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Decertification: The Untold Story of Management Standards

Theoretical Base and Empirical Analysis

Dottoranda
Irene Marcuzzi

Supervisore
Guido Nassimbeni

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ABSTRACT

While sustainability concerns are becoming important, firms increasingly rely on management standards to address their stakeholder's accountability requests. Recent environmental concerns, economic disruptions, and social scandals expose a need for transparency and responsibility with regard to such issues. In today's world corporate social responsibility standards represent tangible proof of a company's efforts towards the legitimation of their activities and the testimony of their sustainability efforts. However, a parallel phenomenon is unfolding as some firms decide to leave these standards; this relatively new phenomenon is called decertification, and it constitutes the main topic of this doctoral dissertation.

The overarching aim of this investigation is to map the current state of the academic debate on the topic by identifying the reasons that motivate decertification (i.e. the drivers), and the possible alternatives that firms decide to undertake after the decertification process has happened (i.e., the alternatives paths) as well as the role of the contingency factors (such as, for example, the size of a company, or the industry it belongs to, or the geographic location of the environment in which it operates). Accordingly, each chapter of this doctoral dissertation represents a step forward in the journey that allows the reader to center and understand the phenomenon. The first step in fact is characterized by a systematic literature review on the decertification topic that paints a solid background upon which the following chapters are constituted. The second step presents a focus on decertification from a single initiative, Social Accountability 8000. A broader perspective follows with an investigation that encompasses three standards in the realm of corporate social responsibility. Finally, the overview ends with an empirical analysis of the possible relationship between the decertification phenomenon and the contextual factors.

The contribution to the academic debate of this dissertation is at least twofold: on the one hand, it sheds further light on decertification by providing a solid background to aid researchers and practitioners in understanding the dynamics of the phenomenon through corporate social responsibility standards. On the other hand, the exploratory pillar of this dissertation contributes to investigating decertification drivers and post-decertification scenarios. Overall, the approach consisted in widening the research from a single standard perspective to a multiple standard approach which allowed for the identification of similarities, patterns but also differences and research gaps.

Keywords: Corporate Social Responsibility, Decertification, Sustainability, Management Standards, Systematic Literature Review, Multiple Case Studies.

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Does not wisdom call out? Does not understanding raise her voice?
On the heights along the way, where the paths meet, she takes her stand;
beside the gates leading into the city, at the entrances, she cries aloud.
"To you, O men, I call out; I raise my voice to all mankind.
You who are simple, gain prudence; you who are foolish, gain understanding".
Proverbs 8

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Introduction

Doing Research on Decertification

While the number of management standards (MS) - i.e. tools that help companies improve their management processes - has increased (e.g. ISO; BLab, 2023), a growing number of MS-certified companies have started to decertify in recent years (Clougherty and Grajek, 2023). Although in the midst of an increasing trend - driven mostly by the uptake of developing countries (e.g., China) and the proliferation of new MS - ISO certifications started to register a significant decertification trend (ISO Survey explanatory note and overview, 2018). Such phenomenon occurs on the one hand, when companies refrain to pursue a MS at the outset; on the other hand, firms fail to renew their MSs commitments, thus lowering the number of new certifications issued (Heras-Saizarbitoria, et al., 2015). The importance of decertification is also reflected in the number of contributions that have been interested in decertification (e.g., Hernandez-Vivanco and Bernardo, 2023; Kimbro and Cao, 2011; Von Ahsen et al., 2004). The relevance and extent of these processes, together with the increasing academic debate towards decertification (e.g. Cândido et al., 2016, 2021; Kafel and Simon, 2017; Zimon and Dellana, 2019) kindled my interest in the phenomenon and paved the way for further investigation. Since I began doctoral studies, the awareness on the decertification topic has become more consolidated with a number of new publications and a more refined debate. While in the beginning of my studies the focus was mainly on diffusive studies, over time, the investigation encompassed drivers, the effects of decertification on the performance of a company. The plethora of examined standards also became wider over the years, with articles that take into consideration newer standards such as the Benefit Corporation. It was within this frame of reference that my studies in the past three years have matured. Therefore, this first compelling step consisted in the need to acquire further knowledge on the phenomenon. To do so, the research field has been narrowed to the corporate social responsibility (CSR) most widely adopted standard (El Abboubi et al., 2022; Gilbert et al., 2011): Social Accountability 8000. This choice allowed me to concentrate on a specific segment and to develop the necessary tools that the scientific method requires. To develop the first study, the multiple case study methodology (Yin, 2009) has been adapted, as such method is suited for a contemporary phenomenon that is rapidly evolving such as the decertification one. In parallel, a literature review has been performed to map the current state of the literature and to identify patterns, trends, similarities, and differences. This process strengthened my research capability with the recognition of a research gap in the context of decertification from SA8000. In fact, the literature on SA8000 concentrated on the benefits and obstacles, or the certification adoption drivers (Sartor et al., 2016) while it was silent on the decertification drivers. Alongside, while reviewing the existing literature on decertification, it emerged that although the number of publications increased over time, a systematic literature review on the decertification themes that included more than two management standards was also missing. For this reason, a systematic literature review that met these criteria was carried out. This process also enquired whether the results that had been collected in the context of SA8000 were the same ones in other CSR standards. To find answers two other studies were developed:

one that compared different management standards and another that investigated the possible relationship between contextual factors and decertification.

To sum up, my journey begun by studying the literature on decertification; it then progressed in interrogating firms on the reasons that pushed them out of a CSR standard (although in the midst of era that requires companies to show tangible proofs of their efforts in this direction). After narrowing the investigation to a single initiative, the horizon has been expanded to considered a number of management standards together, to finally conclude by scrutinizing the links between decertification drivers and contextual factors.

Overarching Purposes of the Research

The main purpose of the study that frames this doctoral dissertation is to understand the drivers of decertification from corporate social responsibility standards in an historical context when sustainability is increasingly becoming embedded in the company’s strategies. Against this backdrop, and following the reasoning presented in the previous section the following research objectives have been investigated summarized in Figure 1 below:

	Chapter 1	Chapter 2	Chapter 3	Chapter 4
Research Question	Objective 1 Map the current state of the literature	Objective 2 RQ1) What are the drivers that lead companies to abandon SA8000? And RQ2) Which alternative paths do firms select once they abandon SA8000?	Objective 3 RQ3) What are the causes that lead companies in canceling their socio-environmental standard commitment? And RQ4) Do they change depending on the initiative?	Objective 4 RQ5) Do contextual factors play a role in decertification dynamics? And if they exist, RQ6) Are there differences among CSR standards?
Focus	Definition of the Decertification Phenomenon from MSs	Decertification from SA8000	Decertification from CSR in the context of Italian SMEs	The role of contextual factors in decertification
Methodology	Conceptual- Systematic Literature Review	Multiple Case Study Analysis	Multiple Case Study Analysis	Secondary Data Analysis
Main Results	Identification Decertification Trends in MSs and: • Drivers • Alternative Paths • Contextual Factors • Theoretical Lenses • Research Gaps	Identification of Decertification Dynamics in SA8000 and: • Cert. and Decert. Drivers • Alternative Paths	Identification of Decertification Dynamics in CSR Standards and: • Within and Cross Case Decertification Drivers	Development of a theoretical framework (Institutional Theory) to understand the link between contextual factors and decertification
Status	Conference Presentation Marcuzzi, I., Podrecca, M., Nassimbeni, G., Sartor M. (2023) Decertification: A Literature Review European Decision Science Institute Annual Conference 2023	Published Marcuzzi, I., Podrecca, M., Sartor, M., & Nassimbeni, G. (2023). Out of social accountability: Reasons and alternative paths for SA8000 decertification. <i>Corporate Social Responsibility and Environmental Management</i>	Conference Paper Marcuzzi, I., Podrecca, M., Orzes, G., Sartor, M. (2023). Decertification: Evidence from Italian SMEs. In: Borgianni, Y., Matt, D.T., Molinaro, M., Orzes, G. (eds) <i>Towards a Smart, Resilient and Sustainable Industry</i> . ISEA 2023. Lecture Notes in Networks and Systems, vol 745. Springer	Preliminary Research Marcuzzi, I., Podrecca, M., & Nassimbeni, G. (2023) <i>Ending Corporate Social Responsibility: The Role of Contextual Factors</i>

Figure 1. Doctoral Dissertation Architecture

1st objective – Develop the theoretical background on the decertification phenomenon.

Given the fact that the existing studies on decertification focus on either one or at most two management standards, systematic literature review on management standards and decertification has been performed with an aggregate perspective that encompassed the totality of management standards that have been affected by decertification.

The review was guided by the research of patterns, similarities, differences, research gaps and identification of the main theoretical lenses that have been adopted to read the results of the studies.

2nd objective – Identify decertification drivers and alternative paths in the context of SA8000.

As the review of the literature unveiled a number of gaps – among which the lack of research in the SA8000 decertification frame of reference – an exploratory multiple-case study analysis was conducted. The study was constructed on a sample of 15 multi-country/industry companies to answer the following research questions: RQ1) What are the drivers that lead companies to abandon SA8000? And RQ2) Which alternative paths do firms select once they abandon SA8000? The gathered evidence has been organized to provide awareness in the unexplored territory of decertification from the most adopted corporate social responsibility standard worldwide.

3rd objective – Investigate the effects of decertification on three CSR standards: BCorp, SA8000 and the United Nations Global Compact

To provide a broader approach to the complex phenomenon of decertification, and to fill another research gap (i.e., the lack of studies that considered decertification from the perspective of more than two management standards), analysis has been expanded to the most prominent corporate social responsibility standards (BCorp, SA8000 and the UNGC). In fact, over time, it became evident that despite the growing importance of the decertification phenomenon, the issue received scant scholarly attention (Mosgaard and Kristensen, 2020; Clougherty and Grajek, 2023, Candido and Ferreira, 2021b). Against these premises the following research questions have been formulated: RQ3) What are the causes that lead companies in canceling their formal socio-environmental standard commitment? And RQ4) Do they change depending on the initiative? To provide answers a multiple case study analysis has been articulated on a sample of 12 Italian small and medium companies.

4th objective – Investigate the decertification dynamics that exist between contextual factors and the choice of an organization to maintain or adopt CSR standards.

The final step of the doctoral journey and of the present dissertation consisted in the investigation of the interplay of contextual factors and decertification dynamics in the realm of CSR standards. To do so, the following research questions were developed: RQ5) Do contextual factors play a role in decertification dynamics? And if they exist, RQ6) Are there differences among CSR standards?

Dissertation structure

Beyond this introductory section, the structure of the doctoral dissertation is composed of four chapters; each study has been either published in an international journal, presented at an international conference, with the exception of the last chapter, that is still in its preliminary phase. Apart from my contribution as a first author, the studies were developed in close contact with my supervisor Prof. Guido Nassimbeni (co-author), and three other academics internal to the research group (Prof. Marco Sartor, Prof. Guido Orzes, and Matteo Podrecca PhD.). This was done in conformity with the guidelines and regulations established by the University of Udine with regard to doctoral dissertations, and Elsevier (the publisher of the journal article) that has granted permission with no restrictions for the utilization of published research in dissertation. The following four chapters that constitute the dissertation, follow the research objectives stated in the previous section: Chapter 1 has been adapted from “Management Standards Decertification: A Systematic Literature Review and Theory Based Research Agenda” that unveils the current state of the art of the research on decertification from management standards (still unpublished); Chapter 2 adjusted from “Out of Social Accountability: Reasons and alternative paths for SA8000 decertification” which presents the current state of the debate on SA8000 and decertification in general, with a focus on the theoretical lenses that have been applied by scholars to motivate both adoption and decertification drivers, together with a multiple case study analysis; Chapter 3 adapted from “Decertification: Evidence from Italian SMEs” investigates the decertification dynamics from CSR standards in the context of Italian SMEs with regard to three main CSR standards (BCorp, SA8000 and UNGC) with the aid of a multiple case study analysis; lastly, Chapter 4 presents the preliminary results of a study that investigate the possible links between contextual factors and the three main CSR standards with the development of hypothesis grounded in the institutional theory and their testing through a logistic regression model.

CHAPTER 1. Framing Management Standards Decertification

1.1. Purpose

The first step consisted in performing a systematic literature review to classify patterns, similarities, divergencies, under-investigated research areas, and to identify the most prominent theoretical lenses.

The review unveiled that the research focus is either one single MS (e.g., Camango and Cândido, 2023; Cândido and Ferreira, 2021; Kim, 2021), or – at most – a twosome (e.g., Alič, 2012; Kafel and Nowicki, 2014). Furthermore, although two previous literature reviews emerged, one addresses topics exclusively related to ISO9001 (Camango and Cândido, 2023), and the other one only briefly touches upon decertification themes (i.e., Bernardo and Simon, 2014). In this chapter, decertification is presented as an important phenomenon by considering multiple MSs as a group, and by building on previous knowledge through the profiling of specificities and commonalities among different initiatives. Moreover, the review confirms that the scarce scholarly attention to decertification dynamics, (e.g., Clougherty and Grajek 2023; Ferreira and Cândido, 2021; Zimon and Dellana, 2020) is also reflected in a fragmented and scant use of theoretical lenses. Finally, although decertification is a global phenomenon some geographic areas have been studied to a larger extent than others. This heterogeneity could be either related to the fact that decertification trends may be higher in some regions, or that they simply received more academic consideration, and thus the phenomenon is not less important in other areas, but solely understudied.

1.2. Literature Review Approach

To perform the systematic literature review and content analysis, the methodology presented by Seuring and Gold (2012) has been adopted; the review protocol was designed to cover three research objectives: (1) conduct a thorough analysis of the decertification literature on MSs; (2) catalog the evidence to classify it into themes and sub-themes; (3) recognize and indicate recurring patterns that intersect different initiatives, as well as peculiarities, inconsistencies, antagonistic results, or uncharted areas of analysis. Accordingly, in order to determine the reference literature, a search on the scientific online database Elsevier's Scopus was performed.

The selected keywords were obtained by including various spellings and combinations of the words: "decert*"; "delist*"; "discontinu*"; "withdraw*"; "termin*"; "cancel*"; "abandon*"; "resign*"; "drop* out"; "laps*"; "revocat*"; "certificat*"; "standard*"; "management syst*"; "initativ*".

Therefore, the analysis was refined during the time frame of June and July 2023, to cover the "Article Title, Abstract, and Keywords"; without imposing temporal restrictions; limited to studies published in peer-reviewed academic journals written in English; this selection totaled 1403 unique records.

Subsequently, two researchers independently examined the abstracts to establish which contributions were coherent with the scope of the research; and, ultimately, the full texts of the selected studies were analyzed in detail. We excluded contributions that did not refer to MSs, did not mention decertification, mention a decrease in circulating MSs but

did not address decertification. We included both empirical and theoretical contributions that were centered on decertification, by considering the phenomenon directions, trends, thematic areas, nuances, divergences, definitions, and implications, and specifically discussed decertification in reference to MSs.

The subsequent research step consisted in classifying the collected studies – both empirical and conceptual: 176 studies were pre-selected, and then – through an additional review – a final tabulation of 59 contributions was made. Consequently, journal articles were organized according to their publication year, author's affiliation and geographic area, the applied methodology, and the theoretical underpinnings (when available).

The evidence was organized into three categories that emerged from the analysis: (1) contributions that addressed decertification from a single MS, (2) studies that analyzed the phenomenon by considering a pair of management standard in conjunction, (3) publications that performed forecasts and examined possible scenarios that may emerge once a management standard matures into the conclusive phases of its diffusion (e.g., maturity, saturation).

Accordingly, decertification drivers have been identified (i.e., the reasons that motivate companies to abandon a MS), contingency factors (e.g., size, industry, and geographical factors) (Duriau et al., 2007; Mayring, 2000), performance implications (i.e., if and how decertification affects company's performance); post-decertification paths (i.e., the alternatives that companies can select post decertification).

To implement the content analysis on the identified references, the methodologic instructions elaborated in Seuring and Gold's (2012) were applied. Previous relevant literature reviews on management initiatives (e.g., SA8000, ISO14001) deductively guided data processing into main topics and coding categories (e.g., Boiral et al., 2018; Manders et al., 2016; Stevenson and Barnes, 2002). Finally, reiterative data processing cycles inductively refined coding and allowed for the aggregation of similar topics and the identification of subtopics.

1.3. Descriptive Findings

In the following section the main descriptive findings are presented: the geographical distribution of the studies, their frequency, time frame, use of theoretical lenses and most applied methodologies. Results are shown in their entirety below, in Table 1.

Geographic Distribution

The most represented in the literature are European countries: a portion of these studies consider Europe as a whole or as a bundle of European Countries (8 articles – e.g., Merli et al., 2018 - EMAS; Mastrogiacomo et al., 2021 – ISO9001; Lira et al., 2020).

While still considering Europe, other scholars prefer to address decertification concerns from the perspective of a single European country: the bulk of the studies is concentrated in Italy and Portugal (5 articles respectively – e.g., Merli and Preziosi, 2016 – EMAS; Cândido et al., 2016); Poland (4 articles – e.g., Kafel and Nowicki, 2014 – ISO14001 and ISO9001) and Spain (4 articles – e.g., Bonilla-Priego, 2011 – EMAS). Slovenia (2 articles

– e.g., Alič, 2012 – ISO9001) Germany, and Denmark (1 article each – e.g., Mosgaard and Kristensen, 2020 – ISO14001) follow.

Other single country studies include U.K., U.S.A, Japan, Taiwan, Lebanon, Denmark, Saudi Arabia, Yemen (e.g., Aamer et al., 2021- ISO9001; Massoud et al., 2010; Mosgaard and Kristensen 2020 – ISO14001).

On the other hand, studies that consider the decertification phenomenon from a worldwide perspective are the most numerous (11 publications – e.g., Casadesus et al., 2008 – ISO9001; Kimbro and Cao, 2011; Knudsen, 2011 – UNGC; Kim, 2021 – BCorp; and SA8000 - Podrecca et al. 2021).

Lastly, a number of studies contemplate decertification by addressing a bundle of countries together; for example, Hikichi et al., 2016 (ISO14001) observe the Americas; Lira et al., 2021 (ISO14001) study Africa, Asia, and Oceania in conjunction.

