management, and the selection and use of chemicals can be implemented in accordance with BAT (Best Available Techniques) guidelines from the IPPC document. The European Commission, Integrated Pollution Prevention and Control. Reference document on best available techniques for the textiles industry, 2003, 626. (http://eippcb.jrc.ec.europa.eu/reference/). The textile supply chain begins with the harvesting or manufacturing of fibers, which is followed by finishing

processes, e.g., pretreatment, dyeing, printing, washing, bleaching or spinning, weaving, knitting etc. Innovation emerges when searching for the best practices within these processes. People-friendly fibers are low-chemical. Regarding this issue, there is a discussion on the primacy of GM fibers over IPM (integrated pest management) practices [79]. However, since wet processes are accountable for most of the water demand in the industry, one of the most sustainable solutions is a closed water circuit in textile dyeing plants [80] (p. 18). Another, however, more costly, solution involving the reuse of textile waste water is based on AOPs (Advanced Oxidation Processes). AOPs are chemical pretreatment procedures that make it possible to degrade biologically persistent pollutants. Today, AOPs are still high energy-consuming methods [80] (p. 2). Thus, low-energy-use fibers pose a big challenge to sustainable practices with regard to the textile and apparel production. This issue is connected with releasing carbon dioxide into the air, and therefore climate change.

Alfa is a textile dyeing company located in the Lodz Province in Poland. It is a medium enterprise according to number of employees (approx. 250 employees). Lodz has a tradition of textile manufacturing dating back to the 19th century. This enterprise implemented BAT guidelines, which resulted in the adoption of a sustainable wastewater management system. The company uses its own unique solutions as part of the wastewater management system, thanks to which it obtains economic and environmental benefits and is the market leader in terms of innovation.

Analysis of the qualitative data allowed to identify three categories that are of great significance for the process of creating sustainable values from the practice-based perspective: (1) purposive activities; (2) value assessment; and (3) sustainable practice institutionalization. See Table 3.

4.2. The Recycling of Textiles

The disposal of textiles is twofold. Its first aspect is the behavior of individuals that dispose of unwanted clothes. The remedies for that problem are: (a) rechanneling old or worn clothes to high-end and vintage stores as well as second-hand shops; (b) a 'take-back scheme' that has been launched by some of the global chain companies (they offer discounts when customers give them unwanted garments); (c) recycling synthetic fibers and redesigning ends of run [56] (pp. 63–73). The second pillar is invisible to high-street consumers, and it is based on recycling textiles that cannot be used in primarily planned production, i.e., the purchase of textile waste, such as cotton, viscose, polyester, polyamide, acrylic, wool as well as overlock cut-offs, edge cut-offs of knitted material etc. Enterprises dealing with the processing, cleaning, and defibering of such material may then produce sustainable products of a different kind. However, this often requires good practices based on unique solutions.

Beta is a small (20 employees) textile recycling company located in Lodz Province in Poland. The enterprise was created based on scientific knowledge of the production and use of biofibers for the reclamation and stabilization of barren land, such as sandy shores, slopes of earthwork structures made of less fertile mineral soil, e.g., at the construction sites of roads and highways. Today, the company produces ecological lawns using all kinds of textile waste. The company is also working on an original, more economical, and more sustainable technology for the production of lawns.

Analysis of the qualitative data allowed to identify three categories that are of great significance for the process of sustainable value creation from a practice-based perspective: (1) trial-and-error learning; (2) value assessment; and (3) early emergence of sustainable practice. See Table 4.

Table 3. Sustainable value creation in low-water-use finishing processes.