Frequency

The review of the 59 contributions unveils that the bulk of studies is on ISO9001 (24 articles), followed by EMAS (8 articles), ISO14001 (7 articles) and BCorp (7 articles), the UNGC (4 articles), and SA8000 (2 articles).

Furthermore, for what concerns studies that examine decertification from the point of view of two MSs, five consider ISO9001 and ISO14001 (e.g., Franceschini et al., 2008; Kafel and Nowicki, 2014), and one studies decertification from the conjunct perspective of ISO14001 and EMAS (Neugebauer, 2012).

Lastly, one publication considers the following MSs: ISO 9001, ISO 14001, OHSAS 18001 (Hernandez-Vivanco and Bernardo, 2023).

Distribution of publications over time

The first article on decertification targeted the EMAS drop out phenomenon in 2004 (Ahsen et al., 2014). The ISO standards followed suit in 2006: in a study on both ISO14001 and ISO9001 Marimon et al (2007) performed forecasts on the diffusive curve to discover that their evolution follow similar patterns of diffusion (i.e., the one of the S-shaped logistic curves); with such patterns, both ISO standards were expected to experience a decrease in the number of circulating certifications (as a consequence of market saturation).

The time lag between the first edition of a management standard (e.g., ISO9001 - released in 1987; EMAS -1993; ISO14001 - in 1996 – European Commission, 2023; ISO, 2023) and the first scientific publication on decertification should not come as a surprise considering that the initial adoption rate of a standard is generally moderate (Stoneman, 1995; Llach et al., 2011).

After, publications averaged one-two articles per year, while maintaining the focus on the ISO standards either considered in pair (e.g., Franceschini et al., 2008; Marimon et al., 2009) or separate (e.g., Lo and Chang, 2007 – ISO9001; Massoud et al., 2010 – ISO14001).

Thereafter, the number of publications - as well as the plethora of considered MSs - increased gradually: in 2011, four articles are published (i.e, Bonilla et al., 2011- EMAS; Kimbro and Cao, 2011; Knudsen 2011 - UNGC; Franceschini et al., 2011 – ISO9001);

2014 also witnessed four articles (e.g., ISO 9001 Bernardo and Simon, 2014 - and ISO9001 and ISO14001 Bernardo and Simon, 2014); in 2016 six studies were published (e.g., Preziosi, et al., 2016 – EMAS and ISO9001 – e.g., Cândido et al., 2016).

Furthermore, in 2018 the number increased to seven (7 articles - e.g., Amer, 2018 – UNGC; Merli and Preziosi, 2018 – EMAS), and the BCorp decertification dynamics make their first appearance (i.e., Conger et al., 2018; Moroz et al., 2018).

When it comes to SA8000 instead, the MSs will not reach scholars' attention until 2021 (Podrecca et al., 2021).

Finally, 2021 is the year in which most studies were published with a peak of nine (9 studies - e.g., Kim., 2021 - BCorp; Mastrogiacomo et al., 2021 – ISO9001; Lira et al., 2021 – ISO14001), and 2023 has already witnessed six published articles (e.g., Cândido, 2023; Camango and Cândido, 2023 – ISO9001; Clougherty and Grajek, 2023).

	Authors	Year	Standard	Industry	Country	Methodology	Sample Size	Theoretical Lenses
¹	Von Ahlsen et al.	2004	EMAS	-	Germany	Secondary data + Survey	34	-
²	Marimon et al.	2006	ISO 9001 and ISO 14001	-	Worldwide and Spain, UK, USA, and Japan	Secondary data	5	-
³	Lo and Chang	2007	ISO 9001	Manufacturing and Service	Taiwan	Survey	171	-
⁴	Casadeus et al.	2008	ISO 9001	-	Worldwide	Conceptual	-	-
⁵	Franceschini et al.	2008	ISO 9001 and ISO 14001	Commodities	Italy	Secondary data	-	-
⁶	Marimon et al.	2009	ISO 9001 and ISO 14001	-	Worldwide	Secondary data (logistic models)	13	-
⁷	Franceschini et al.	2010	ISO 9001	-	Europe	Secondary Data	Entire Population	-
⁸	Massoud et al.	2010	ISO 14001	Food sector	Lebanon	Survey and secondary data	-	-
⁹	Bonilla-Priego et al.	2011	EMAS	Hotel	Spain	Survey (Mixed Methods)	139	-
¹⁰	Franceschini et al.	2011	ISO 9001	-	Worldwide	Secondary data (a dynamic/adaptive model)	Entire Population	-
¹¹	Kimbro and Cao	2011	UNGC	-	Worldwide	Secondary data	Entire Population	-
¹²	Knudsen	2011	UNGC	-	Worldwide	Multivariate regression analysis	57, 63 and 57	-
¹³	Alič	2012	ISO 9001	-	Slovenia	Survey	108	-
¹⁴	Neugebauer	2012	ISO 14001 and EMAS	Automotive and Engineering	Germany	Case Studies	21	Institutional Theory
¹⁵	Alič	2014	ISO 9001	Manufacturing, Wholesale	Slovenia	Survey	291	-

				and Retail, Construction				
16	Bernardo and Simon	2014	ISO 9001 and ISO 14001	-	-	Literature Review	56	-
17	Kafel and Nowicki	2014	ISO 9001 and ISO 14001	Manufacturing and Services	Poland	Multiple Case Studies	7	-
18	Mariotti et al.	2014	ISO 9001	Manufacturing	Saudi Arabia	Survey	66	Institutional Theory; Theory of Natural Resources
19	Gianni and Gotzamani	2015	ISO 9001	Manufacturing	-	Single Case Study	1	-
20	Sansalvador and Brotons	2015	ISO 9001	Engineering and Environmental companies	Spain	Fuzzy Logic	13	-
21	Cândido and Peixinho	2016	ISO 9001	Manufacturing, Wholesale, Retail, Construction, Services	Portugal	Event Study	143	Resource-based Theory
22	Cândido et al.	2016	ISO 9001	Manufacturing, Wholesale, Retail, Construction, Services	Portugal	Event Study	143	The Resource-based Theory
23	Heras-Saizarbitoria et al.	2016	EMAS	Manufacturing and Services	Spain	Survey	361	Neo-Institutional theory
24	Merli et al.	2016	EMAS	Manufacturing and Services	Italy	Survey	562	-
25	Preziosi, et al.	2016	EMAS	Manufacturing and Services	Italy	Secondary Data analysis	509	-
26	Hikichi et al.	2016	ISO 14001	-	Americas	Secondary Data analysis	13	-
27	Hikichi et al.	2017	ISO 14001	-	Americas	Box & Jenkins methodology	13	-
28	Kafel and Simon	2017	ISO 9001	-	Poland	Secondary Data analysis	130	-
29	Amer	2018	UNGC	-	-	Event study	58 and 65	-
30	Conger et al.	2018	B Corp	-		Conceptual (grounded theory)	51 and 12	Identity Theory
31	Daddi et al.	2018	EMAS	-	Europe	Secondary data and Multiple Case Study	17	-
32	Merli et al.	2018	EMAS	-	Europe	survey	99	-
33	Merli and Preziosi	2018	EMAS	-	Italy	Survey	562	-
34	Moroz et al.	2018	B Corp	-	-	Literature Review (Special Issue Framework Development)	36	-
35	Simon and Kafel	2018	ISO 9001	-	Poland	Survey	130	-
36	Chiarini	2019	ISO 9001	Manufacturing	Italy	Delphi	167	-

37	Lira et al.	2019	ISO 14001	Manufacturing and Services	Europe	Secondary Data Analysis	22	-
38	Lira et al.	2020	ISO 14001	-	Europe	ARIMA model	22	-
39	Mosgaard and Kristensen	2020	ISO 14001	Manufacturing and Services	Denmark	Qualitative Multiple-case study	19	-
40	Zimon and Dellana	2020	ISO 9001	Services	Poland	Case Study	22	Contingency Theory
41	Aamer et al.	2021	ISO 9001	-	Yemen	Survey	72	-
42	Cândido et al.	2021	ISO 9001	-	Portugal	Event Study	278	Resource-based Theory
43	Ferreira and Cândido	2021	ISO 9001	-	Portugal	Secondary Data Analysis	221	-
44	Kim	2021	B Corp	-	Worldwide	Secondary Data Analysis	6465	Stakeholder Theory
45	Lira et al.	2021	ISO 14001	Top five economic sectors in numbers of certifications in each country	Africa, Asia, and Oceania	ARIMA models	75	-
46	Mastrogiacomo et al.	2021	ISO 9001	-	Europe	Secondary Data Analysis	-	-
47	Moroz and Gamble	2021	B Corp	-	North America	Longitudinal and multiple case study	47	Organizational Design Theory; Business Model Theory; Signaling Theory
48	Patel and Chan	2021	B Corp	-	Worldwide	Secondary Data Analysis	5052 + 1403	-
49	Podrecca et al.	2021	SA 8000	Manufacturing	India, China, Vietnam, and Brazil	Event study and case studies	136 + 10	Institutional Theory
50	Cândido and Ferreira	2022	ISO 9001	-	Portugal	PLS-SEM	231	-
51	Kim and Schifeling	2022	B Corp	Multiple Industries (272 four-digit NAICS industries)	Worldwide	Multi-stage investigation (Generalized Estimating Equations (GEE) regression mode and content and text analysis)	514 + 499	Institutional Theory (?)/Institutional Change
52	Lucas et al.	2022	B Corp	-	Worldwide	Secondary Data Analysis (?)	756	-
53	Rasche et al.	2022	UNGC	-	-	Secondary Data Analysis	15853	-
54	Cândido and Ferreira	2023	ISO 9001	-	Portugal	Secondary Data Analysis	248	-
55	Clougherty and Grajek	2023	ISO 9001	-	-	Survey	1755	Signaling Theory (?)
56	Marcuzzi et al.	2023	SA 8000	Manufacturing, Services, Utilities	Europe, Asia, South America	Multiple Case Study	15	Transaction-cost Economics;

								Stakeholder Theory; (Neo)Institutional Theory
57	Camango and Cândido	2023	ISO 9001	-	-	Systematic Literature Review	32	
58	Hernandez-Vivanco and Bernardo	2023	ISO 9001, ISO 14001, OHSAS 18001	-	Europe and Asia	Secondary Data Analysis (Stochastic Frontier Analysis)	918	Resource-Based View Theory
59	Cândido	2023	ISO 9001	-	-	Secondary Data Analysis (Framework Development)	-	-

Table 1: Analysis of the Literature

Publication Outlets

Most of the articles are published in scientific journals that address sustainability issues; such outlets' focus may either gravitate towards environmental or ethical aspects: Journal of Cleaner Production: ten articles; Journal of Environmental Planning and Management: four contributions or ethical questions (e.g., Corporate Social Responsibility and Environmental Management: 2 articles; Journal of Business Ethics: 2 papers; Business & Society: 1 contribution). Another stream of literature deals with operations and quality management: Total Quality Management and Business Excellence: 8 publications; International Journal of Quality and Reliability Management: 4 studies; International Journal of Operations and Production Management: 3 articles.

Lastly, others scientific avenues encompass topics that address – among others - innovation, governance, accounting, or sustainable tourism: Journal of Sustainable Tourism: 1 article; Research Policy: 1 paper; International Journal of Accounting and Information Management (1 contribution).

1.4. Methodology

In the reviewed literature, one of the most adopted methodologies is secondary data analysis and the implemented statistical analyses include variance decomposition analysis, regression analysis, ARIMA models (e.g., Preziosi et al., 2016; Lira et al., 2019; Kimbro and Cao, 2019). Often researchers use this kind of analysis to perform diffusive studies (e.g., Franceschini et al., 2008; Marimon et al., 2009). Also, scholars apply surveys (e.g., Alič, 2012, 2014; Mariotti et al., 2014; Simon and Kafel, 2018; Amer et al., 2012), and Delphi studies to gather evidence on decertification. A combination of the two methodologies (secondary data analysis with a subsequent survey) has also been used (e.g., Von Ahsen et al., 2004). Single and multiple case studies follow (e.g., Neugebauer, 2018). This kind of methodology oftentimes aids the investigation of decertification drivers (e.g., Mosgaard and Kristensen, 2020; Zimon and Dellana, 2020). Moreover, case studies' adoption can be utilized in conjunction with event studies (Podrecca et al., 2021), another kind of method that finds its application in studies that investigate decertification performance or financial implications (e.g., Cândido et al., 2016, 2021; Amer, 2018).

Other utilized methodologies are conceptual studies (e.g., Chiarini, 2019; Lira et al., 2020; Casadeus et al., 2008).

1.5. Research Focus

The predominant research stream focuses on the early stages of the development of decertification literature centered around MSs diffusive studies (e.g., Marimon et al., 2006, 2009 - ISO 9001 and ISO 14001; Casadeus et al., 2008; Franceschini et al., 2008, 2010 - ISO 9001). In these studies, scholars begin to notice - or to forecast – the existence of a novel phenomenon: the decrease in the circulation of MSs as a consequence of market saturation. Later on, as the phenomenon will become more studied and recognized as researchers identify this phase with the so-called “post-decline phase” (Mastrogiacomo et al., 2021 - ISO 9001).

Upon the second decade of the years 2000s, as decertification becomes a relevant phenomenon, the focus shifts on the factors that may influence such decision – i.e., decertification drivers (e.g., Knudsen 2011 - UNGC, Merli et al., 2016 - EMAS) - as well as the impact that such disengagement (e.g., Alič, 2014 - ISO 9001; Cândido et al., 2016 - ISO 9001) may or may not have on decertifying companies.

Also, scholars study the performance implications of the decertification choice (e.g., Sansalvador and Brotons, 2015 - ISO 9001; Cândido and Ferreira, 2022 - ISO 9001) or the scenarios associated with the exit (e.g., Mosgaard and Kirstensen, 2021 – ISO14001; Moroz and Gamble, 2021 - BCorp) and lastly the decertification standards (e.g., Kafel and Simon, 2017 - ISO 9001; Marcuzzi et al., 2023 – SA8000).

1.6. Use of Theoretical Lenses

Almost one fourth of the studies (15 papers) are grounded in theory. It emerges that a variety of lenses have been used throughout the years. In particular, scholars apply most frequently (6 articles) the tenets of the institutional and neo-institutional theory (Di Maggio and Powell, 1983). Such frameworks have been employed (e.g., Heras-Saizarbitoria et al., 2016 – EMAS; Kim and Schifeling, 2022 – BCorp) to explain the behavior of a company in response to pressures that may originate from the environment in which a company operates. The second most used theory (4 articles) is the resource-based view (Barney, 1991). In fact, companies acquire MSs as long as they are rare, valuable, and inimitable (e.g., Candido et al., 2016; 2021).

Another theory, although less used (2 articles) is the Signaling Theory (Spence, 1973): MS provide a signal that the company is aligned with the purposes of the certification; however, when if the firm decides that its values can be recognized even without the MS, their commitment is no longer necessary (e.g., Moroz and Gamble – BCorp).

Moreover, two scholars used the Stakeholder Theory (Donaldson & Preston, 1995). Extensively used to interpret certification dynamics, its postulates find an application to also explain decertification: companies maintain a certification only if the MSs is capable of meeting Stakeholders expectation (e.g., Kim, 2021 – BCorp)

Finally, a number of other theories have been applied in decertification studies (see Table 1 for a complete overview of the theoretical application in the analyzed studies).

1.7. Thematic Findings

Below the main thematic findings that emerged from the analysis of the literature are summarized and explained. The analysis incorporates analogies, recurring patterns, similarities, as well as differences, gaps, and conflicting evidence.

Therefore, the evidence has been organized upon three building blocks and it includes those factors that cause decertification (i.e., **decertification drivers**), are a consequence of it (i.e., **outcomes**), or can influence (i.e., **contingency factors**) a company's choice to decertify.

Decertification Drivers

In this section, the cataloguing of decertification drivers (i.e., why companies abandon management standards), is presented (for a complete overview of the results, see table two); the evidence pointed towards the presence of either internal or external decertification drivers. Besides, **internal drivers** have been organized towards drivers that are *people-related*; *process-related*; or *other factors*; **external drivers** instead, gravitate around three pillars: *market-related* drivers; *policy and certification body-related* drivers; or *other factors*.

In particular, with regard to the internal factors, under the people-related drivers, in most MSs the problem of *uncommitted managers* emerges. For example, according to Gianni and Gotzmani, 2015 (ISO9001) when top managers are not fully engaged, they lose interest in MS. This behavior is often a consequence of the manager's inability to promptly detect and address certification related complexities, in particular when the management does not have the proper training to deal with - for example - the documental complexity that results from the application of a MS. It must be underlined that this driver seems to cross the analyzed ISO standards (e.g., ISO9001, ISO14001 and SA8000), the EMAS, but not the UNGC, nor BCorp.

The second people-related internal driver *limited staff engagement* is less common, and only found in ISO9001 and SA8000: it turns out that when managers are uncommitted, they might not be able to establish an effective leadership, thus failing to communicate with their employees. This superficial attitude can discredit the importance of the MS within the company culture, and ultimately be ineffective in involving the employees (Chiarini (2009 - ISO9001)

Moving on to the process-related decertification drivers, the most recurring one concerns the *onerous certification management*; often, certification cost becomes unbearable, thus justifying decertification. Costs can be associated with the management of internal resources (Chiarini, 2019 – ISO 9001) such as increasing man hours dedicated to documental reporting (e.g., Von Ahsen et al., 2004 – EMAS) which generate extra work, and become time consuming (Lo and Chang, 2007 – ISO 9001; Kafel and Nowicky, 2014 - ISO 9001 and ISO 14001). Unlike the people-related internal decertification drivers, these complexities are present in almost every analyzed MS except for the UNGC.

Possibly, this exception can be explained with the less resource intensive commitment that the UNGC requires.