Categories	Description	Illustrative Data
Purposive Activities	The company undertook purposive activities consisting in the development of a modern wastewater treatment system, following BAT guidelines. Innovative activities were performed in collaboration with a technical university (value cocreation took place within the relationship between the company and an academic institution).	The reason why we got interested in this division into streams in the first place were the BAT guidelines. This is a reference document, a type of annex to the IPPC directive, directly providing techniques you should use so that the streams of wastewater get treated. (. . .) These are the best practices available, which you can use but it's not obligatory. [re collaboration with a partner] [We did this] on our own, with support from the the Lodz University of Technology. Meaning more or less Professor L.'s team, and then the cooperation became long-lasting as a result of which I defended my PhD dissertation.
Value Assessment and the Emergence of Sustainable Practice	Positive assessment of the value created is based on the institutionalization of the innovation leadership. The sustainable practice influences other enterprises as well as the values of the company in everyday performance. Such aspects as safety, eco-humanology, and speed are of key importance. CSR is interpreted by the entrepreneur as a kind of an imperative: taking care of the environment is driven by potential economic effects, while pollution generates costs.	This was more of an initiative undertaken by our company, I mean we make our customers more aware of the activities our company is involved in; I mean our company is this leader on our Central European market, the change leader. The things we introduce in our company as some form of innovation are usually noted by our competitors, and they try to copy them. Definitely, the safety of textile production is put first. However, the best results in this area would be achieved if it was possible to use 100% clean water. I mean using super fresh, clean water for every process, every bath, at all stages, for each rinse. Then no secondary pollutants would be introduced. But we'd have to use half as much water, so it's all a matter of compromise. Either/or. Or we conduct the process in this well-thought-out manner, so that some of the water is returned, and at the end, for example, we use clean water to wash out all, let's say, pollutants, and on the way there are some quality control systems, so we're able to say whether additional pollutants have been introduced. And in the end we're able to guarantee the right quality and actual safety. This is a great responsibility, mine as well, because I'm the main originator of these solutions, not to contaminate products with secondary pollutants. So far, we've had no problems receiving certificates connected with eco-labels, such as the Oeko-Tex Standard 100, which is very restrictive and demanding when it comes to these eco-humanological properties. I mean this potential harmfulness, or even irritation of the skin of potential users, but not only the skin, as Class 100 includes textiles for babies, and the whole research process is oriented towards direct contact with saliva or even contact (. . .) in the form of biting, chewing. (. . .) The whole treatment process takes eighteen minutes. But the fact is we're doing this for money, because we need to cut costs. And when we lower consumption, then we save up more. And this is followed by environmental engineering technologies, including textile engineering, because if we transform and improve the production process and build up considerable savings in this area, this will transverse into some environmental effects, because we use much less energy in our production processes, for example, for heating, and much less water, and much fewer chemicals, so the effect is both environmental and economic. The fact that we treat this water offers us much more in economic terms because we cut our clean water consumption by half, and we don't have to pay any environmental fines connected with pollution emissions. As I understand it, corporate social responsibility is a double-edged sword. If it's beneficial for me or, let's say, if it's beneficial for others, then it's also beneficial for me. This is how it works. But if I harm others, ultimately I'll also harm myself.
New Sustainable Practice Institutionalization	Initiation of cooperation with a technical university resulted in the creation of three wastewater treatment plants. Nearly half of the wastewater is returned and treated for the purpose of re-dyeing. The company manages three streams: (a) biodegradable; (b) the one that undergoes electrocoagulation treatment; and (c) difficult to recycle, which is treated, however, 50% of wastewater is discharged into the municipal sewer system. Sustainability of practice has an effect on the holistic system of the company. As it was found, a constant stream of sustainability practices influences incrementally the upcoming activities–entrepreneurs have *ecohumanological* ideas about how to implement a fast-track chemical control system of hazardous substances.	There are two treatment plants, from which water is returned to production processes and can be reused (. . .), so the first one is in line with biodegradable wastewater that undergoes biological treatment, membrane filtration, and then ozonation, after which it is returned (. . .) as process water for such processes as rinsing at the end. There is a separate wastewater line with non-biodegradable wastewater heavily polluted with such substances as salts, which is chemically treated through so-called electrocoagulation (. . .). This is the second line, in which wastewater is also treated, and then recycled and returned for production processes but as brine (. . .) and this water is directly used to obtain salt solutions. (. . .) it is used for re-dyeing. And there is a third line with water that, in our opinion, can't be recycled. It is pretreated in a flocculation/coagulation system, we can say that most pollutants are removed in this process, the treatment level is, let's say, about 50%, and this wastewater is later discharged into a combined sewer system, the municipal system. So that the remaining wastewater is treated up to a level required by local law. (. . .) About 40% of the whole water used can be returned. [re the construction of the treatment plants] The first one was the biological plant, then this flocculation/coagulation system that pretreats wastewater before it is discharged into the municipal sewer system, and finally brine, right? Because this was the most advanced project in technological or, let's say, conceptual terms. (. . .) Because this is the first treatment plant of this kind in the world. In the world, that's right. There is no such solution, with a company attempting to separate brine and treat it so that it can be reused for dyeing. Even scientific publications don't describe any research indicating that someone has achieved such satisfying results of wastewater treatment.

Source: Own work.

Table 4. Sustainable value creation in the recycling of textiles.

Categories	Description	Illustrative Data
Trial-and-Error Learning Activities	The company is testing and implementing an innovative technology for the production of needle felt non-woven fabrics using tufting. In this case, a decision to stop using polyester threads would mean production entirely based on textile waste. The activity was initiated spontaneously as a result of a large order. Before that, the company had been oriented towards felt-based production. Large orders placed made the entrepreneur look for new production methods based on bio nonwoven fabrics.	You have to check, as it's a different technology, what will happen to the material–mostly sowing material. There is a new technology based on, how shall I put it, nonwoven fabrics stitched with polyester thread. This is a kind of fleece but stitched, well, you've seen it. And now we'd like to eliminate these threads and use felt technology, meaning some kind of tufting. Tufting, but with an additional knitted base. Because tufting itself doesn't ensure durability, right? This material would be pretty weak, and the Polish standard provides for minimum fabric durability, while what we've done here, you can also see it at the back, there are samples, and we've even seen some sprouts (. . .). We've made five different versions, and four of them have worked, one hasn't so far. We'll see. It's a coincidence, these have only been some tests to learn how to handle felt and how to make it more durable (. . .) And the idea to do these, to change the production technology of these bio non-woven fabrics with seeds, emerged because the output was low. And this irritated me. We had very little time to start producing this bio non-woven fabric using this machine (because we mostly produced felt), for example, there were two shifts when we could forget about the felt and produce the bio non-woven fabric, and they would make 500 linear meters per shift, then I thought it was pointless. There were no orders, I could plan nothing etc., as generally, we treated this bio non-woven fabric as an extra product (. . .) But, well, it would be a pity if we resigned, and then an order for 120,000 m^2 came.
Value Assessment and Early Emergence of New Sustainability Practice	The initial assessment of the newly created sustainability value is positive (in four out of five samples the seeds sprouted). The production cost is falling, and the durability of such a bio non-woven fabric is growing considerably.	The idea is to do it using a cheaper method. Most of all, when it comes to the fabric cost, and leaving aside the threads which are the only things there, together with seeds, that aren't waste, but have to be normally bought as a regular resource. First of all, you have to spin it on some spinning machines, and then bring it, and so on. Whereas in this method, everything would be based on waste, the output would increase several times, the fabric cost would even fall thanks to the elimination of the threads, and thanks to this non-woven fabric durability would be several times higher than in the previous version. The problems were whether tufting would destroy seeds, and whether the fabric would become some kind of a barrier to the roots. It turns out that, I don't know, these needless obviously didn't damage the seeds because they sprouted. The tufting made the fabric more porous, because if a few thousand needles pierce something so quickly, then holes appear, and this probably made some space. And so the roots–we checked it–got through, so everything is alright.
Institutionalization in the Process of New Sustainable Practice Creation	Institutionalization of new sustainable practice takes place–a new production line is created, but it does not require any additional investment in machines. The use of technology changes.	Some of these machines are shared, meaning that the same machines are used to produce felt and the bio non-woven fabric. Only the last stage is different. In our version, when the material is received on the back, then it is for the bio non-woven fabric, but when we change the direction of rotation, the outside underwent tufting. Recently we've received one [request for quotation], and the customer wants to know the price.

Source: Own work.