Furthermore, the second most numerous process-related decertification driver is *lack of operational improvements*; several authors notice that the implementation of the MS does not bring the anticipated operational benefits. It should be noted that this driver is present in every analyzed MS. In particular, it emerges that the motivations that initially pushed the company to acquire the certification, play a crucial role in the anticipated operational improvements: when internal motivations (for example a favorable company culture) foster the pursue of a MSs, companies tend to improve their operations more than when the certification resulted from external pressure (such as client’s request). In fact, if the certification is perceived as distant or disconnected from the company, the materialization of the improvements may be fleeting (Kafel and Nowicky, 2014 - ISO 9001 and ISO 14001; Franceschini et al., 2011 - ISO 9001).

In the context of process-related decertification drivers, firms also experience *MS requirements assimilation*: this decertification driver refers to the internalization of the MS practices over time, making certification adoption superfluous. Such a process may become problematic only for companies that adopt either ISO14001 or ISO9001. It may happen that companies gradually internalize the MS and thus obtain the same result, but without the certification (and its associated costs - e.g., Zimon and Dellana, 2019 – ISO 9001).

Also, in the sole context of ISO 9001, the literature unveils complexities related to the *unmeasurable operational impact*. These difficulties in evaluating the MS introduced improvements lead companies in being unable to quantify the impact which eventually may foster a decertification (Chiarini, 2019 – ISO 9001)

Lastly, *other* process-related drivers such as *company reorganization* may occur as, for example, Kafel and Simon (2017) in their study of the polish context notice: the closure of a business unit may affect certification renewal in a negative way. Furthermore, it may happen that a company undergoes adjustments in management because of changes (such mergers or acquisitions, restructurings etc..) which may result in the closure of certified branches or business units, and thus the loss of certification.

DECERTIFICATION DRIVERS	
<i>Internal</i>	
<i>People</i>	
Uncommitted Managers	ISO 9001: Chiarini, 2019; Gianni and Gotzmani, 2015; Kafel and Simon, 2017; Simon and Kafel, 2018; Zimon and Dellana, 2019 ISO 9001 and ISO 14001: Kafel and Nowicky, 2014 EMAS: Merli et al., 2018 ISO 14001: Mosgaard and Kirstensen, 2020 SA 8000: Marcuzzi et al., 2023
Limited Staff Engagement	ISO 9001: Chiarini, 2019; Aamer et al., 2021 SA 8000: Marcuzzi et al., 2023
<i>Process</i>	
Onerous Certification Maintenance	ISO 9001: Chiarini, 2019; Kafel and Simon, 2017; Simon and Kafel, 2018; Zimon and Dellana, 2019; Ferreira and Candido, 2021; Lo and Chang, 2007; Mariotti et al., 2014 EMAS: Von Ahsen et al., 2004; Preziosi et al., 2016; Merli et al., 2018 ISO 9001 and ISO 14001: Franceschini et al., 2010; Kafel and Nowicky, 2014 ISO 14001: Mosgaard and Kirstensen, 2020 BCorp: Moroz and Gamble, 2021

	SA 8000: Marcuzzi et al., 2023
Lack of Operational Improvements	ISO 9001: Alič, 2012; Zimon and Dellana, 2019 UNGC: Amer 2018 (2015) BCorp: Conger et al., 2018 EMAS: Von Ahsen et al., 2004 ISO 9001 and ISO 14001: Kafel and Nowicky, 2014 ISO 14001: Mosgaard and Kirstensen, 2020 SA 8000: Podrecca et al., 2021
MS Requirements Assimilation	ISO 9001 and ISO 14001: Marimon et al., 2009 ISO 9001: Zimon and Dellana, 2019
Unmeasurable Operational Impact	ISO 9001: Chiarini, 2019; Gianni and Gotzmani, 2015
<i>Other</i>	
Company Reorganization	ISO 9001: Alič, 2012; Kafel and Simon, 2017; Simon and Kafel, 2018 EMAS: Kafel and Nowicky, 2014
External	
<i>Market</i>	
Lack of Business Benefits and Commercial Advantages	UNGC: Amer 2018 (2015) ISO 9001: Alič, 2012; Cândido and Ferreira 2021 (2023); Ferreira and Candido, 2021; Casadesus et al., 2008; Franceschini et al., 2010; Franceschini et al., 2011; Lo and Chang, 2007; Aamer et al., 2021; Chiarini, 2019; Kafel and Simon, 2017; Simon and Kafel, 2018 ISO 9001 and ISO 14001: Marimon et al., 2009; Kafel and Nowicky, 2014 ISO 14001: Hickichi et al., 2017; Mosgaard and Kirstensen, 2020 SA 8000: Marcuzzi et al., 2023 EMAS: Von Ahsen et al., 2004; Preziosi et al., 2016; Merli et al., 2018 BCorp: Moroz and Gamble, 2021
Interruption of Commercial Ties	ISO 9001: Simon and Kafel, 2018 SA 8000: Marcuzzi et al., 2023
<i>Policy and Certification Body</i>	
Law and Regulation Challenges	ISO 9001: Casadesus et al., 2008 EMAS: Kafel and Nowicky, 2014; Heras-Saizarbitoa et al., 2016; Von Ahsen et al., 2004; Preziosi et al., 2016; Merli et al., 2018; SA 8000: Marcuzzi et al., 2023 BCorp: Lucas et al., 2022; Moroz and Gamble, 2021; Kim and Schifeling, 2022 ISO 9001 and ISO 14001: Marimon et al., 2009
Competing Initiatives with Wider Sphere of Influence	EMAS: Von Ahsen et al., 2004 ISO 9001 and ISO 14001: Marimon et al., 2009 ISO 9001: Ferreira and Candido, 2021; Simon and Kafel, 2018 ISO14001: Mosgaard and Kirstensen, 2020 SA 8000: Marcuzzi et al., 2023
Audit(or)s, or Certifying Body – Related Complications	ISO 9001: Kafel and Simon, 2017; Simon and Kafel, 2018; Alič, 2012; Chiarini, 2019 SA 8000: Marcuzzi et al., 2023
<i>Other</i>	
Mimicking behavior	SA 8000: Marcuzzi et al., 2023

Table 2: Decertification Drivers

Moving on to the *external drivers*, the most recurring ones are market related. In fact, all the analyzed MSs underscore the *lack of business benefits and commercial advantages*; over time certification maintenance generates costs, but no business benefits nor commercial advantages. A possible explanation for this result can be found in the fact that the relationship between the firm and its clients has matured with trust, hence the guarantee represented by the certification is no longer necessary. Also, it may happen that public bodies no longer require a specific certification in their bids. Another reason may

lie in the fact that competitors increasingly jump on the certification bandwagon, and by increasing the number of circulating certifications dilute the MS distinguishing effect.

The other market-related decertification driver detected in SA8000 and ISO9000 is a consequence of an *interruption of commercial ties*: if the company ceases to have a business relation with the client that requested the MS in the first place, then the need to maintain the certification also ceases to exist (Simon and Kafel, 2018 – ISO9001; Marcuzzi et al., 2023).

Moving on to the pillar of policy and certification body-related decertification drivers, present in every analyzed MS, except for the UNGC, researchers often underline the presence of *law and regulation challenges*. For example, according to Merli et al. (2018), the introduction of the EMAS does not introduce improvements with regard to simplifying bureaucratic and administrative complexities. With regard to the BCorp certification, Moroz and Gamble (2021) argue that the requirement of becoming a “Benefit Corporation” adds complexity to the legal requirements that a company must comply with; lastly, if the Public Administration either stops or does not extend any grants for the implementation of MSs, decertification occurs (Marimon et al., 2009 – ISO14001 and ISO9001).

Further, the second most recurring market-related decertification driver is related to the presence of *competing initiatives with wider sphere of influence*; when it comes to the decision of renewing (or not) a MS, companies may opt for alternative solutions that encompasses a wider range of targets (Ferreira and Candido, 2021 – ISO9001). Initiatives that include social, environmental, economic, and quality management aspects may be more appealing to companies than the ones that only focus on one of these pillars (Marcuzzi et al., 2023 - SA8000). BCorp and UNGC do not seem to be affected by such decertification drivers.

To continue, when it comes to *audit(or)s, or certifying body – related complications* the literature unveils - for SA8000 and ISO9001 - the existence of complexities that regard the certifying body and their related audits. For instance, in certain cases, companies struggle to find auditors (Macuzzi et al., 2023 - SA8000) while Simon and Kafel (2018 – ISO9001) register difficulties that companies have in dealing with changes at the certifying body level.

Finally, the last, less frequent external decertification driver is *mimicking behavior*; in the sole context of SA8000 researchers find that as an initial number of companies begin to leave a MS, progressively the number increases following an imitator behavior (Marcuzzi et al., 2023).

Contingency Factors

In the following section we present the results of the literature review for what concerns the contingency factors (i.e., those factors that - depending on the context - may influence firms’ behavior – Taylor and Taylor, 2014). In this case, scholars noticed that factors such as the size, industry, and the country to which a company belongs to, may influence the decision of retaining or abandoning a MS. Results are shown in table 3 below.

The most common contingency factor related to the firm level in the examined literature is *size*: 12 studies show that smaller companies lack the necessary resources to maintain the MS in the long run; the smaller the size of the organization, the higher the likelihood

of not renewing the MS (Merli et al., 2016 – EMAS). Apart from SA8000, all the analyzed MS seem to confirm that SMEs have higher chances of decertifying. Often, the certification seems to be tailored to big company’s needs. In particular, Zimon and Dellana (2019 - ISO9001) argue that the improvements introduced by the certification are not equally beneficial to SMEs: the respondents of the study underline that the ISO9001 standard fails to consider the characteristics of small and medium enterprises.

The *ownership status* (present in all MS except for ISO14001 and SA8000) follows. The collected evidence shows that publicly held companies decertify less often than privately held companies (e.g., Rasche et al., 2020 - UNGC).

Further, a less frequent firm-level factor presents only in BCorp and ISO9001, unveils that the *age* of the company may also influence decertification; Moroz and Gamble (2021 – BCorp), find out that start-ups decertify twice as much as established companies. One possible explanation for this is that start-ups often lack the funds needed to cover the MS costs; another factor could be related to the lasting commitment that established companies constructed over the years with the MS.

Lastly, in the sole context of UNGC, Kimbro and Cao (2011) discover a factor related to the *pre-adoption performance*: when companies adopt the UNGC solely with the hope that the certification will aid them in reversing their deteriorating market value (with no real commitment to the certification principles), the likelihood of decertification increases.

CONTINGENCY FACTORS	
Firm Level Effect	
<i>Size</i>	ISO 9001: Alič, 2014; Amer 2018 (2015); Zimon and Dellana, 2019; Clougherty and Grajek, 2022 EMAS: Merli et al., 2016; Preziosi et al., 2016; Daddi et al., 2017; Merli et al., 2018 BCorp: Kim, 2021; Patel and Chan, 2021 UNGC: Rasche et al., 2020 ISO 14001: Mosgaard and Kirstensen, 2020
<i>Ownership Status</i>	UNGC: Rasche et al., 2020 EMAS: Merli et al., 2016 BCorp: Patel and Chan, 2021 ISO 9001: Clougherty and Grajek, 2022
<i>Age</i>	BCorp: Moroz and Gamble, 2021 ISO 9001: Clougherty and Grajek, 2022
<i>Pre-adoption Performance</i>	UNGC: Kimbro and Cao, 2011
Industry/Sector Level Effect	
	ISO 9001: Alič, 2014; Clougherty and Grajek, 2022 ISO 9001 and ISO 14001: Franceschini et al., 2008 EMAS: Merli et al., 2016; Daddi et al., 2017; Preziosi et al., 2016 ISO 14001: Lira et al, 2019, 2021 BCorp: Patel and Chan, 2021 SA 8000: Podrecca et al., 2021 UNGC: Rasche et al., 2020
Geographical Level Effect	
<i>Country</i>	ISO 9001: Amer 2018 (2015); Franceschini et al., 2011; Mastrogiacomo, 2021 ISO 9001 and ISO 14001: Marimon et al., 2009 UNGC: Knudsen, 2011 ISO 14001: Hickichi et al., 2017; Lira et al., 2019; Lira et al., 2020; Lira et al, 2021; Mosgaard and Kirstensen, 2020 BCorp: Kim, 2021 SA8000: Podrecca et al., 2021
<i>Region</i>	EMAS: Preziosi et al., 2016 ISO 14001: Hickichi et al., 2017; Lira et al, 2021

	BCorp: Kim, 2021 ISO 9001: Mastrogiacomo, 2021
<i>State</i>	BCorp: Lucas et al., 2022
Certification Level Effect	
<i>Adoption Timing</i>	ISO 9001: Lo and Chang, 2007 BCorp: Kim, 2021 UNGC: Rasche et al., 2020
Other	
<i>Economic Crisis</i>	ISO 14001: Heras-Saizarbitoa et al., 2016 ISO 9001: Alič, 2012; Simon and Kafel, 2018 EMAS: Preziosi et al., 2016

Table 3: Contingency Factors

Moving on to the *industry/sector level* effect, in 10 studies and in every considered MS, it appears that industry has an effect on decertification (e.g., Patel and Chan, 2021 – BCorp). Such results should not come as a surprise given the fact that companies operate in an environment that produces institutional pressures that influence the company’s behaviors. Furthermore, companies’ needs may differ from sector to sector. This forces them to look for alternative MS that are either tailored to such needs, or alternatively, are able to cover broader scopes that go beyond industry specificities.

For instance, Lira et al., (2019, 2021 – ISO14001) in their study of ISO14001 diffusion across Europe, find out that companies that belong to certain sectors that reached saturation level (e.g., education and other social services) decertify more often.

Likewise, at the geographical level, the *country effect* has been identified as one contingency factor that influences decertification for each considered initiative (e.g., Marimon et al., 2009 - ISO 9001 and ISO 14001). For example, Knudsen (2011- UNGC) discovers that factors related to the home country of a company (such as governance) may increase decertification likelihood. Also, Mastrogiacomo (2021 - ISO9001) specifies that while MSs diffusive phenomena tend to follow the same timing even across different countries (e.g., four consequent phases: growth, maturity, decline, and post-decline), the progress from one phase to the next one might be dissimilar in different countries. Other authors instead, unveil that the country effect is less significant for decertification: in the context of the BCorp certification, Patel and Chan (2021) discover that county level factors are less related (than industry factors for example) for decertification. According to their findings, BCorp’s certification procedures are modeled in a way that excludes those firms that might be susceptible to country effects.

Furthermore, another nuance is represented by the *region-effect*. Kim (2021 - BCorp) compares the differences between the number of companies that decertify within North America, and the ones in Europe. The author observes how decertifying rates are twice as high in the USA than in the European continent. It should be specified that this occurrence is probably related to the higher diffusion of BCorp in North America.

As an aside, it should be noted that, in a smaller context such as Southern Italy, Preziosi et al. (2016 - EMAS) note that companies show greater difficulties in using EMAS as a lasting tool. Once again, this factor could be related to the reduced resource capacity that SMEs can devote to the certification maintenance. Other certifications affected by the region effect are ISO9001 and ISO14001.

Lastly, concerning the *state-effect*, Lucas et al. (2021 - BCorp), using state level observations, investigate how decertification complexities might be tight by the presence of sustainability norms in the context of North America. The authors understand that decertification changes among States that have different norms; for example, BCorps that

are located in States that have a higher number of tax-exempt organizations are less likely to decertify; also, Benefit corporations tend to decertify less.

Shifting to the *certification-effect*, the literature unveils a couple of factors that are a direct consequence of the certification per-se. The first one pertains to the *adoption-timing*: for example, Rasche et al. (2021- UNGC), discover that late adopters seem to have higher chances of abandoning the UNGC than early adopters. Furthermore, Lo and Chang (2007 – ISO9001) results also underscore the timing complexity: in their findings, the benefits that early adopters experience suffer from decay: as more players join ISO9001, the certification becomes mainstream and its distinguishing allure diminishes, thus decreasing benefits.

To conclude the excursus on the contingency factors, it is worth mentioning *the economic crisis*. Four authors in the context of ISO9001, EMAS, and ISO14001 (e.g., Alič, 2012; Heras-Saizarbitoa et al., 2016) find out that an economic crisis might be related to a scenario of economic uncertainty that fosters budget reductions and, consequently, decertification.

Performance Implications

In the following section, we take into consideration the effects of decertification over a company’s performance.

PERFORMANCE IMPLICATIONS	
Worsening of performance	ISO 9001: Alič, 2014; Alic, 2012; Amer 2018 (2015);
Improvement of performance	UNGC: Kimbro and Cao, 2011
No differences	ISO 9001: Kafel and Simon, 2017Th; Amer 2018 (2015); Cândido et al., 2019 (2021)
Initially benefits that disappear with time	SA8000: Podrecca et al., 2021
Expected performance after decertification	ISO 9001: Cândido and Ferreira, 2021b (2022)

Table 4: Performance Implications

To begin, it is worth mentioning that the analysis of the literature shows that companies might have been navigating in a turmoil during the year of decertification: according to Alic (2014; 2014) - in her studies of ISO9001 cancellation among Slovenian companies – more than 25% of the decertifying companies, register poor financial performance during the certification ending year, and in the following years, it continues to deteriorate. Aamer et al., (2018 - UNGC) reach similar results and underline how these results become even more pronounced when social and environmental issues are also present. On the other hand, according to Candido et al., (2021) ISO9001 decertifying firms do not manifest signs of underperformance in the years that follow decertification when compared with companies that instead keep the certification.

Instead, while it is unclear whether poor financial performance affected the decertification choice, Kafel and Simon (2017 – ISO9001) confirm that a larger number of Polish companies registered an improved post-decertification performance. Likewise, according to Kimbro and Kao (2011) show that communicating firms have better performance indicators than non-communicating firms. Similarly, Podrecca et al. (2021) notice that while in the proximity of the decertification event SA8000 companies initially register better performance, over time, such results vanish, thus leaving the company worse off.

Post Decertification Paths

In the following section, we will present the results of literature for what concerns those alternatives that companies elect after decertification. In fact, firms opt for different scenarios after decertification. In a nutshell, firms either opt for a *no renewal* of their commitments, or for a *substitution* of the abandoned MS.

POST-DECERTIFICATION PATHS	
No Renewal	
Without Commitment	UNGC: Amer 2018 (2015) ISO14001: Mosgaard and Kirstensen, 2020 ISO 9001: Zimon and Dellana, 2019 SA8000: Marcuzzi et al., 2023 ISO9001: Candido, 2023 (and search of alternative market)
With Partial Commitment (e.g., adopting minimum requirement)	UNGC: Amer 2018 (2015) ISO 9001: Cândido et al., 2016; Cândido et al., 2021 (2019) ISO 9001 and ISO 14001: Kafel and Nowicky, 2014 ISO 14001: Mosgaard and Kirstensen, 2020 ISO 9001: Kafel and Simon, 2017 SA8000: Podrecca et al., 2021; Marcuzzi et al., 2023
With Commitment (e.g., engaging with the MS philosophy)	UNGC: Amer 2018 (2015) BCorp: Moroz and Gamble, 2021 ISO9001: Candido, 2023
MS Substitution	
Other Standards	ISO 9001 and ISO 14001: Marimon et al., 2009 UNGC: Amer 2018 (2015) SA8000: Marcuzzi et al., 2023 ISO9001: Candido, 2023; Ferreira and Candido, 2021
Non-certified Report	EMAS: Von Ahsen et al., 2014 ISO14001: Mosgaard and Kirstensen, 2020

Table 5: Post Decertification Paths

Within the first post-decertification path (*no renewal*), the analysis of the literature has shown that companies may decide to abandon a MS without maintaining any form of commitment; or to abandon the MS with a certain degree of commitment to the MS; but also, to abandon the MS while maintaining their commitment (e.g., Mosgaard and Kirstensen, 2020; Marcuzzi et al., 2023).

Mosgaard and Kirstensen (2020 – ISO14001) underscore that a portion of the sampled companies not only dropped ISO14001, but also most of its (too costly) practices after performing a cost-benefit analysis. However, a smaller number of companies in the same sample, does maintain a certain level of commitment, although respondents share a change in focus, or admit that the impact of their practices is harder to measure, given the fact that the company does no longer set any targets. This kind of disengagement has been detected in both ISO 9001 and 14001, the UNGC, and SA8000.

Similarly, Kafel and Nowicky (2014 – ISO9001 and ISO14001) among others, notice how companies – although decertified - can still maintain a number of practices related to the MS; for instance, in one case, in their pool of companies, except for the internal audit, some of the ISO14001 practices (e.g., the setting of environmental targets) have been maintained. It should be noted that this form of alternative path is present in each analyzed MS.

Lastly, when a company's MS implementation was initially driven by internal motivations (e.g., Candido 2023 – ISO9001), it is likely that the firm will remain engaged with the principles of the MS even after decertification has occurred. This strategy has been implemented by firms initially certified with BCorp, ISO9001, and the UNGC.

Moving on to the second post-decertification path, *MS substitution*, the literature shows the existence of two possibilities: the first one entails the substitution of the MS with another MS; for example, according to Ferreira and Candido (2021) companies that substitute ISO9001 prefer to engage with a more stringent standard; also, Aamer et al. (2018 - UNGC), notice that firms prefer to a MS that is either less expensive, more efficient, or it is considered more valuable by the market. This is a common choice for both ISO14001 and 9001, the UNGC, and SA8000.

To conclude, with regards to EMAS, and ISO14001, two articles (Von Ahsen et al., 2014; and Mosgaard and Kirstensen, 2020) present the evidence of case companies that replace the MS with a non-certified report; in this case, firms prefer to shift to another form of reporting (e.g., the company's website) as it allowed them to maintain a transparent relationship with their stakeholders although without incurring in the costs of maintaining a MS.

1.8 Research Gaps

The main gap that emerged from this literature review is the lack of a theoretical framework that can be applied to all the management standards when considered as a bundle.

In fact, other than the theory being scarce or fragmented, the analysis of the literature unveiled that, although a number of studies proposes a theoretical framework, this can only be applied to one single management standard or to a couple.

Furthermore, an holistic approach to the causes of decertification, from the perspective of more than one management standard is still missing in the literature.

1.9 Research Agenda

Researchers could concentrate on finding theoretical lenses that can be applied to more than one or two management standards thus strengthening the theoretical framework. Also, scholars could consider the relationship that exists between the antecedents (drivers) of certification and the antecedents (drivers) of decertification. This relationship has been explored only with regard to SA8000 and ISO9001. It could be interesting to investigate if a causality relationship exists in other standards.

CHAPTER 2. Decertification and SA8000

2.1. Purpose

Over the last decades, concerns related to social and environmental issues have grown steadily (Cantele et al., 2023; Gazzola et al., 2022). Expectations about the role of companies in society have evolved to include a wide range of collective interests: firms are now invited to consider the accountability requests of several stakeholders such as customers, employees, governments, NGOs, and media. As a result, organizations have become interested in legitimizing their activities and testifying their sustainability efforts (Blasi & Sedita, 2022; Seroka - Stolka & Fijorek, 2022). Corporate social responsibility (CSR) standards are useful tools to achieve such purposes: they reflect voluntary-predefined rules to guide, assess, verify, and communicate firms' practices (Camilleri, 2022; Fonseca et al., 2022). Among them, Social Accountability 8000 (SA8000) emerges for several reasons (Boiral et al., 2017; Koster et al., 2019). It is the most widely adopted social standard; it is characterized by a third-party certification process carried out by independent bodies; it is non-industry specific; and it acts on the whole supply chain of the certified organizations (El Abboubi et al., 2022; Gilbert et al., 2011). When looking at the literature on SA8000 (for a review see Sartor et al., 2016), extant research has mainly shed light on aspects related to the benefits and obstacles of adoption. Surprisingly, scholars are almost silent as regards the reasons why some firms decide to leave the standard (i.e., the decertification drivers) and how it occurs (i.e., the decertification paths). The only partial exception is the study by Podrecca et al. (2021) which investigates the financial effects of SA8000 decertification and the differences between still certified and decertified firms. Developing in-depth knowledge of SA8000 decertification is relevant for several reasons. Firstly, according to the data provided by the regulatory body in charge of monitoring SA8000 (Social Accountability Accreditation Services—SAAS, 2022), an increasing number of firms are leaving it: 2020 (i.e., the latest year with full data available) has registered 788 new certifications and 592 cancellations/expirations, while data up to the third quarter of 2022 exhibit 356 new adherents and 767 cancellations/expirations. These numbers put the future of the standard into question. Second, as argued by Rasche et al. (2022), Kim (2021), and Moroz et al. (2018), decertification from CSR standards could represent an alarming signal of potential social disengagement. Shedding light on the phenomenon could, therefore, lead relevant stakeholders to develop potential strategies to overcome it. Lastly, as Podrecca et al. (2021) point out, several aspects related to the decertification decision (e.g., the link between (ex-ante) motivations to adopt, and the (ex-post) reasons to leave SA8000) are still far from being clear. Starting from this background, we formulate the following research questions: RQ1) What are the drivers that lead companies to abandon SA8000? And RQ2) Which alternative paths do firms select once they abandon SA8000? To provide answers, this chapter adopts a multiple case study approach on a sample

composed of 15 multi-country/industry firms. Our results show that companies abandon the standard for many reasons (e.g., the reduction of commercial benefits, paperwork overload, complexities in orders and suppliers' management). Decertified firms follow three distinct paths: (1) embrace an alternative social standard/initiative, (2) do not adopt any alternative social standard/initiative but continue respecting some SA8000 requirements, (3) do not adopt any alternative social standard/initiative and stop taking care of SA8000 requirements. Our investigation provides theoretical and practical contributions. From a theoretical point of view, we advance knowledge on SA8000 decertification by identifying the drivers for abandonment, comparing them with the previous reasons for membership, and pointing out exit paths. In doing this we show how the theories previously used to investigate certification-related aspects (i.e., transaction cost economics, stakeholder, and institutional theory) are also useful to explain decertification choices. From a managerial point of view, we offer relevant insights to companies on the upholding of the standard and possible exit strategies.

2.2. SA8000 benefits and obstacles.

Extant research has shed light on several potential benefits and obstacles of SA8000 adoption (see Sartor et al., 2016 for a more detailed review on the topic). Starting with the positive externalities, some authors highlight that the company's work environment might benefit from SA8000 adoption (e.g., Murmura & Bravi, 2020; Tencati & Zsolnai, 2009); the enhancement of working conditions that usually results from the implementation of SA8000 dictates is expected to generate enthusiasm among employees (e.g., Henkle, 2005; Jamali et al., 2020). This, in turn, might strengthen labor productivity and upgrade company performance (e.g., Battaglia et al., 2014; Rohitratana, 2002). Similar effects may result from the need to review labor practices and operational activities (e.g., Ruzevicius & Serafinas, 2007; Testa et al., 2018): SA8000 requires firms to detect potential sources of danger and to proactively face the risks before accidents occur, this way helping companies to identify areas of improvement and increase internal process efficiency (e.g., Murmura et al., 2017; Stigzelius & Mark-Herbert, 2009). On the reputational side, authors argue that the particular attention to ethical issues and the workers' rights testified by SA8000 certification, could help companies in enhancing corporate image (e.g., Orzes et al., 2017; Santos et al., 2018); firms usually enact SA8000 aiming at commercial benefits such as new customers attraction and revenues' boost (e.g., Battaglia et al., 2014). Moreover, SA8000 might help organizations in imposing premium prices for their products (De Magistris et al., 2015). As a side note, it is worth mentioning that the positive aspects highlighted so far are supposed to be more pronounced for firms coming from developing countries. For instance, the initial working conditions in these contexts are generally worse than those of developed regions thus offering higher room for improvement (Ikram et al., 2020). At the same time, in terms of commercial/reputational aspects, organizations from developing countries usually present a greater need to signal their social responsibility efforts than their developed counterparts; in such contexts, SA8000 allows to cope with pressures that may originate from clients that are concerned with CSR practices or pose specific requirements to conduct business (Podrecca et al., 2021). To conclude on the benefits, several scholars

underline that the potential positive effects of SA8000 extend beyond the unit of the firm and affect the whole supply chain (e.g., El Abboubi et al., 2022). In particular, SA8000 second-party audits are expected to help organizations in identifying non-compliances and ease communication with business partners thus improving supply chain coordination and performance (e.g., Sartor & Orzes, 2019). Conversely, SA8000-certified companies may incur several obstacles. The most recurring one regards maintenance costs (Koster et al., 2019). Increased labor costs might result from higher wages and stricter working hours regulation (e.g., limited overtime). Additional issues may stem from coordination expenses (e.g., Ciliberti et al., 2011; Rohitratana, 2002); SA8000 requirements usually entail limitations to the sourcing base, forcing companies to devote additional resources to find complying suppliers. Moreover, larger delivery time lags and reduced flexibility have been reported (e.g., Christmann & Taylor, 2006; Merli et al., 2015). Lastly, SA8000 requires to store and manage a relevant number of documents, resulting in complex and costly data management (Leipziger, 2010).

2.3. Background

The literature analysis unveiled three main research topics related to decertification: drivers, contingency factors, and post-decertification paths. The main findings are presented in Table 6 and summarized below. Starting with decertification drivers, no specific studies exist as regards SA8000, UNGC, and ISO 26000. On the contrary, they have been explored in EMAS, ISO14001, ISO9001, and B Corp. The most discussed decertification drivers are common among all these four standards: absence of commercial benefits/advantages, financial burden, paperwork load and documental management (e.g., Daddi et al., 2018; Moroz & Gamble, 2021; Mosgaard & Kristensen, 2020; Von Ahsen et al., 2004). This finding is not surprising; scholars (e.g., Castka & Balzarova, 2008; Moroz et al., 2018; Paelman et al., 2020) often argue that, when it comes to CSR, companies generally face the straddle of balancing tensions between opportunities and costs associated with standards adoption and retention. Conversely, other factors, reflect unique characteristics of a norm and are thus certification-specific; examples are absence of recognition from policymakers, limited top management engagement, macroeconomic shocks, and legal requirements (i.e., the need to become a benefit corporation) (e.g., Ferreira & Cândido, 2021; Heras-Saizarbitoria et al., 2016; Kim & Schifeling, 2022). To conclude, we recall that some decertification drivers might result from unfulfilled benefit expectations or unforeseen obstacles associated with the initial certification decision (Cândido & Ferreira, 2021a; Ferreira & Cândido, 2021). For instance, when positive expectations remain unfulfilled, they may evolve into decertification drivers (e.g., limited operational benefits). Similarly, as unforeseen obstacles happen, decertification drivers like limited top management engagement might appear. On the other hand, other reasons such as company restructuring may arise individually. Moving to the contingency factors, the size of the company seems to be relevant for UNGC, EMAS, ISO 14001, ISO 9001, and B Corp (e.g., Kim, 2021; Knudsen, 2011; Merli et al., 2018); small enterprises often face major difficulties in the ongoing management of the standards—because of the scarcity of human and financial resources (e.g., Merli et al., 2018; Preziosi et al., 2016)—and, therefore, exhibit higher

decertification rates (Mosgaard & Kristensen, 2020). Furthermore, the implementation timing (early vs. late adopters) and the ownership status (publicly listed vs private company—UNGC; public administration vs private company—EMAS) emerge as relevant factors that could influence UNGC, EMAS, and B Corp maintenance (Merli et al., 2015; 2018; Kim, 2021; Rasche et al., 2022). In the case of B Corp, the age of the firm might also play a role: younger organizations usually integrate the social purpose in their business models. This reduces (re)certification costs and thus the decertification likelihood (Moroz & Gamble, 2021). For what concerns the aspects connected to the industry (e.g., Alic, 2014), firms operating in specific sectors (e.g., mining, transportation) or more generally in competitive and dynamic industries are more likely to leave ISO 14001 and SA8000 (e.g., Podrecca et al., 2021). On the other hand, enterprises operating in the oil and gas industry exhibit a lower propensity to abandon UNGC (Knudsen, 2011). As regards the region, organizations coming from Eastern Europe, East Asia, and Africa are characterized by a higher tendency to withdraw from UNGC (Knudsen, 2011), firms from North America (i.e., the United States and Canada) tend to decertify more often from B Corp, while for ISO 14001 the decertification dynamics vary significantly among countries (e.g., Lira et al., 2019, 2020, 2021). In the case of B Corp, Lucas et al. (2022) highlight that state-level factors might be relevant as well. For instance, lower decertification propensity was observed in contexts characterized by “cleaner corporate sustainability norms” and large numbers of business establishments, tax-exempt organizations, and benefit corporations. Scholars have also recognized the existence of alternative paths that firms pursue after decertification; again, no previous studies exist for UNGC, SA8000, and ISO 26000. Instead, Merli and Preziosi (2018) show how the proliferation of initiatives (such as ISO 14001 and the Product Environmental Footprint) offered alternative solutions to EMAS. As for ISO 14001, Mosgaard and Kristensen (2020) identified two distinct alternative paths: (a) adoption of a company-specific system or (b) no formal recertification. Regarding the latter outcome, Kafel and Nowicki (2014) noticed that many organizations maintain their environmental-related practices yet not the accreditation. In the case of B Corp, Moroz and Gamble (2021) point out that, especially for young companies, the business models are already aligned with “the B Corp philosophy” and therefore the practices do not change much after decertification. Lastly, Simon and Kafel (2018) noted that companies exiting ISO 9001 may decide to move to industry- or company-specific management systems. As shown in Table 6, no study has addressed the phenomenon of ISO 26000 abandonment, probably because it is not a certifiable management system, but rather a general guideline without formal accreditation (Balzarova & Castka, 2018; ISO, 2023). Nevertheless, the literature has emphasized several critical issues associated with this initiative, which may lead companies to leave it for some of the reasons mentioned above. Scholars have pointed out that, due to the lack of certification, the legitimizing effect of ISO 26000 is limited (de Colle et al., 2014), resulting in low commercial benefits/advantages (Moratis, 2016). This could induce firms to adopt complementary certifiable standards with consequent additional financial burdens (Hemphill, 2013). In the same vein, the absence of enforcement mechanisms might lead to limited operational benefits (Hahn, 2012) due to the decoupling between standard requirements and actual practices (Moratis, 2018). The deficiency of formal verification also makes it very difficult to quantify the outcomes of ISO 26000 adoption (Sethi et al., 2017), potentially causing a limited managerial

commitment to the standard (Balzarova & Castka, 2018). Similar arguments emerge when contextual factors are considered: the complexity and costs associated with ISO 26000 adoption could be particularly problematic for small companies (Hemphill, 2013); the standard is deemed as less useful in industries characterized by higher levels of CSR (e.g., forestry—Toppinen et al., 2015); and its effectiveness depends on the country's level of development (Hahn, 2012).