4.3. The Involvement of Producers and Designers in Value Co-Creation

Sustainability is based on actions performed on individual and collective levels [56] (p. 143). This kind of 'engagement' emerged within the concepts of co-designing clothes with their users and perceiving the role of entrepreneurs as sustainable and aware facilitators of sustainable ideas. In the business area, one can also observe value co-creation by a variety of business actors, e.g., cooperate enterprises made in order to launch specific products; enterprises and scientific institutions reconfigure their resources to find sustainable solutions; designers actively seek local producers that turn their ideas into products. The point is that many of these activities come into being in a spontaneous manner. At the same time, there are differences in the reflexivity of decisions taken in the course of

sustainable practices. Some sustainable actions are taken inadvertently, some in a process of trial and error, and some are the result of a planned strategy of a market leader.

Zeta is a micro company (9 employees) located in Lodz Province (Poland). When starting the enterprise, the owner and his main partner already had previous experience in the knitting industry and in running a large company. The entrepreneurs prefer work in smaller companies. Today, the company deals with dyeing, designing, packaging, improving quality, i.e., twisting, rewinding, spooling, finishing, soaking knitting yarn (cotton, wool, acrylic, Lurex) with antibacterial, bactericide agents, and importing it. The enterprise is attempting to retain its present size, with emphasis on quality (as the owner said: "I want it to be small but to follow the latest trends").

Analysis of the qualitative data allowed to identify three categories that are of great significance for the process of sustainable value co-creation from the practice-based perspective: (1) spontaneous actions; (2) value assessment and early emergence of new practice; and (3) sustainable practice institutionalization. See Table 5.

Table 5. Sustainable value co-creation in an apparel enterprise.

Categories	Description	Illustrative Data
Spontaneous Actions	Sustainability is based on socially constructed spontaneous actions, with joint involvement of producers and designers. Designers are in fact laymen fascinated by fashion. The company gets involved in the process of creating fashion items from scratch. The co-designing is based on shared understanding and local resources and knowledge. Producing and designing locally requires creative thinking. Fashion products designed by aficionados promote sustainability as opposed to fast fashion trends. The company works with bloggers.	[description of preferred collaborators] These are people who know nothing about the textile industry (. . .). Visionaries, enthusiasts full of passion, who have nothing to do with the textile industry, and suddenly they come up with an idea but can't think of a way to solve the problem. Sometimes, it's completely imaginary, and it seems very distant. There are some funny online companies, created particularly in Warsaw, Poznań, Cracow . . . These young people (. . .) don't really know what to do. And they start coming up with some things. Now you ask me who I like collaborating with the most, and this is your answer. Some girls come to me, one, two, five, they're in their twenties and have no idea what they want to do, but they want to deal with clothes, I don't know, some other things as well, they want to make pillows, bedclothes, some things for dogs [laughter].
Assessment of Co-created Value	Sustainable co-created value is positively assessed by both parties. In the past, there was even a daughter company established. It collapsed, however, and the practice of cooperating with local designers was initiated.	And this is the most important thing. But when you start creating, then something emerges, you can see it can be done, and this is definitely better. I even have those drawings, they are worse than those of a five-year-old [laughter]. Really, but we create things based on such drawings. These are the people I like working with the most, because if I were to only consider the situation on the market, I wouldn't want to do anything anymore (. . .). For example, once we established this company (. . .) we gathered some bloggers and, for example, they started with designing T-shirts, but then they also designed other clothes, sweatshirts, and some other things. But when we went to some fairs, when we sent them the first products and they saw them, they said: "Oh, that's impossible. Did I really design it?" (. . .) The girls can sell it for PLN 150. We're not scientists. We're a company that has to generate profit. Another issue is that an idea is one thing, but it has to be something that will sell, something people will want to buy. So the fact is that if for every 10–15 things we do here one sells, we're happy.
Sustainable Practice Institutionalization	Sustainable practice is reproduced on a daily basis. Nowadays, the company cooperates with twelve collaborators.	Yes, for dogs. Don't laugh, it's a very serious project, products made for dogs. You have a dog. We make a sweater for you and a sweater for your dog, made of the same material, very similar to yours, and then you and your dog can wear them together [laughter]. In the USA, five years ago, I think, a girl started to do something like that, and she just built an empire. And the idea here was the same. A visual artist came to me and said that she would start doing something like that. But then she started saying that she was not a mother, she was single, so she had more things to do and things like that. And that she had no time for this. But these girls [bloggers] infect you with their enthusiasm, passion, and the fact that they really want to do something, right? And they keep pestering me, calling, and asking whether I've already done it. They want to see it already. I like working with them the most (. . .) At the moment, I'm working with 12 such companies. We start talking and someone says: "You know what, I have this thing, I produce this, and I want this to have other properties, to be made in a completely different way", right? And then you take a seat, you make some notes, and start wondering, and you slowly figure this out. I'll take this from that one, I'll modify this, I'll do this that way, then we make a sample, we send it, and it turns out that's exactly right. And if it's not? It's fine, we then know that the direction was wrong, and we start looking for other ways. But I never just sit, think for some time, and say: "Oh, that's what I'm going to do now". No. I don't have enough knowledge for this. I don't know the market enough, I know too little.