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

Company restructuring			Marimon et al. (2009); Alič (2012); Kafel & Nowicki (2014); Mosgaard & Kristensen (2020)		Simon & Kafel (2018)	
Limited operational benefits		Von Ahsen et al. (2004); Daddi et al. (2018)	Alič (2012); Kafel & Nowicki (2014); Moosgard & Kirstensen (2020)		Lo & Chang (2007); Alič (2012); Alič (2014); Kafel & Nowicki (2014); Sansalvador & Brotons (2015); Cândido et al. (2016); Simon & Kafel (2018); Chiarini (2019); Zimon & Dellana (2019); Cândido et al. (2021); Mastrogiacomo et al. (2021); Ferreira & Cândido (2021)	
Macroeconomic shocks			Alič (2012)		Alič (2012); Simon & Kafel (2018)	
Absence of recognition from policymakers		Von Ahsen et al. (2004); Heras-Saizarbitoria et al. (2016); Daddi et al. (2018); Merli et al. (2018)			Kafel & Simon (2017); Ferreira & Cândido (2021)	
Legal requirements						Moroz & Gamble (2021); Kim & Schifeling (2022)
Size		Merli et al. (2016); Preziosi et al. (2016); Merli et al. (2018); Merli & Preziosi (2018)	Alič (2012); Mosgaard & Kristensen (2020)	Knudsen (2011); Kimbro & Cao (2011); Rasche et al. (2022)	Alič (2012)	Kim (2021); Moroz & Gamble (2021); Patel & Chan (2022)
Implementation timing (early VS late adopters)				Rasche et al. (2022)		Kim (2021)
Ownership status		Merli et al. (2016); Preziosi et al. (2016); Merli et al. (2018)		Rasche et al. (2022)		
Firm age						Moroz & Gamble (2021)
Industry/Sector	Podrecca et al. (2021)	Merli et al. (2016); Preziosi et al. (2016); Merli et al. (2018); Merli & Preziosi (2018)	Franceschini et al. (2008); Alič (2012); Lira et al. (2019); Lira et al. (2021)	Knudsen (2011)	Franceschini et al. (2008); Alič (2014)	Moroz & Gamble (2021); Patel & Chan (2022)

Region/Country/ State	Podrecca et al. (2021)		Lira et al. (2019); Lira et al. (2020); Lira et al. (2021)	Knudsen (2011)	Marimon et al. (2009)	Kim (2021); Moroz & Gamble (2021); Lucas et al. (2022); Patel & Chan (2022)
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Table 6: Overview of decertification literature

2.4. Theoretical Lenses

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

As for the agency theory (AT), this theoretical lens deals with relationships between two parties in which one actor (i.e., the agent) operates on behalf of the other (i.e., the principal) (Shapiro, 2005). Misalignment and miscommunication between agent and principal may lead to moral hazard (i.e., the agent's possible lack of effort in carrying out the delegated tasks) and adverse selection (i.e., the agents misrepresent their skills to get hired by the principal) (Eisenhardt, 1989a). One way to overcome such complexities is through incentive mechanisms and monitoring systems (Hill & Jones, 1992); SA8000 is one of these (Ciliberti et al., 2011). By testifying to the firm's commitment to the working conditions of its employees, SA8000 might reduce information asymmetries. This way the company can show its social responsibility efforts to the potential customers while fostering employee engagement and productivity (Orzes et al., 2017). Moving to the theories adopted in decertification studies, the (neo)-institutional theory depicts the existence of an institutional environment that influences companies' behavior (Powell & DiMaggio, 2012). In particular, in the context of decertification from SA8000 (Podrecca et al., 2021), EMAS (Heras-Saizarbitoria et al., 2016), and B Corp (Lucas et al., 2022), the (neo)-institutional theory has been applied to explain how firms operating in the same environment face analogous pressures and make similar decisions as regards certification maintenance. For instance, Podrecca et al. (2021) showed that firms coming from developing countries usually decertify less often as they need to comply with strong normative and coercive pressures asking to prove their social commitment. Also, the resource-based view (RBV) postulates that to attain competitive advantage, firms need to acquire resources that are valuable, rare, and inimitable (Barney, 1986; Barney, 1991). Cândido et al. (2016, 2021) resorted to RBV to explain ISO 9001 decertification dynamics. According to the authors, companies usually certify to achieve a valuable resource that can differentiate them from the competitors. However, when the number of

issued certificates increases, the resource is no longer valuable, rare, and inimitable and the certification does no longer provides a competitive advantage. This leads firms to decertify. As for the identity control theory (ICT), it “focuses on the nature of people's identities (who they are) and the relationship between people's identities and their behavior within the context of the social structure within which the identities are embedded” (Burke, 2007, p. 2202). In the case of B Corps, Conger et al. (2018) highlight that certification acts as a means to receive feedback on the managers' behavior and the way they run their companies: those who are more open to identity change tend to respond positively to such feedback and increase their sustainability efforts, while those characterized by a more defensive attitude tend to respond negatively and withdraw from certification. To conclude, two theories (i.e., contingency theory—CT; stakeholder's theory—ST) have been used to shed light on both SA8000 benefits/obstacles as well as decertification dynamics. CT postulates that the effectiveness of a firm's actions originates from the fit between the firm's characteristics (e.g., size, strategy) and the contingencies of the environment (Donaldson, 2001; Lawrence & Lorsch, 1967). In the context of the SA8000, Orzes et al. (2017) resorted to this theoretical lens to investigate the factors affecting the performance implications associated with a firm's decision to join the standard. The authors highlighted that the positive effects resulting from SA8000 implementation are stronger in countries where the propensity toward risk is higher or unevenly distributed power is less tolerated (Orzes et al., 2017). Instead, when it comes to decertification, the literature unveiled how companies—once decertified—tend to retain only those practices that are instrumental to their context (ISO 9001-Zimon & Dellana, 2019). Moving to the ST, the theory's unit of analysis is the relationship between the firm and its stakeholders (Donaldson & Preston, 1995; Freeman, 2015); ST argues that firms can gain a competitive advantage by integrating stakeholder expectations and concerns into their managerial strategies. In the context of SA8000, Battaglia et al. (2014) resorted to ST to show that—thanks to the possibility to foster external stakeholder relationships—the certification allows companies to develop dialogue and cooperation with their prospective customers this way improving sales performance. Along similar lines, Gilbert and Rasche (2008) and Zhao et al. (2012) highlighted that—by helping organizations to consider internal stakeholders' interests— SA8000 (and similar standardized initiatives) could lead firms to reduce their long-term costs and improve productivity. On the contrary, as regards the decertification, Kim (2021) postulated that a firm will maintain its commitment to B Corp only as long as it allows the company to be perceived as trustworthy by the stakeholders.

2.5. Methodology

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

and Kafel and Nowicki (2014). To safeguard rigor, relevance, and accuracy the following protocol has been implemented:

- Development of a checklist of open-ended questions based on the findings emerging from the literature review. Semi-structured interviews constituted the basis for experience sharing and fostered an open dialogue that allowed for engaging conversations and broader descriptions of the investigated topic (Brinkmann & Kvale, 2015; Yin, 2017).
- Selection of a sample composed of companies located in different regions (Asia, South America, and Europe); operating in various sectors (manufacturing, services, and utilities); diverse in size (small, medium, and large). These segmentation variables were defined considering the previous studies on decertification issues (e.g., Daddi et al., 2018; Mosgaard & Kristensen, 2020), and the characteristics of the population of SA8000 decertified firms (SAAS, 2022). Moreover, in line with Daddi et al. (2018), and Mosgaard and Kristensen (2020), we decided to include only companies that had been certified with SA8000 for at least 5 years. This aspect was critical to ensure that the case companies had adequate experience with SA8000 and were committed to it (i.e., they did not join SA8000 due to a temporary fad or a transitory requirement). Based on these criteria, we identified 15 firms (see Table 7 for a detailed description of the companies). For each interview, the person in charge of SA8000 was consulted. Five companies authorized us to interact with an alternative respondent who was also informed about SA8000-related choices. Conversations lasted an average of 60 minutes. To generate trust and minimize social desirability bias, we ensured the interviewee that the results of the study would have been disclosed in an aggregate form and presented in an anonymous way (Wilhelm et al., 2016). Two researchers transcribed the tape, analyzed, and classified the evidence. Once the interviewing process ended, the researchers exchanged remarks and notes to compare and integrate them. The interview protocol touched on aspects related to (de)certification drivers and post-decertification paths (i.e., changes to processes/internal practices and potential replacement of SA8000 with other CSR initiatives/standards). For each case, we sought permission to record the interview; ten companies authorized us. Whenever the participants did not agree to the recording, both researchers handwrote the interviewee's answers and highlighted the most relevant sentences of the respondent. At the end of each non-recorded interview, the interviewers compared their notes and created a structured summary of the case. A database containing the interview recordings, notes, and transcripts was constructed. Consistently with Voss et al. (2002) and Eisenhardt (1989b), we initially considered the gathered data in terms of within-case analysis and then we performed the cross-case analysis. For what concerns the within analysis, building on the write-ups of the cases, we adopted the data coding procedure recommended by Yin (2017). Firstly, we defined a preliminary coding by building on the literature-based questionnaire: the central terms of the questions were transformed into key “dimensions of analysis” (Mayring, 2010, p. 61), such as decertification drivers and post-decertification paths. Secondly, these dimensions were filled inductively by identifying and codifying (with an open coding approach) the main content of the interviews. This led to the definition of the various drivers to join/ leave the norm and the post-decertification choices. Finally, the axial coding allowed further refinement of the codes and a more balanced representation of the dimensions of analysis. This procedure was then followed by a pattern matching process (Eisenhardt, 1989b; Voss et al., 2002).

The above activities were conducted independently by two researchers to ascertain inter-coder reliability (Miles & Huberman, 1994). In line with Mayring (2004), the coding units ranged from a single sentence to whole paragraphs (if they relate to the same concept). The categorization was done manually (i.e., no automatic analysis or categorization was adopted) with the support of the software NVivo (functions “top level code,” “code”) which allows the association of categories and text passages, as well as their storage and retrieval. The independently coded data were then compared to ensure consistency: emerging findings were reviewed with the rest of the research team and with an additional (external) researcher taking the role of the “devil's advocate.” To encourage both within and cross-case comparison data were organized in charts (Miles & Huberman, 1994). To conclude, the cross-case analysis was performed to identify differences and recurring patterns among the cases.

2.6. Findings

By building on a multiple-case study approach, our research questions aimed at (1) understanding the drivers that led companies to abandon SA8000; (2) identifying alternative paths. In line with extant research on other standards (e.g., Cândido & Ferreira, 2021a; Ferreira & Cândido, 2021), we found that SA8000 decertification drivers may originate from unfulfilled benefit expectations, unforeseen obstacles, or appear independently of previous choices/expectations.

	Region	Sector	Employees	Interviewee(s) role(s)	Interview duration (min)
Company A	Asia	Manufacturing	1,000 – 5,000	Social Compliance Manager + Vice President HR	61
Company B	Asia	Manufacturing	>5,000	Operations Director	57
Company C	Asia	Manufacturing	1,000 – 5,000	Quality Manager + Vice President HR	66
Company D	Asia	Manufacturing	>5,000	Social Compliance Manager	48
Company E	Asia	Manufacturing	1,000 – 5,000	Quality Manager + Vice Manager HR	62
Company F	Asia	Manufacturing	>5,000	GM Operations	49
Company G	Europe	Manufacturing	<1,000	HR Manager	56
Company H	Europe	Manufacturing	1,000 – 5,000	Social Compliance Manager + HR Manager	69
Company I	Europe	Service	1,000 – 5,000	Quality Manager	55

Company L	Europe	Manufacturing	1,000 – 5,000	Quality Manager	42
Company M	Europe	Service	<1,000	Certifications Manager	59
Company N	South America	Manufacturing	>5,000	Sustainability Manager + Quality Manager	63
Company O	South America	Manufacturing	>5,000	Operations Director	71
Company P	South America	Utilities	<1,000	Quality Manager	58
Company Q	South America	Service	>5,000	Corporate Social Responsibility Manager	64

Table 7: Case companies

2.7. Certification Drivers

The most recurring certification driver in our sample is Commercial purposes (11 cases) (Table 8). According to the respondents, firms enacted SA8000 to “vouch for our CSR efforts in a concrete and visible way” (Company E). The goal was to “improve the company's image” (Company I) and “create value” (Company O), this way building a “competitive advantage” (Company F). Along the same lines, other companies were hoping to “reach new clients” (Company A) and “increase orders” (Company C). Financial savings (7 cases) is the second most frequent certification driver. It originates from expectations of reducing costs and improving the efficiency of internal processes. On the one hand, companies wanted to “optimize shop-floor management” (Company N) and curtail those negative aspects related to more labor-intensive tasks. On the other, SA8000 was supposed to aid the coordination of the supply chain by building trust and “facilitating contract stipulation” (Company D), thus making client's audits “unnecessary” (Case H) and “granting important man-hour savings” (Company P). Improve social performance (6 cases) is another important certification driver: several respondents underlined the company's aim to “set clear guidelines” (Company F) in the context of CSR protocols to “foster management-employee relationships” (Company O) or to “enhance work environment safety” (Company H). Other organizations perceived SA8000 as a necessary tool to “identify more clearly strengths and weaknesses on labor issues” (Company P). Client's request (5 cases) follows as clients pressured suppliers by “demanding SA8000” (Company D). In some cases, SA8000 served as a “minimum prerequisite” (Company L) to obtain orders or initiate business relationships. Often, it was the “larger multinational customers that pushed for SA8000” (Company C) since it was the “most adopted CSR certification, an industry standard” (Company Q). Also, SA8000 was a “mandatory asset to compete in certain bids” (Company M). Lastly, one case (Company G) revealed an Ethical choice: for this company SA8000 represented “nothing but a flagship, a statement to showcase our values” (Company G) driven by moral principles rather than marketing purposes or client's requests.

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

Table 8: Summary of certification drivers in the case studies

2.8. Decertification Drivers

In terms of abandoning reasons (Table 9), the absence of commercial benefits/advantages is the most recurring one in our sample (14 cases). Companies disclose that, with time, SA8000 becomes “inessential” (Company D) for business partnerships: as the firm develops a trustworthy relationship with the client, the certification “is no longer necessary” (Company Q). In other cases, the public agency “omit SA8000” from the bid (Company M). Sometimes clients become “uninterested” (Company F) in rewarding certified companies' efforts with a premium price. Furthermore, competitors often react by adopting SA8000 (or similar standards/initiatives) and “deteriorate the company's initial competitive advantage” (Company O). The financial burden (12 companies) is the second most cited reason: companies underline that SA8000 costs are “disproportionately high” (Company E). For instance, the increase in the hourly wage that the company must guarantee to be compliant with SA8000 constitutes a “major financial burden” (Company P). Additionally—with time—auditors “request everlasting updates” (Company N) to adjust to the standard's requirements resulting in increased expenditures. Moreover, additional costs stem from the “very onerous” (Company H) paperwork load and documental management (7 cases) required by the standard which accrues to an accumulating number of working hours. Five companies claim that SA8000 is too limited in its sphere of influence; therefore, they prefer alternatives with “broader targets” (Company O) that are more “in line with the company's needs” (Company N). Five companies also underline growing complexities in orders and suppliers' management because of the “stringent requirements” (Company O) that SA8000 imposes. Firms that mainly deal with small-sized partners—that do not have the means to be compliant with the standard's requisites—struggle to “find, handle, and monitor” (Company Q) their suppliers. Often, the complexity has generated “additional dissipation, both in terms of finances and man-hours” (Company O): conducting supplier inspections over time has become an issue, as companies need to devote “considerable resources” to this task (Company G). With time, a lack of available auditors has emerged, forcing companies (3 cases) to hire foreign auditors with an overall increase in audit costs. Moreover, available auditors often lack “sector-specific skills” (Company E) thus generating further frustration. Several companies have attempted to signal auditor's scarcity and inadequacy to the certifying body, but with “insignificant results” (Company E). These firms also complain about miscommunications with the certifying body that is perceived as “hard to interact with” (Company N). Also, on mimicking behavior (2 cases): as some companies

witness similar firms abandoning SA8000, they drop out too with a consequent domino effect. Two case companies emphasize the employees' discomfort that results in reactions, strikes, and backlash from the protections guaranteed by the standard. This is happening because some employees are disturbed by the working hour limit imposed by SA8000. Hence, they are more interested in “capitalize on working hours” (Company F) by extending their overtime, rather than establishing better working conditions. Furthermore, at times, firms experience a difficult integration of local laws and SA8000 requirements (2 cases). Often, the national law has similar, yet different requirements; this duality can make the integration between the local regulations and SA8000 difficult. Companies stress how SA8000 is “sometimes redundant” (Company N) for some of those aspects that are already covered by the national legislation (e.g., overtime restrictions). Another identified decertification reason is the limited top management engagement (1 case). When managers do not value SA8000, the implementation of the standard is not only uncommitted but even counterproductive as it generates distress during and after the audits. To conclude, it is worth underlining that, in general, SA8000 evaluation changed over the years: companies highlighted that “over time the effort to keep the certification became heavier and the benefits registered a deterioration” (Company G). As regards the potential links between the SA8000 certification and decertification drivers, four different situations emerge. First, some decertification drivers result from unfulfilled benefit expectations. Several companies have in fact adopted SA8000 following specific “client's requests” or for “commercial purposes”. However, as customers ceased to consider SA8000 a mandatory requirement and/or the positive sales-related externalities decreased, firms decided to leave the standard due to “absence of commercial benefits/advantages”. Secondly, the majority of the decertification drivers stem from unforeseen obstacles resulting from the certification: “limited sphere of influence”, “lack of auditors”, “employee's discomfort”, “difficult integration of local laws and SA8000 requirements”, and “limited top management engagement” can be placed in this category. Third, three decertification drivers (i.e., “financial burden,” “complexities in orders and suppliers’ management”, “paperwork load and documental management”) originate from a combination of both unfulfilled benefit expectations and unforeseen obstacles. In particular, although some firms certified hoping for “financial savings” (i.e., they anticipated cost reductions from both an improvement of the internal processes efficiency and minimization of expenditures related to supply chain monitoring), after some years they realized not only that SA8000 was not leading to such results, but even that it was requiring additional resources. Lastly, a decertification driver stands on its own (i.e., “mimicking behavior”) and does not exhibit any relationship with the initial reasons leading firms to join SA8000.