Source: Own work.

5. Discussion

The research shows that sustainability aspects influencing incremental change are anchored in everyday practice in organizations. The focal points of sustainable practices in textile and apparel enterprises have a twofold character and they challenge the way of thinking of fashion products and business models. According to the fundamental tenets of the practice-based perspective, routine activities are crucial for accomplishing work, while recurrent practices, organizing and change are interlinked [9–13,32–34]. Thus, the change of practice is incremental and takes place on an everyday basis. The short life cycle and the recursiveness of everyday practice impacts ever-increasing resource consumption and environmental pollution. Thus, taking into consideration the issue of sustainability in textile and apparel industry, the practice-based approach offers a broad perspective on everyday actions, values, standards, resource reconfiguration, and technology that determine sustainable change. The presented research made it possible to specify the power and direction of the sustainable dynamizing factors of practice variability. The crucial aspects that influence practice variability in the product development processes are: (1) everyday sustainable practice reproduction; (2) sustainable situated learning and knowing; (3) sustainable value (co)creation.

In textile and apparel enterprises, a big variety of products and a short life cycle represent a challenge to the supply chain strategy. Productive capacity allocation, inventory strategies, allocation of suppliers and points of sales across borders as well as the synchronization of processes in product development cycle diverge [18]. There is a plethora of practices performed as part of the product development process and supply chain strategies [77,78,81]. However, the applicability of findings of research aimed at identifying the best practices is limited, and it is difficult to generalize its results [18]. Therefore, scholars emphasize the need for more quantitative analyses, real-life case studies, and multi-product and multi-period analyses [82]. In this study, we treat the practice variability index as an empirical construct covering a set of activities undertaken in the product development cycle and in untypical situations (especially those involving untypical orders).

Marisa de Brito et al. provided an overview of the stakeholders' perception of sustainable fashion retail supply chains in Europe. The results show that there are internal and external organizational aspects of sustainable strategies [81]. In terms of internal organizational aspects, highly skilled workforce and multi-disciplinary teams are crucial for achieving product or process innovation, while external organizational aspects embrace sustainable logistic solutions [81].

Our research adds the perspective of SMEs to these issues. Highly skilled workers and multidisciplinary knowledgeable teams are the crucial factors in the achievement of innovational leadership (the case of Alfa). In Zeta, interactive learning skills were important to value (co)creation. Moreover, since the quantitative research results show that decisions to invest in new technologies are made on account of foreign customers, the case of Beta enterprise indicates that major innovative solutions can by driven by lost possibilities of receiving large orders from foreign customers. These observations open up a new dimension of research into sustainable practices in SMEs, which is connected with technology and interactions between actors and artifacts as part of knowledgeable practices [12,35–37]. In our study, the sustainable logistics issue was omitted. However, the research has shown that textile and apparel SMEs tend to reduce transportation costs, consider geographical proximity when selecting local suppliers and support small manufacturers by cooperating with enterprises from developing countries [19] (p. 666). Although, in our research, the logistics issue was not preeminent, it is worth noting that geographical proximity and the creation of a sustainable social environment were aspects identified in the case of Zeta enterprise. The entrepreneur readily designed and produced for the local culture together with local artisans.

Our findings contribute to a growing body of research on sustainability in strategic management in the fashion and textile industry. Prior quantitative studies mostly covered diverse and complex samples of SMEs, large enterprises and consumers [20,83,84]. However, Caniato et al. initiated a discussion on the differences between small enterprises and large companies in terms of adopting green practices. Their research was based on five case studies, and it demonstrated that some results

vary depending on the size of the observed enterprises. Sustainable product design, green production processes and the supply chain design were of key importance in both groups of enterprises, but there were differences in practices leading to the implementation of these processes. Caniato et al. [19] argue that since international corporations rely on external production, internal processes have a minor effect on their environmental performance. The center of gravity is thus shifted to supply chain practices as the process ends with the sustainable value for the customer. Moreover, companies incrementally influence sustainable change by affecting their suppliers' practices. On the other hand, small enterprises tend to control the manufacturing process directly and they select their suppliers carefully according to sustainable criteria. In this paper, we have investigated practices that are performed in the product development cycle. The research puts emphasis on SMEs. We proposed an empirical index of practice variability in the product development process. Our results indicate that the intensity of practice variability in medium enterprises is higher than in micro and small enterprises, which may suggest that the larger the enterprise is, the more dynamic the processes reproduced cyclically in the product development process are. Multinational groups determine the pace of the fashion cycle, (co)create mass customer needs and control their choices. Global brands are the main advisors to individuals and local business partners. They may also dominate the transformation of traditional practices into more sustainable ones. Therefore, we see that an inquiry into drivers of sustainable practices performed in the fashion cycle may be focused on large multinational enterprises.

A synthesis of the conducted research reveals three issues. Firstly, there is the importance of specific activities performed in a seasonal cycle, starting from production of textiles and finishing with issues related to sustainable disposal. The results offer empirical evidence with respect to Proposition 1 that responsible stock management is a key factor influencing the practice variability index.

Scholars associate responsible stock management with the utilisation stage of fashion products life cycle [83]. Due to the problem of a short life cycle, there are such sustainable practices as: optimization of the life of fashion items through reusing, repairing, sustainable care, designing for low energy care (e.g., low ironing, no laundry, design 'for creasing and stains', resale and redistribution) [56]. Since much of these practices depend on sustainability awareness among consumers, researchers make efforts to identify clusters of consumer behaviour and then propose appropriate sustainable scenarios for enterprises [83]. Our study revealed a high impact of responsible stock management on the practice variability index.

Secondly, the role of sustainable value (co)creation is crucial for the incremental change of everyday practice. Cross-sectional data from over 20 countries confirms that operational sustainable practices are positively associated with practices related to the cooperation with suppliers. Managers responsible for sustainable product development communicate their goals to suppliers and thus they get involved in a shared sustainable process [84]. In fact, these processes may be deemed as sustainable value (co)creation.

In our research, value (co)creation is analyzed in reference to the revisited tenets of service-dominant logic (relationships between enterprises and their partners) [16,40–43].

Thirdly, spontaneous actions influence sustainable practice change. The research revealed interesting determinants of practice variability that refer to seizing opportunities.

The results show that the firm size is a factor that also has an effect on practice variability. The practice variability index is higher in medium enterprises than in micro and small enterprises (Proposititon 2). Based on the idiographic perspective, key theoretical categories have been specified in the institutionalization process of new sustainable practice: (1) purposive (planned) vs spontaneous activities; (2) assessment of value and the emergence of new practice; (3) institutionalization of new sustainable practice.

The collected empirical evidence indicates that both purposively planned and spontaneous activities, reproduced in seasonal practice, may initiate sustainable incremental changes. An innovation leadership position of an organization influences the way sustainable improvements are performed. In case of the textile dying company, a sustainable wastewater management system was implemented

in a planned manner according to BAT. The three streams of wastewater were designed on the basis of very specific innovative knowledge: the first 'low-loaded' one that undergoes ultrafiltration and ozonation is the source of purified water that may be reused. The second stream with high pH values is treated chemically (ozonation, electrocoagulation) and further reused in dyeing. The third 'high-loaded' stream is also purified using the coagulation-flocculation system, however, it cannot be reused [80]. The wastewater management system required carefully planned inventive activities that impacted on the company's innovation leader position. If wastewater management results in economic benefits, the owners are going to improve the system in the near future; therefore, sustainable change is of incremental character.