Decertification drivers for SA8000	Occurrence in SA8000 case studies
Absence of commercial benefits/advantages	A, B, C, D, F, G, H, I, L, M, N, O, P, Q
Financial burden	A, D, E, F, G, H, I, L, M, N, O, P
Paperwork load and documental management	A, E, H, I, M, N, O
Limited sphere of influence	H, M, N, O, Q

Complexity in orders and supplier management	B, G, M, O, Q
Lack of auditors	E, N, O
Mimicking behavior	H, O
Employees' discomfort	F, O
Difficult integration of local laws and SA8000 requirements	L, N
Limited top management engagement	L

Table 9: Summary of decertification drivers in the case studies

2.9. Alternative Paths

In our sample, SA8000 decertification leads to three scenarios (Table 10): (1) implement an alternative social standard/initiative (scenario A), (2) do not adopt any alternative social standard/initiative but continue respecting some of SA8000 requirements (scenario B), and (3) do not adopt any alternative social standard/initiative and stop taking care of SA8000 requirements (scenario C). Regarding scenario A (adoption of an alternative initiative/standard), our interviews unveil several outcomes. According to the respondents, after some time from the abandonment—for example, 4/ 5 years—companies have decided to embrace another CSR standard. The motivation is twofold: on the one hand, these firms have recognized the need to signal their CSR commitment; on the other hand, they have become aware of the dissipation of part of the positive CSR practices introduced with SA8000 (and that the management believed to be internalized). As for the adopted standards, Company H selects the Global Reporting Initiative—GRI (i.e., a standard for sustainability reporting), deeming it the ideal alternative because of its “less strict requirements” (e.g., no formal audits required) and “wider scope”; “GRI not only covers SA8000 principles, but it also focuses on governance, climate change, and social wellbeing”. Company N embraces ABNT NBR ISO 16001 (i.e., a country-specific norm that aids organizations in operating in a socially responsible way) because it is a local certification standard considered “much closer to the company's reality” and “it allows for flexibility and customization”. Company O and Q adopt SMETA (i.e., an ethical trade social audit) issued by Sedex. They consider this initiative well-balanced: it imposes lower obligations, and it is characterized by broader boundaries (including also ethical trading and environmental issues); moreover “clients are more reassured by SMETA's company-wide audits rather than SA8000's that are instead plant-wide” (O). In addition, respondents explain that SMETA allows for “increased transparency” (Q) and “cost reduction” (O). Company M implements an “unlicensed” certification (obtained through a body that is not accredited by SAI but officially recognized in public bids), that has “some of the SA8000 contents but allows cost savings” (M) (thanks to less expensive audits and fewer CSR compliance requests). This certification represents a “good compromise” (M) between not having SA8000 at all—a sort of “Wild West, where everyone does as they please, as they are not accountable”, and SA8000 official version “where the company has to be compliant with every detail” (M). This solution allows the company to maintain some of the benefits of SA8000, reduce costs (as a result of more lenient requirements) and receive less complicated audits (that lead to leaner documental

obligations thus unburdening the company from large data management). Five companies opt for scenario B (no adoption of any alternative social standard/initiative, but still respect some SA8000 requirements). All the firms (B, D, E, G, P) have relaxed some aspects associated with the most stringent (and costly) requirements of SA8000: the proactive approach to the prevention and elimination of possible social criticalities and risks, supplier monitoring, working hours limits, the continuous improvement that often proceeded from the audits, or the presence of a “social performance team” inside the firm. As for retained practices, Company B maintains the use of advanced solutions for communication between the top management and the employees. Company G continues to share with its stakeholders a self-declaration “to prove social sustainability diligence”. The firm claims to use it as a tool that ensures stakeholder engagement and monitors social performance. Accordingly, the stakeholders can verify the organization's compliance with the declaration through audits. In scenario C (no adoption of any alternative social standard/ initiative and stop taking care of SA8000 requirements), selected by five organizations in our sample, SA8000 processes do not survive the abandonment. SA8000 requirements “aggravated” (Company A) the organization's spending and resource dispersion (e.g., large data management and man-hours). Furthermore, “all the SA8000 source of costs were removed” (Company L). Rather, SA8000 is regarded as a “sinker” (Company A) whose processes impede some firm's activities or the ability to stay in line with market requirements. Consequently, all the SA8000 limitations have been lifted as the certification is no longer in place. In particular, companies have reduced the workers' committees (solely to the ones required by domestic regulations) and have eliminated all the SA8000 procedures connected to salaries management, additional compliance with health and safety requirements, and diversity management plans.

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

Table 10: Summary of post-decertification paths in the case studies

2.10. Discussion

This section is structured in two parts. The first will discuss the findings related to RQ1 and systematize them according to three theoretical lenses. The second will discuss SA8000 post-decertification paths (RQ2), comparing them with those already observed for other standards. As for (RQ1), the decertification drivers outlined in Table 9 can be traced back to three categories: (a) cost; (b) loss of certification value over time; and (c) weakening of “institutional” pressures toward certification. Each of these categories, in turn, can be framed through a theoretical perspective: (a) the transaction cost economics theory; (b) the stakeholder's theory; and (c) the institutional theory. As previously seen, these theories exhibit proven usefulness in explaining decertification issues (e.g., Kim, 2021; Podrecca et al., 2021) and a firm's choices related to SA8000 (e.g., Sartor et al.,

2016). Cost. Three factors directly relate to the costs of certification: “financial burden,” “complexities in orders and suppliers’ management,” and “paperwork load and documental management”. Based on our evidence, certification entails several expenses: higher procurement costs (to find and monitor compliant suppliers), higher human resources costs (to ensure better wages and working conditions), and higher administrative costs (to manage the bureaucratic and documentary aspects imposed by the standard). Furthermore, according to the case companies, such costs tend to rise over the years.

The transaction cost economics theory offers arguments to explain such decertification drivers. Since transaction costs impact economic performance, firms try to minimize them. Certification, in general, reduces transaction costs in trading relations by testifying a firm's superior performance. Through CSR standards, companies prove their social commitment to customers and are, therefore, relieved of many burdens (and costs/efforts) associated with negotiating and monitoring (Ali & Frynas, 2018; Ciliberti et al., 2008). This advantage is particularly relevant for those certifications, such as SA8000, that are extended to the whole supply chain of adopting companies (O'Rourke, 2006; Sartor et al., 2016). In the case of the interviewed firms, however, over the years compliance with SA8000 dictates has led to more expensive transactions due to the additional expenses highlighted above. If the transaction costs with SA8000 become higher than those without it, the adoption of social practices can be inhibited (Christmann & Taylor, 2006). This is even more relevant if the market value of certification (next category) does not compensate for these additional costs. Loss of certification value over time. Two factors directly relate to this category: “absence of commercial benefits/advantages” and “limited sphere of influence”. Two other factors can be indirectly associated: “limited top management engagement” and “employees' discomfort”. The usefulness of certification is ultimately decided by the market: according to our evidence, the perception of the commercial benefits of SA8000 has declined over time. This was also due to the effect of competing certifications, whose scope (“sphere of influence”) was perceived to be wider. The reduction of the SA8000 reputational effect, therefore, resulted in lower managerial commitment. This evidence could be understood through the stakeholder theory (Martos-Pedrero et al., 2023). Managers operate “under fire” (Freeman, 2010) in an environment dominated by cooperative and competing interests that require continuous management of the company's stakeholders (Donaldson & Preston, 1995). To achieve superior performance organizations are required to understand the stakeholders' needs and requests (Battaglia et al., 2014); certifications are usually considered a useful tool to consider these aspects as they provide a widely accepted moral base to justify firm actions (Zhao et al., 2012). In this perspective, customers are focal external stakeholders, and their lack of recognition (of SA8000) influences the managers toward decertification and sometimes toward the adoption of “less narrow” alternatives. Employees are another key stakeholder category that SA8000 prioritizes (Merli et al., 2015). In the context of developing countries, some studies highlight the beneficial role of CSR standards for the human resources of the firm (Beschorner & Muller, 2007; Stigzelius & Mark-Herbert, 2009). On the contrary, the analyzed cases show that employees—to increase their gross income—may sometimes prefer working conditions that are less regulated. The “employees' discomfort” may also be influenced by the “institutional” context in which the companies operate (next category). Weakening of “institutional” pressures toward

certification. Three factors directly relate to this category: “mimicking behavior,” “difficult integration of local laws and SA8000 requirements,” and “lack of auditors”. Institutional theory states that a company's choices are driven by the aspiration to be socially validated and accepted (Zamponi et al., 2023). In looking for the required legitimacy to operate in the market, organizations must be able to answer to normative, coercive, and mimetic pressures and align their strategies and actions with what is considered “desirable, proper or appropriate” (Koster et al., 2019, p. 538) in their specific context. This leads firms competing in similar settings (and therefore subject to the same pressures) to embrace similar practices thus resulting in isomorphic (imitative) behaviors (DiMaggio & Powell, 1983). In the context of SA8000, companies may follow an SA8000 decertification trend due to mimetic pressures: as already pointed out, the number of companies that have opted for decertification is now significant and its imitative “persuasion” has become relevant. Similarly, the “lack of auditors” and “difficult integration of local laws and SA8000 requirements” can be interpreted as a weakening of normative and coercive pressures, respectively. Turning to the “employees' discomfort” factor, we believe that here too “institutions” may play a role. Extant literature underlines how factors associated with the institutional environment (e.g., income inequality and country development) may shape the behavior of human resources (Bagdadli et al., 2021; Josifidis & Supic, 2019). More specifically, workers in less developed countries may be exposed to a restricted variety of development opportunities (e.g., Leana & Meuris, 2015). Therefore, they may prefer to work for companies that are not SA8000 certified in order to increase their income (for example, through the use of unregulated overtime). It may be interesting at this point to understand how the reasons for the abandonment of SA8000 differ from those of other standards. While some drivers are common to several CSR standards (“absence of commercial benefits/advantages”; “financial burden”; “paperwork load and documental management”; “limited sphere of influence”; “limited top management engagement”), others apply only to the SA8000 (“complexities in orders and suppliers’ management”; “lack of auditors”; “mimicking behavior”; “employees' discomfort”; “difficult integration of local laws and SA8000 requirements”). The peculiarity of most of these drivers can probably be explained by the fact that SA8000 involves not only the company but its whole (upstream) supply chain (Ciliberti et al., 2009). Inter-organizational procurement processes, especially on an international scale, entail greater management difficulty (“complexities in orders and suppliers’ management”), attention to regulatory diversity (“difficult integration of local laws and SA8000 requirements”), and intense network dynamics (“mimicking behavior”) (Stigzelius & Mark-Herbert, 2009). The “employees' discomfort” can probably be traced back to the specific nature of this certification, whose focus is on the working conditions (Sartor & Orzes, 2019). The “lack of auditors” is also standard-specific: as many firms are leaving SA8000, it is becoming difficult to find (independent) auditing organizations in some areas. As for (RQ2), our findings highlight that all the case companies have pursued less expensive decertification pathways. In particular, some firms (scenario A) moved to less binding, less costly, and more flexible initiatives; others (scenario B) dismissed some of the most costly and stringent practices; the remaining (scenario C) stopped taking care of all the SA8000 requirements. This behavior is different from the ones detected in the literature for other (environmental) standards. Previous studies on ISO 14001 and EMAS show that most of the companies maintain their environmental

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

2.11. Outlooks and scenarios

This chapter furthers SA8000 and decertification literature in some significant ways. With regards to SA8000, our research responds to previous calls for more specific studies on decertification (Podrecca et al., 2021). By proposing the first analysis of the drivers leading firms to abandon the norm, we point out that some reasons stand on their own (e.g., mimicking behavior), while others result from unforeseen obstacles associated with the initial certification decision, unfulfilled benefit expectations, or a combination of both. This contributes to the SA8000 literature by showing that implementation obstacles can not only make the certification process more difficult (e.g., Koster et al., 2019), but can also become root causes for decertification. Similarly, our findings widen academic knowledge (e.g., Sartor et al., 2016) by highlighting that SA8000 is not beneficial for all the organizations that join the standard. Taken together, these two aspects call for further investigation of the SA8000 adoption process and certification outcomes. Finally, the analysis reveals the existence of a temporal aspect that dilutes the effects of SA8000: as time goes by, the commercial and reputational benefits diminish, and the certification loses value. This facet emphasizes, once again, the central role of stakeholders (such as customers) in affecting the effectiveness of management standards (e.g., Battaglia et al., 2014); over the years stakeholders' requests could change thus reducing the usefulness of SA8000 in integrating their expectations and concerns into managerial strategies. Moreover, this finding might also suggest scholars conduct longitudinal studies on CSR initiatives. Moving to the contribution to decertification literature, our research is the first to provide an overview of the reasons leading companies to abandon the most relevant CSR standards. By complementing them with our findings on SA8000, we point out that some decertification drivers have already emerged for ISO 9001, ISO 14001, EMAS, and B Corp (e.g., absence of commercial benefits/advantages, financial burden, paperwork load and documental management—Daddi et al., 2018; Mosgaard & Kristensen, 2020; Cândido & Ferreira, 2021b; Moroz & Gamble, 2021), while others have never been found before (e.g., complexities in orders and suppliers management; employees discomfort). This adds to the academic knowledge by showing that the decertification drivers are, at least partially, standard-specific, depending on aspects such as the nature (e.g., focus on working conditions), dictates (e.g., presence of third-party audits) and scope (e.g., inclusion of the upstream supply chain). Along similar lines, our research unveils the existence of three exit strategies that firms undertake upon the decision of leaving SA8000: (1) some companies implement an alternative social standard/initiative, (2) others do not adopt any alternative social standard/initiative, but continue respecting some

SA8000 requirements, and (3) others do not adopt any alternative social standard/initiative and stop taking care of SA8000 requirements. Previous studies on ISO 14001 and EMAS show that most companies follow a single common path after decertification: maintain their environmental practices (Daddi et al., 2018; Kafel & Nowicki, 2014). This enriches the literature by revealing that the decertification paths are also, at least partially, standard specific. Lastly, this study is the first to show how some theoretical lenses usually used to read the certification (e.g., Christmann & Taylor, 2006; Zhao et al., 2012), can also be used for the decertification. In particular, we refer to the transaction cost economics theory, the stakeholder theory, and the institutional theory to explain SA8000 abandonment.

Also, our research at first contributes to practice by providing evidence of the SA8000 decertification drivers. Managers can refer to our findings to promptly perceive the early signs of the emergence of any of these abandoning reasons, address them, and implement corrective measures. On the other hand, organizations that are about to initiate their certification process can have a structured overview of the critical issues they may face; this can help them to take more informed and conscious decisions. Secondly, by highlighting the potential links between the prospective benefits and obstacles of the certification and the decertification drivers, our study warns companies of the need to carefully consider the motivations leading them to join SA8000. Overly high expectations or underestimated obstacles associated with SA8000 adoption (in particular the economic effort required to maintain it) can lead to decertification, thus resulting in wasted time and resources. Third, our research shows the evidence of three exit strategies that cases implement. Managers could evaluate these alternative paths in order to understand the one that better fits their company's profiles.

Fourth, while CSR is increasingly becoming a core aspect of a firm's strategies (Bartolacci et al., 2020), data show an alarming number of companies that abandon SA8000. This phenomenon should be carefully recognized, monitored, and addressed by SAI (i.e., the regulatory body) that can utilize this study to consider a revision of SA8000: by addressing these challenges, SAI could contain and even reverse the decertification phenomenon. To conclude, we hope that putting the spotlight on CSR decertification could lead all the relevant stakeholders to increase their awareness of the issue and to carefully reflect on the potential strategies to overcome it. This could contribute to a more sustainable society in which firms consider people's needs as a top priority along with economic interests.

Our study has two main limitations. Firstly, a reduced sample size (15 companies). Second, this sample includes only one company belonging to the "Utilities" sector. As qualitative research does not have inferential aims (Stuart et al., 2002), we believe that these issues do not represent critical shortcomings. Nonetheless, further contributions could address such aspects by performing a survey on wider and more structured samples. To conclude, the decertification literature is still poor on most of the international management standards/initiatives, despite the surging number of cases. Possible future studies could explore a wider range of CSR initiatives thus performing a comparative analysis.

CHAPTER 3. CSR Decertification – Italian SMEs

3.1. Purpose

Over the last decades, social and environmental complexities have risen as companies strive to elevate their corporate social responsibility (CSR) efforts to meet stakeholders' growing expectations (Moroz and Gamble, 2021; Kim 2021). Therefore, CSR certifications diffusion projections predicted a rapid spread (Pate and Chan, 2021). However, recently an unexpected trend has emerged: an increasing portion of companies have started to cancel their sustainability-related certifications. Despite the relevance of the issue, the phenomenon has received scarce attention (Mosgaard and Kristensen, 2020; Clougherty and Grajek, 2023, Candido and Ferreira, 2021b). In particular, no previous study has compared the decertifying reasons for more than two initiatives at a time. Against this background, we identified the most prominent CSR standards, that cover either the social aspect (e.g., SA8000), the environmental pillar (e.g., ISO14001), or a combination of the two (e.g., BCorp, and UNGC) and we defined the following research questions (RQs): What are the causes that lead companies in canceling their socio-environmental standard commitment? Do they change depending on the initiative? To answer our RQs we conducted a multiple case study on a sample of 12 Italian small and medium enterprises. Our findings unveil that – although each standard is characterized by specificities – some abandoning reasons intersect all the considered initiatives. These findings allow us to shed light on this under-researched phenomenon (through the application of theoretical lenses), and to inform practitioners of the existence of recurring patterns and peculiarities of decertification dynamics.

3.2. Background

B Corporation (BCorp), originated in the USA in 2006, is a standard that aids companies in committing to responsibly doing business, and in measuring their environmental and social impact (B-corporation, 2021; Patel and Chan, 2021; Cao et al., 2017). While the latest statistics show growing figures with more than 6,336 certified BCorps (mostly small and medium enterprises (SMEs) - BCorporation, 2023), an increasing number of companies are canceling the certification (Patel and Chan, 2021; Moroz et al., 2018). This is mainly due to the limited returns, and the excessive cost that may stem from the implementation of the certification (e.g., Moroz and Gamble, 2021, Conger et al., 2018, Patel and Chan, 2021). Also, contextual aspects such as industry (e.g., different kinds of industries may have a diverse demand for BCorp certifications), and country-level factors (e.g., cultural, or institutional characteristics) can influence cancellation rates (Patel and Chan, 2021). Concerning the theoretical approaches, BCorp studies utilize several lenses: Identity Control Theory (Conger et al., 2018); Stakeholder Theory (Kim, 2021); Organizational Design Theory and Business Model Theory (Moroz and Gamble, 2021), Signaling Theory and Evolutionary Realism (Patel and Chan, 2021).

ISO14001, enacted in 1996, has evolved into the most widespread environmental management system (Moosgard et al., 2022). It assists companies, public bodies, and

organizations in lowering their waste and impact on the environment; the latest statistics show 420,433 certificates (ISO, 2021). Still, previous research (Moosgaard and Kirstensen 2020; Bernardo and Simon, 2014) points out the phenomenon of ISO14001 certification cancellation. Firms abandon the environmental management system mainly for the excessive cost, limited returns, overwhelming desk work, and international turmoil/company restructuring (e.g., Alič, 2012; Kafel and Nowicki, 2014; Lira, 2021; Marimon et. al., 2009; Mosgaard and Kristensen, 2020). Moreover, higher decertification rates occur in small and medium enterprises (Alič 2012; Lira, 2021; Mosgaard and Kristensen, 2020). Lastly, in the examined literature, scholars do not use any theoretical approaches.

SA8000 was first introduced in 1997 after several scandals related to child labor exploitation emerged in various multinational companies (amongst others Walmart, Nike, and Microsoft - Sartor et al., 2016). It is composed of nine pillars that foster guidelines for auditing ethical workplace conditions throughout a global supply chain (Gilbert and Rasche, 2007); the latest statistics display 5,089 certified facilities (SAI, 2022). To date, not one study addresses SA8000 decertification dynamics. However, Podrecca et al., (2021) in analyzing SA8000 performance resort to the dictates of the Institutional Theory to explain how the level of country development, industry competitiveness, and dynamism may influence decertifying companies. The standard may not be equally favorable for all the adopting companies: for example, labor-intensive industries retain a higher number of certifications, while companies that belong to more developed countries or competitive/dynamic environments register higher decertification rates.

The **UNGC**, initiated in the year 2000, consists of a set of guidelines on human rights, the environment, and anti-corruption. Over the years, it has been growing to reach the status of one of the world’s leading sustainability initiatives. To date, UNGC can count on more than 20,000 active participants (UNGC, 2022). Concurrently, UNGC has been witnessing an increasing number of delisting companies (Rasche et al., 2020). However, the analysis of the literature revealed that no study addresses the reasons that drive decertification except for those that investigate contextual factors. The propensity to abandon UNGC is lower in the process industry sectors (e.g., oil and gas - Rasche et al., 2020), while some geographic areas (e.g., Africa, Eastern Europe, or Eastern Asia) display higher decertifying rates (Knudsen, 2011), and late adopters cancel their commitment more often (Rasche et al., 2020). On a final note, the literature does not show the use of any theoretical lens.

	Limited Returns	International turmoil/ Company restructuring	Excessive Cost	Overwhelming desk work	Restricted ambit	Contextual Factors
BCorp	Conger et al. (2018) (ICT); Montiel et al. (2019); Parker et al. (2019); Patel and Chan, (2021) (SIT)		Moroz and Gamble (2021) (BMI)			Cao et al., (2017); Kim (2021) (STT); Patel and Chan (2021)
ISO14001	Alič (2012); Kafel and Nowicki	Alič (2012); Kafel and Nowicki (2014); Marimon	Alič (2012); Kafel and Nowicki	Mosgaard and Kristensen (2020)	Alič (2012); Kafel and Nowicki	Alič (2012); Lira, (2021); Mosgaard and

	(2014); Marimon et al. (2009); Mosgaard and Kristensen (2020)	et. al. (2009); Mosgaard and Kristensen (2020)	(2014); Lira, (2021); Marimon et. al. (2009); Mosgaard and Kristensen (2020)	(2014); Moosgard and Kirstensen (2020)	Kristensen (2020)
SA8000					Podrecca et al. (2021) (IT)
UNGC					Knudsen (2011); Rasche et al. (2020)

Table 11: Literature Review (Main canceling reasons)

Notes: 1) We conducted a systematic literature review on several academic sources (e.g., Clarivate's Web of Science, Elsevier's Scopus) with keywords including the specific standards under investigation (e.g., "ISO1400*", "ISO 1400*", "SA8000", "SA 8000") and the decertification aspect (e.g., "decert*", "delist*", "discontin*").

2) Identity Control Theory (ICT); Signaling theory (SIT); Business Model Innovation Theory (BMI); Stakeholder Theory (STT); Institutional Theory (IT).

To summarize, the decertification literature unveils recurring abandoning reasons and contextual factors that permit the recognition of patterns related to the causes that influence the abandonment of the main socio-environmental standards (e.g., small, and medium enterprises, and developed countries have higher decertifying rates). A joint comparative analysis that encompasses multiple standards though is still lacking as initiatives are almost always analyzed independently or in pairs, thus revealing a fragmented backdrop.

3.3. Methodology

To answer our research questions, we used a multiple-case study approach (Yin, 2017). We selected this kind of methodology for the contemporary nature of the decertification phenomenon (Yin, 2009), and for the inability of applying a survey (Gable, 1994). To build our sample, we focused on 1) Italy as we noticed that it records high numbers of issued certificates (e.g., ISO14001, 2022; SAI, 2021), and Italian policymakers have enacted specific laws to regulate/foster the implementation of social-environmental initiatives (e.g., Società Benefit. L. 28-12-2015 n. 208; SA8000 D.M. 12/12/2000); and 2) SMEs as the analysis of the literature unveiled that – on average – they have limited resources to devote to corporate social responsibility and environmental management and thus are more prone to decertify (Moosgard and Kirstensen 2020); this selection also allowed us to minimize legal and political differences that might arise when dealing with multi-country samples (Chetty, 1996). We identified 12 firms that met the aforementioned requirements. The gathered evidence was then organized into thematic areas (i.e., certification/initiative adoption; cancellation causes and implications; suggestions for the certification body) and spanned for an average of 90 minutes. Interviews were conducted along with the person responsible for the standard/initiative. Detailed answers and remarks were collected by three researchers who then individually transcribed the recordings, categorized, and analyzed the collected testimonies. At the end of each interview, the researchers compared notes, observations, and comments for completeness checking and possible integrations. Also, a database was constructed that

contained transcripts, annotations, and records, and then performed an analysis of the data through cross (to identify similarities or discrepancies and recurring patterns) and within-case (to classify the evidence) analyses (Eisenhardt, 1989; Voss et al., 2002) To foster this comparison evidence has also been organized in charts (Miles and Huberman, 1994).

3.4. Findings

This section is structured in two parts. First, we present the findings that pertain to the canceling reasons for each considered initiative (within case), then we introduce the findings that commonly occur (cross-case).

Within-Case Cancelling Reasons

In the following section, we will present the main canceling reasons for each initiative taken into consideration.

	Sector	Interviewee Role	Initiative
Company A	Services	President	B Corp
Company B	Services	CEO&Founder	B Corp
Company C	Services	Managing Director	B Corp
Company D	Manufacturing	Quality Manager	ISO14001
Company E	Manufacturing	Managing Director	ISO14001
Company F	Manufacturing	Operations Manager	ISO14001
Company G	Manufacturing	Quality Manager	SA8000
Company H	Services	Managing Director	SA8000
Company I	Manufacturing	Quality Manager	SA8000
Company L	Manufacturing	Quality Manager	UNGC
Company M	Manufacturing	Quality Manager	UNGC
Company N	Services	Operations Manager	UNGC

Table 12. Description of Case Companies

Cases Cancelling BCorp Certification

The interviews exposed limited certification returns: “BCorp added no benefit; rather, being associated with firms that are known for their greenwashing activities and are BCorp certified, is quite counterproductive” (Company B).

Companies drop out of the certification scheme also because of overwhelming desk work. In particular, this reason is tightly related to the necessity of evolving into a Benefit Corporation (a peculiarity not identified in other certifications): “The answer is very easy: you must become a Benefit Corporation after two years. For us, this meant 10 board meetings for 4 foundations, 4 banks, and an international partner. For everyone to agree, it was a gigantic effort” (Company A).

Against this testimony, in our pool of companies, we collected contrasting evidence: for company C becoming a Benefit Corporation (i.e., the required notary act that allows a company’s statutory amendment) was “the natural evolution of our way of doing business”

(Company C), and the preferred alternative implemented once the firm decide to discontinue the BCorp certification.

Further, respondents pointed out a devaluation of the certification. For example, “a lot of companies joined, thus increasing the number of circulating certificates” (Company B). Also, “the certification was tailored on internationally well-known companies to increase awareness of BCorp” (Company A). Lastly, a weak managerial commitment emerged: “BCorp became a certification with no sense with a disappointing ethical approach that brings little to no value to the company” (Company A).

Cases Cancelling ISO14001 Certification

Certification excessive cost and overwhelming desk work recur in the environmental standard: “We didn’t have enough resources both in terms of money and time” (Company D), “the main problem was the paperwork. It was too much to handle” (Company E). Furthermore, in one case the overwhelming desk work is associated with what seems to be – in our sample - a peculiarity of ISO14001, i.e., laborious audits: “the auditors found absurd nonconformities just for the sake of finding something” (Company F). This complexity added frustration and additional resources to address non-compliances.

During the interviews, the respondents shared that the standard cancellation allowed the company to economize. Savings stemmed from a double reduction: “less time devoted to document management, and fewer financial resources devoted to ISO14001 maintenance” (Company E). According to the testimonies, ISO14001 is perceived as an asset, a valuable addition, but it is too expensive, and its termination does not result in a reaction from the firm’s stakeholders. The maintenance of the “environmental commitment and compliance, although with a lighter documental use” (Company F) contributed to containing stakeholders’ reactions. Further, on weak managerial commitment, the respondents commented that “managers were not engaged; they saw no value in implementing ISO14001 thus disregarding practices and hindering engagement” (Company E).

Cases Cancelling SA8000 Certification

For SA8000, a recurring canceling reason is an excessive cost: “SA8000 cost is too high: the fees, audits, and man-hours involved in its maintenance are exaggerated” (Company I); another recurring reason is limited returns: “We had it only because it was mandatory to participate in certain public bids” (Company H). While still adding points for tenders, the respondents recognize fewer improvements in commercial relations or company image. Moreover, the SA8000 implementation resulted in overwhelming desk work: “it was not feasible for us to keep up with the number of required documents” (Company I). Weak managerial commitment is also present: “SA8000 is not strategic for us” (Company H). According to the respondent, only in “very rare cases” the certification could be useful (e.g., client’s request, or because it is compulsory to participate in public bids).

Lastly, a canceling reason that seems to be pertinent only to SA8000 is the onerous supply chain management: “having to monitor and inspect our suppliers adds many layers of complexity: both in terms of time, and resources” (Company I). As SA8000 is a

certification that pertains to the whole supply chain, its adherents can incur challenges or increase resource dissipation due to suppliers' surveillance.

Cases Cancelling UNGC Certification

In the pool of UNGC companies, limited returns are a recurring canceling reason: “We left the UNGC because it gave us no benefits. At the end of the day, it is the submission of data to track a company’s activities, plus a monetary contribution. Interestingly, none of our stakeholders reacted to our decertification” (Company N). As clients cease to request the UNGC, companies have no further motivation to keep the scheme in place. For instance, the company’s management – before even beginning to engage with the initiative – was already aware that their commitment would have lasted only as long as the client required it: “adhering to UNGC went hand in hand with the request of one single client” (Company M). When the client switched to direct audits - thus eliminating the request for compliance with the standard - the company’s motivation to engage was also interrupted. Similarly, Company M began the certification process to secure a commercial project: the UNGC was one of the prerequisites to achieve the collaboration. As soon as the partnership was formally initiated, the company “dropped the engagement” with the UNGC. A peculiarity of UNGC seems to be the Antagonism with ISO Standards: “We preferred to focus on ISO. We have ISO45001 and ISO14001 and we follow the ISO26000 guidelines. As UNGC is not an ISO, we dropped it” (Company L). Finally, overwhelming desk work (Cases L, N) and weak managerial commitment (Case M) are also present in this pool of companies: “we never fully engaged in the initiative as it was more of a requirement rather than a spontaneous selection” (M).

Cross-Case Cancelling Reasons

In the following section, on the one hand, we will present an analysis of the main canceling reasons that are common and recurring in the analyzed initiatives and, on the other hand, point out those that are specific. Results are described below and in Table 13.

	Specific	Common
BCorp	•Necessity of evolving into a Benefit Corporation	
ISO14001	•Labourious audits	•Overwhelming desk work
SA8000	•Onerous Supply Chain Management	•Weak Managerial Commitment
UNGC	•Antagonism with ISO standards	•Limited returns (SA8000 and BCorp)

Table 13: Specific and Common Cancelling Reasons

The analysis of our evidence reveals that certain canceling reasons are recurring in every considered initiative. Although with different occurrences, all the respondents lamented the difficulties related to overwhelming desk work: maintaining a socio-environmental commitment becomes - with time – impracticable due to the considerable number of man-hours to be spent on the day-to-day management of the standard. Also, the weak managerial commitment intersects BCorp, ISO14001, SA8000, and UNGC. When the top management is not fully invested in the initiative, its implementation may be weak;

rather than being driven by genuine managerial motivation, the certification processes may be initiated by a client's request (e.g., UNGC) or because it is mandatory to participate in a public bid (e.g., SA8000).

On the contrary, each initiative also introduces novel and specific canceling reasons. Depending on the group, companies underline either difficulties in managing the compliance of their supply chain (SA8000), in burdensome and wearisome audits (ISO14001), or abandoning an initiative (UNGC) in favor of another one (ISO certifications), or even the necessity of having to transform the company's statute (BCorp).

3.5. Discussion

We set off our investigation to understand: "What are the causes that lead companies in canceling their socio-environmental standard commitment? Do they change depending on the initiative?"

The results show, for the analyzed initiatives, that companies abandon the standards for canceling reasons that on the one hand, are recurring and on the other hand, the testimonies underlined standard specific reasons.

Evidence in connection with the RQs discloses that standards display canceling reasons clustered around the cornerstone of **cost** (i.e., excessive cost and overwhelming desk work) or **lack of benefits** (i.e., limited returns, and certification devaluation). By comparing the four initiatives, we realize that ISO14001 is skewed more towards the pillars of cost, BCorp and the UNGC are clustered towards the lack of benefits, while SA8000 occupies an intermediate position, in-between cost, and lack of benefits. To explain the results of each initiative, we draw on two theoretical lenses: the Transaction Cost Theory (Williamson, 1979), and the Resource Based View Theory (Barney & Clark, 2007; Barney, 1991).

ISO14001: The Transaction Cost Theory (TCT) aids us in understanding why companies embrace in the first place the environmental standard, as well as its cancelation: companies - to achieve their desired environmental goals and - in an attempt to minimize transaction costs (e.g., business dealing) that may stem from the implementation, scrutiny, and negotiation of contracts (Coase, 1937; Christmann and Taylor, 2006), may embrace a certification (Bashir et al., 2022). For instance, ISO14001 demonstrates that the adopting firm is environmentally compliant thus increasing transparency with its stakeholders and reducing the economic stress (associated with contracting and monitoring) that would otherwise (in absence of self-regulation) exist (Cashore, 2002). However, in our sample, the implementation and compliance with the standard dictates (Laari et al., 2017; Ahmadi-Gh and Bello Pintado, 2022), matured into an escalation of more expensive transactions (because of the excessive cost or overwhelming desk work). Therefore, as the transaction cost evolves into being higher when ISO14011 is implemented, companies are induced into canceling the certification. This has been often identified in SMEs that sometimes lack the adequate financial structure to tolerate the expenditures related to the standard (Bashir et al., 2022).

UNGC and BCorp: The Resource-Based View Theory (RBV) aids us in understanding the rationale behind the motivations that fostered certification implementation in this pool

of companies, as well as its cancellation: certifications may be perceived by stakeholders as resources that are hard to imitate, rare, and valuable (Barney and Clark, 2007). Furthermore, and in contrast with ISO14001 – which is characterized by the prominence of cost-related canceling reasons – the companies in our sample that implemented the UNGC, and BCorp lament an erosion of the certification-related benefits. We argue the motivation behind this occurrence is at least twofold: on the one hand, standard compliance for UNGC and BCorp is verified either through the submission of a communication of progress, or virtual reviews hence without implementing significant internal changes to practices (Berliner and Prakash, 2015; Orzes et al., 2020). On the other hand, the respondents unveiled that, often, the decision to pursue an ethical initiative was driven by an external stimulus (e.g., a client's request). Therefore, as soon as the request ceases, firms are no longer motivated in renewing their certifications.

SA8000: given the intermediate positioning of the standard's canceling reasons in between the cost and the lack of benefits pillars, we utilize both the theoretical lenses to read our results: TCT (for the lack of benefits), and RBV (for cost-related reasons). First, we analyze the cost through the lenses of TCT: as for ISO14001, firms - to minimize transaction costs - may adopt SA8000 (Williamson, 1979). With time though, certification costs increase (e.g., monitoring suppliers' compliance, and fees) up to the point that the transaction costs with SA8000 become higher than those without it, thus pushing companies out of the scheme. This is even more relevant if the market value of the SA8000 does not reward the company's efforts. In particular, from an RBV perspective, firms extend their engagement with SA8000 (as well as UNGC and BCorp) provided that the certification scheme continues to be an inimitable, rare, and valuable resource (Barney, 1991). Conversely, it may be argued that – over the years and especially in the context of Italian SMEs - limited returns occur in SA8000 because social matters are already extensively protected by the local legislation thus making the social certification redundant (and costly).

Furthermore, our findings underline a **specific canceling reason** for each initiative. For ISO14001 and SA8000, some firms explain that – over time - an intrinsic characteristic (e.g., adhering to the standard's requirements) of the standard became a canceling reason. **ISO14001's** specific canceling reason is related to audit management: companies complain that third-party examinations concentrate on less relevant non-conformities, thus ultimately failing to provide useful feedback for the company's improvement (Castka and Balzarova, 2018). Furthermore, and in contrast with the literature, we did not encounter limited returns in our sample. We suspect that this is because, in Italy, several national guidelines (e.g., National Action Plan on Green Public Procurement) consider environmental certifications (such as ISO14001) as a reliable tool that verifies a company's ability in being compliant with the execution of a public bid (Iraldo et al., 2008; isprambiente.gov, 2022). For this reason, many companies may require their suppliers to adopt ISO14001 as a qualifying tool.

Also, **SA8000's** peculiarity of being a certification that extends to the whole supply chain (Sartor et al., 2016) may evolve into a reason that leads companies to cancel the standard: case companies indicate a significant management intricacy related to finding (and monitoring) SA8000 compliant suppliers. These complexities eventually branch out to an increment that increases the cost.