In the case of Beta company, a great impact of spontaneous activities was observed. The analysis made it possible to identify the 'trial-and-error learning' category that contributed to institutionalization of new, sustainable practice. The reason for starting work in the scope of more intensive bio non-woven fabric production involved large orders and the possibility of losing the profits. The collective activities performed by the owner and the team resulted in the invention of a less expensive and more eco-friendly method of bio non-woven fabric production (without polyester thread). The enterprise does not, however, take the market leading position, and its innovative activity is maintained due to economic reasons. A positive value assessment, based on the conducted experiments, determines whether sustainable practice is institutionalized. Moreover, the interview found that the entrepreneur had no plans to obtain financing from local government institutions for the implementation of innovation. This was caused by the entrepreneur's negative experiences concerning the use of such subsidies (bureaucracy and problems with deadlines when settling the funds).

Thus, a detailed analysis of the research leads to the first post factum hypothesis:

Hypothesis 1. *Innovation leadership moderates the relation between purposive and spontaneous activities in the value of the creation process.*

Zeta company represents the case of spontaneous activities, initiating practice incremental changes with regard to human dimension of sustainability issues. The knitting industry company designs and produces knitted items in cooperation with designers and aficionados. The everyday activities are based on shared learning and understanding. If the sustainable value is positively assessed by both parties, then a new practice emerges. Adaptability capabilities are observed. The entrepreneur emphasizes the difficult process of working on sketches and the successful results of the work. Revising the scale of local apparel production is a problem worthy of more in-depth research, especially in the face of fast-fashion model hegemony. There are several issues that should be taken into consideration: the local entrepreneurship activity; the production of more 'slow-fashion' items'; the production of unique garments with which people could identify; the awareness of entrepreneurs and clients of environmental issues connected with their real needs. This study emphasizes the fact that the key factor of institutionalization of sustainable practice is the new value assessment. As evident from the research, an important factor in value assessment is the economic aspect.

Due to the thorough analysis of the research, a second post factum hypothesis can be formulated:

Hypothesis 2. *There is a positive relation between economic benefits and sustainable value (co)creation.*

Summing up, our empirical findings and related theoretical deliberations allowed us to complete the following research tasks:

1. An empirical index of practice variability in product development process in textile and apparel SMEs was created;
2. The strength and direction of factors dynamizing the variability of practice were determined;
3. Based on the nature of dynamizing factors, areas of effect on sustainable practices were identified and then explored as part of in-depth qualitative research;

4. Key theoretical categories in the process of institutionalization of new sustainable practices were identified with the idiographic perspective in mind;
5. Considering the processes of value (co)creation, it was determined that factors initiating the creation of value can not only be planned but they can also result from spontaneous activities. However, it has to be emphasized that the influence of spontaneous activities was rather surprising;
6. The research results allowed to formulate two post factum hypotheses. The first one indicates the role of innovation leadership as a factor that has an effect on the type of activities (planned or spontaneous) that will initiate value creation. The other post factum hypothesis emphasizes the role of economic benefits in the process of sustainable value (co)creation;
7. The research conducted emphasizes the role of the firm size factor as in the qualitative research, in the case of micro and small enterprises, spontaneous initiation of value creation was not accompanied by the use of local government subsidies supporting investments in innovative activities. The medium enterprise, being the leader of sustainable innovation in the market, used EU grants. Quantitative research, however, demonstrated that the intensity of practice variability is higher in medium enterprises than in micro and small enterprises. Thus, future research should verify whether the use of EU grants is accompanied by innovational leadership or whether this is another effect of the firm size.

5.1. Theoretical Implications

Compared with previous studies carried out from the practice-based perspective [9,10,13], our study revealed how planned and spontaneous activities performed on a daily basis evolve and how new sustainable value is (co)created as a result of the value assessment process. This view implies that new sustainable value is not only a result of available resources but the way people perform their daily activities. Trial-and-error learning is of particular importance here. Collective activities performed with the use of organizational resources may contribute to new value and new practice institutionalization. Considering the fact that research in the textile and apparel industry focuses on a plethora of practices [18–21,81–83], this research proposes an approach in which the first stage is concerned with looking for schemas of action, characteristic of the given sector (i.e., practice variability index) and the second stage identifies the effect on change of these schemas. This will make it possible to identify areas that prove to be important for the textile and apparel industry in the context of sustainable change emergence.

5.2. Managerial Implications

In terms of managerial praxis, this work explores organizational and environmental conditions for new sustainable practice emergence, hence, value (co)creation that results from incremental sustainable change. Such conditions are not only imposed by the situational context but, more importantly, they can be actively co-created by entrepreneurs. This work can therefore be treated as a catalogue of rules for entrepreneurs on how to create sustainable practices based on arising opportunities, collective capabilities and actions as well as trial-and-error learning. Our study indicates areas of performance that is worth managerial attention in the product development process. In fact, sustainable stock management is the area that reflects the organization's sustainable responsibility. The use of online tools for distribution is another significant aspect that contributes to the intensification and change of the competition dimension, at the same time showing some potential in sustainability areas. According to the BoF-McKinsey State of Fashion Survey, one of the biggest transformations in the global economy in relation to the fashion industry is caused by competition from online channels and omnichannels as well as value chain improvement and digitalization [7]. Other important aspects of activities are decisions to invest in new technologies as a result of internationalization. Awareness, that new technologies require new capabilities and routines, may lower the number of negative aspects of introducing sustainable changes in enterprises on a daily basis.

Our study shows that the implementation of BAT guidelines and other quality standards may result not only in environmental but also economic benefits. Still, this strategy is more accessible in the case of innovational leadership. Hence, it may be necessary for policy recommendations to cover tools making it easier for SMEs to get access to funds for sustainable innovation on organizational and local level, and creating a favourable entourage for entrepreneurial cooperation. Since, sustainability requires everyday actions performed collectively, there is a call for local governmental systems to monitor sustainable practices on the economic and societal level.

6. Conclusions

The research is limited to enterprises from one industry. It would therefore be interesting to see whether the post factum hypotheses proposed are also reflected in large enterprises or other sectors, and whether spontaneous activities may affect the shaping of sustainable practice there.

It would also be interesting to empirically verify whether it is possible to identify practice patterns in other industries and whether their incremental changes are also influenced by activities undertaken as part of their everyday practice.

The second limitation is narrowing the field of considerations to factors directly connected to sustainable incremental change and omitting other influence factors such as corporate governance, CEO incentives and other social factors. Both radical and incremental trajectories of change are imposed by differentiated channels of corporate governance. Market competition and comopetition of enterprises in one sector is shaping radical and incremental change share [85]. The literature illustrates the difference between the impact of corporate governance in industries characterized by both high and low competitiveness [86]. According to the literature, the effects of governance are monotonic in the degree of competition. It is rather low and insignificant in competitive industries, and, on the contrary, large and significant in non-competitive industries [87]. The other factor influencing corporate governance as the source of organizational change are CEO incentives diversified by the industry. Change management creates fundamental responsibility of CEO's and should be investigated also from the point of view of incentives [88]. Measures of CEO industry tournament incentives have significant explanatory power of enterprise performance, investment policy, financial policy and change management [89]. Other relations of corporate governance and incentives are presented in studies about compensation incentives and equity grants [90]. Generally, these studies support the conclusion of positive impact of incentives on the efficiency of corporate governance [91]. There are also other social factors, not applied in our research, that could influence corporate governance in change management, e.g., the impact of the Hawthorne effect [92] or mutual monitoring among executives [93]. In our research, there is lack of data on the influence of industry CEO incentives, the Hawthorne effect or mutual monitoring of executives on incremental change. It seems to be a promising area for future research. Such type of research needs comparative, multi-industry, quantitative and preferably international data based on the concept of sustainable incremental organizational change presented in this paper.

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