Instead, **BCorp's** specific canceling reason (i.e., the necessity of evolving into a Benefit Corporation) appears to be created by context-specific aspects rather than standard-specific complexities. For instance, some countries (e.g., Italy, USA, Puerto Rico) have passed legislation that enacts Benefit Corporations (Benefitcorp.net, 2022): this legislation requires – after a specific amount of time – an amendment in the company bylaws for BCorp-certified companies. While some firms interpret this requirement as the natural evolution of certification, our evidence underlines how it may also be perceived as an unacceptable limitation. We suspect that this difference depends on the structure of the company: companies that are connected to a wider network of stakeholders may encounter higher complexities in justifying the importance of the bylaw amendment.

Moving to the **UNGC**, a strand of the literature warns on the possible implementation of the initiative merely as “window dressing”: in absence of a third-party audit (Rasche, 2009), compliance is bound to mere self-reporting (i.e., the communication on progress – a yearly declaration) which may deteriorate into unverified declarations (Sethi and Schepers, 2014). For this reason, we believe that the evidence in our sample exposed UNGC's competition with other third-party audited standards – such as ISO – (Albareda, 2013) that are perceived as more valuable for the company (e.g., higher, and more persistent in time stakeholder recognition).

Furthermore, the weak enforcement of UNGC's principles identified in the case companies has been previously classified in the literature as “decoupling” or “blue washing” (Knudsen, 2011). The lack of a monitoring structure permits a symbolic implementation of the UNGC that allows to attract new clients and improve the company image but ultimately fails in the actual implementation of the initiative thus limiting its benefits (Berliner and Prakash, 2015).

3.6. Outlooks and Scenarios

As an exploratory qualitative study, this paper suffers intrinsic limitations. In particular, the focus on the Italian context - as well as the choice of analyzing SMEs only - do not allow for generalizability. Future studies could compare other national data sets, or a broader population to overcome such shortcomings. Our investigation has shed light on the causes that lead companies in canceling their socio-environmental standard commitment (i.e., reasons related to cost and lack of benefits), as well as distinctive and common traits.

Our findings - provide an advancement towards theoretical and practical contributions. From a theoretical point of view, our study is the first one that considers decertification dynamics with a multiple-standard approach that underlines both peculiarities and similarities. Furthermore, we advance the application of overarching theories in the area of sustainability standards. With regards to practice, we provide an overview of joined and distinct sustainability standard canceling motivations, that can aid practitioners, institutions, and certifying bodies in recognizing decertification dynamics to promptly address them.

CHAPTER 4. CSR Decertification and Contextual Factors

4.1. Purpose

As previously introduced, while companies constantly focus their attention and efforts on meeting stakeholders' demands with regards to sustainability matters (e.g., Brotons and Sansalvador, 2020), the phenomenon of firms ending their commitment with certifications is also on the rise.

In the following chapter we will investigate decertification from the perspective of Corporate Social Responsibility related certifications (i.e., Benefit Corporation, Social Accountability 8000, and the United Nations Global Compact) and how contextual factors shape different business environments (Kronsbein et al., 2014; Sharma, 2008) through the development of theory testing models. After exploring the increasing importance of decertification trends through a literature review of the existing studies.

Most articles focus on a single CSR standard, leaving a gap in examining multiple certificates simultaneously. Therefore, this chapter seeks to fill this void by thoroughly evaluating and analyzing three widely used CSR standards concurrently.

This chapter seeks to provide valuable insights and enhance our understanding of the complex dynamics of decertification and its relationship with contextual factors.

4.2. Background

In the following section, we introduce the three most diffused CSR standards: the Benefit Corporation (hereafter BCorp), Social Accountability 8000 (SA8000), and the United Nations Global Compact (UNGC); *BCorp* is defined as a global movement of companies that identifies themselves in an environment that balances profitability, and social responsibility (Diez-Busto et al., 2021); furthermore, it advocates the betterment of working conditions. In a nutshell, this MS fights discriminatory behavior, child and forced labor to promote a healthy, safe, and fair environment.

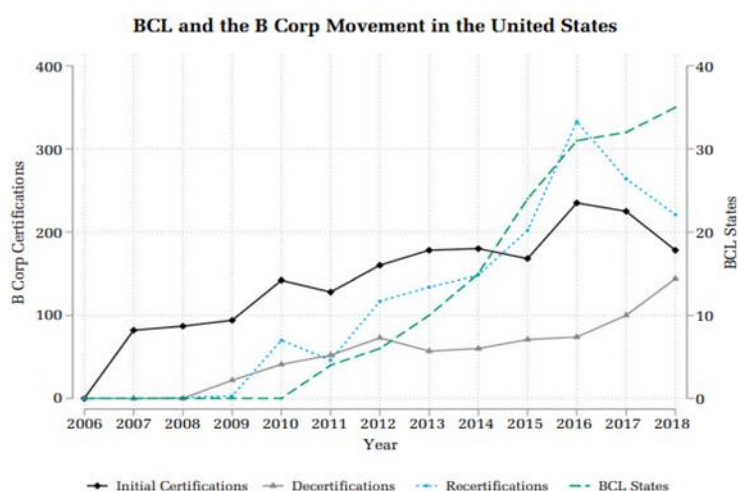


Figure 2: number of B Corp certified and decertified companies in the U.S.A. through years.

In order to achieve the BCorp certification, adopting firms must meet minimum requirements of the B Impact Assessment (an audit that ensures that the minimum score of 80 out of 200 is achieved. It should be underlined that the test is modeled upon the characteristics of the submitting company (e.g., size, geographic location, and sector - BLab, 2023). With regard to B Corp decertification pattern, it should be noted that most of the certified companies operate in North America. In such context, decertification has been steadily increasing since BCorp’s establishment in the early 2000s; such growing trend calls for further investigation to shed light on the contextual factors and drivers that foster decertification.

Moving to SA8000, its principles align with local laws and international requirements (SAI, 2023) and promote fair conditions by assuring a decent working environment that safeguards the rights of the workers through the establishment of a healthy and safe workplace as well as equitable salaries. Enacted by the Social Accountability International (SAI) in 1997, it is the leading and most adopted social standard worldwide. To become SA8000 certified companies must be audited by a third-party certification process conducted by independent bodies.

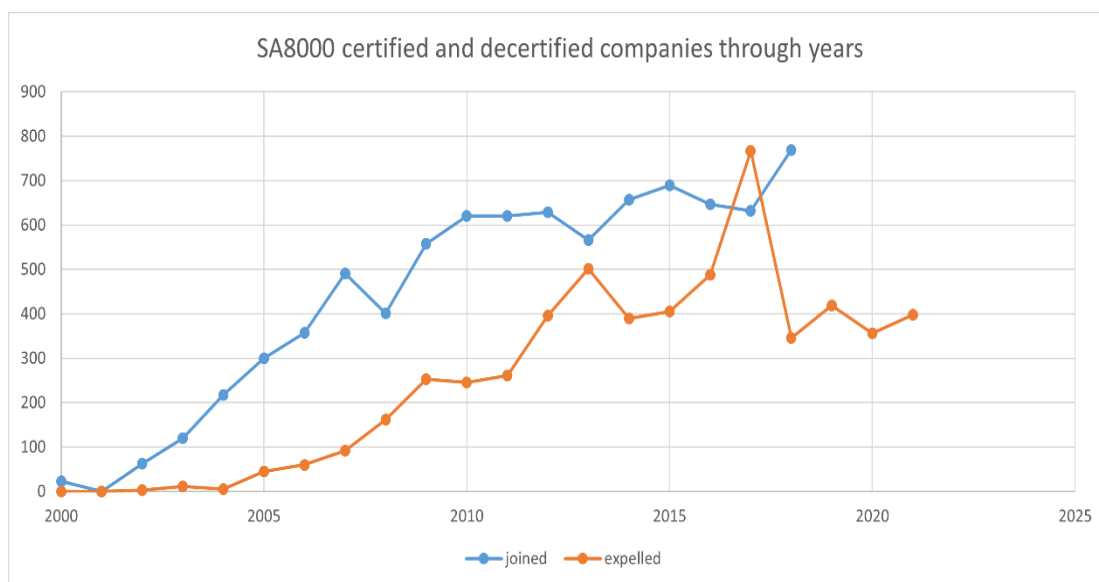


Figure 3: number of SA8000 certified and decertified companies in the world through years (data extracted from Standard’s/Initiative Official Statistics).

It is also important to underscore that the certification is effective on the entire supply chain of the certifying company, and it is not specific to a certain sector. The trend for SA8000 shows a steady growth in the number of decertified companies with a peak in 2017 a year in which the standard registered around 800 cancellations. Such a peak, and the parallel growth in the withdrawing firms leads to the need for further investigation of which contextual factors and decertification drivers influence the disengagement from SA8000.

Lastly, the *UNGC* is grounded in the principles of the United Nations Sustainable Development Goals, it encourages the implementation of CSR practices. It aids companies in following its ten principles which cover – to name a few - the stewardship of the environment, the protection of human rights and fosters application of labor practices that are equal and fair (UNGC, 2023). To remain compliant with the UNGC requirements, communicating firms compose a document, the Communication of Progress (COP) that testifies the company’s commitment to the principles of the UNGC and testifies for the firms’ allegiance and progress in achieving the standards requirements.

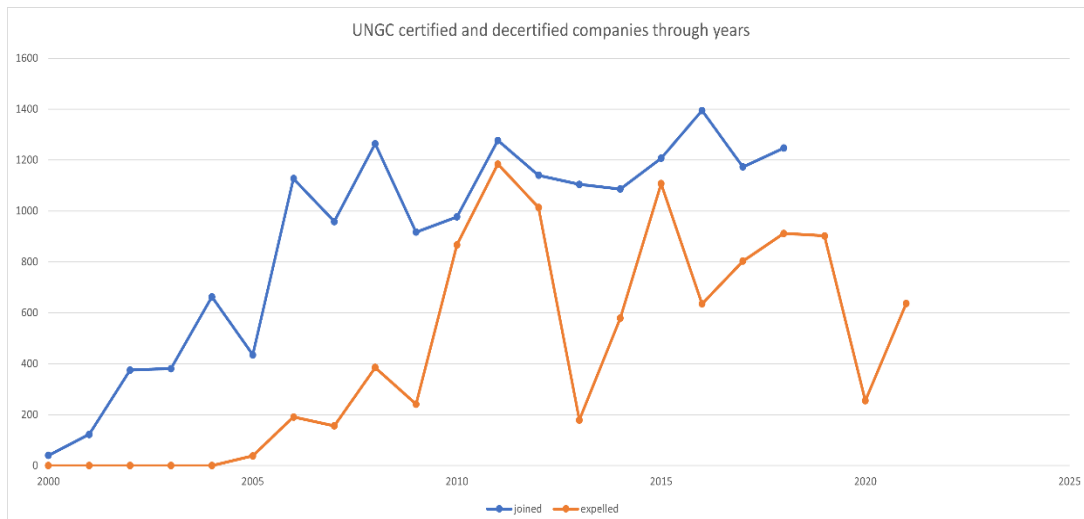


Figure 4: number of UNGC certified and decertified companies in the world through years (Data extracted from Standard’s/Initiative Official Statistics).

With regards to the evolution of the non-communicating (decertifying) companies, the trend has been increasing until the years 2000 with a peak in 2011 of roughly 1200 companies that ended their commitment with the UNGC. The following years have been characterized by a variability that requires further studies to investigate how decertification drivers and contextual factors influence the phenomenon.

To conclude, this introductory section on decertification trends for the considered MS - BCorp, SA8000, and the UNGC, shows – since the early 2000s - a persistent uptake in the number of decertifying companies. In particular, while BCorp has been constant in its growth, SA8000 registered a peak in 2017, while the UNGC increase happened in 2011 and 2015. These trends confirm the need for a study that addresses the complexities that might influence decertification and investigates the reasons behind this phenomenon.

4.3. The Current State of the Debate

Such context constitutes the backdrop of our study and justifies the need for further studies in the field of companies’ disengagement from Management Standards thus calling for additional investigation of the decertifying phenomenon. To shed further light and to investigate the state of the art of decertification in the context of corporate social

responsibility, we performed a search on Scopus. The results are presented in their entirety in Table 14.

The analysis used a combination of the keywords related to decertification “abandon*”, “cancel*”, “decert*”, “delist*”, “discontinu*”, “dropout”, “end*”, “laps”, “resign*”, “termin*”, “withdraw*”; together with keywords that identify the CSR standards taken into consideration in the study “Benefit Corporation”, “BCorp”, “BCorp*”, “B*Corp*”, “Social Accountability 8000”, “SA8000”, “SA 8000”, and “United Nations Global Compact”, “UN Global Compact”, “UNGC”.

The review allowed for the characterization of patterns, trends, dis-similarities, or research gaps among the CSR standards, and it revealed that existing studies consider decertification drivers (i.e., those reasons that push companies out of a certification scheme); alternative paths (i.e., the alternatives that firms may elect after abandoning a certification); the contingency factors (those factors that can influence the environment in which a company operates in, thus fostering decertification); and the theoretical lenses that have been used to read the results.

With regard to *decertification drivers* the literature unveils a number of reasons why companies are pushed to leave BCorp, SA800, while it is silent when it comes to the UNGC. The most frequent ones are the *lack of advantages*, (such as for example, when the certification becomes superfluous as it is no longer requested by a public body for a certain bid, or the relationship between two firms has evolved and there is no need for a certification to provide tangible proof of compliance with CSR); *cost* (the financial burden, with times evolves into an obstacle that some firms – especially small and medium enterprises – are not equipped to deal with); and *legal factors* (as legal complications that may arise, for example, when a BCorp transforms into Benefit Corporation – i.e. a mandatory statute modification, or if Public Administration entities fail to recognize a premium value to the certifying company, thus only adding complexity and nullifying the possible benefits).

	Lack of Advantages	Inattentive Managers or Staff	Limited or Upgrades	Cost	Overwhelming desk work	Legal Factors
BCorp	Conger et al. (2018) (ICT); Patel and Chan, (2021) (SIT)	Moroz and Gamble, (2021)		Moroz and Gamble (2021)		Lucas et al., 2022; Moroz and Gamble, 2021; Kim and Schifeling, 2022
SA8000	Marcuzzi et al. (2023) Podrecca et al. (2021) (IT)	Marcuzzi et al. (2023) (IT; TC; STT)	Podrecca et al. (2021)	Marcuzzi et al. (2023)	Marcuzzi et al. (2023)	Marcuzzi et al., 2023

Table 14: Review (Main canceling reasons)

Notes: Identity Control Theory (ICT); Signaling theory (SIT); Stakeholder Theory (STT); Institutional Theory (IT); Transaction Cost (TC)

Other decertification drivers are either related to *inattentive managers or staff* when the top management is disengaged and not invested in the culture introduced by the management standard, or when the workers lack interest in its effective implementation

(for example, because the certification introduces rules and regulations that are perceived as a limitation rather than an achievement). Also, *limited upgrades* (for instance, when the anticipated benefits – such as commercial advantages - do not happen), or *overwhelming desk work* (the amount of paperwork required to comply with the certification requirements becomes important to the point that additional man hours are required to keep up).

Furthermore, previous studies shed light on the *alternative paths* that companies decide to follow once they exit a certain certification scheme. In particular, while on the one hand no alternatives have been identified for the UNGC, on the other, both BCorp and SA8000 have witnessed transitions, or substitutions to other options. In particular, BCorp certified companies may either drop the certification without engaging in any other initiative while still maintaining some of its principles. When it comes to SA8000 instead, the plethora of alternatives after decertification is wider, as the literature unveils several options: when companies decide to not engage with any other alternative, they either maintain some of the certification requirements (usually the less expensive ones) or not at all; otherwise, SA8000 can be substituted by the adoption of a less stringent, less costly initiatives.

Moving on to the *contingency factors*, the literature is less detailed in studying these aspects. In fact, the articles that address the link between the contingency factors and the reasons that drive companies out of a certification scheme are only a few, and never approach the phenomenon from the perspective of more than one management standard at a time. However, a number of authors touch upon the role of contingency factors; table two presents the results of the considered studies.

	Contextual Factors
BCorp	Cao et al., (2017) (Geo); Kim (2021); (Geo; Firm) Patel and Chan (2021) (Geo; Firm); Lucas et al. (2022) (Geo); Moroz and Gamble (2021) (Firm)
SA8000	Podrecca et al. (2021) (Geo; Industry)
UNGC	Knudsen (2011) (Cert); Rasche et al. (2020); (Cert; Firm; Ind); Kimbro and Cao, 2011 (Firm)

Table 15: Review (Main Contingency Factors)

Notes: Geographical Level (Geo); Certification Level (Cert); Firm Level – e.g., Size and Age (Firm); Industry Level (Ind)

Contextual factors related to the industry to which a company belongs to, are the present in each MS analyzed; for example, Podrecca et al. (2021) in the context of SA8000 notice that there is a difference between decertified and certified firms both in terms of industry and geographic location. Moreover, with respect to factors related to the firm level, it appears that small and medium enterprises often lack the necessary resources (for example in terms of man hours, or available financial funds) to maintain the certification requirements.

Lastly, on the *theoretical lenses* previous studies have relied mainly on the (*neo*) *Institutional Theory* (Powell & DiMaggio, 2012) to explain how the environment in which firms operate can shape their behavior also when it comes to decertification choices. In particular, it seems that firms whose headquarters are located in developed countries tend to decertify less (e.g., Lucas et al., 2022). A possible explanation for this

can be related to the fact that companies in developing countries need to demonstrate their CSR commitment in a tangible way in order to be compliant with those pressures (coercive and normative) that require them to do so. Other authors (e.g., Marcuzzi et al., 2023; Kim, 2021) resort to the pinnacles of the *Stakeholder Theory* (Donaldson & Preston, 1995; Freeman, 2010) to demonstrate that in order to meet the requests of various stakeholders, firms may maintain a certification only as long as it provides a meaningful way to convey the company's trustworthiness. Other theories applied are the *Transaction Cost Theory* (Williamson, 1979) which postulates that companies will maintain a certification in place only until it is helpful to reduce transaction costs (for example it testifies that a firm is better performing in terms of CSR – Marcuzzi et al., 2023); and the Identity Control Theory (Burke, 2007) according to which the certification provides a tool that reflects the alignment between an organizations behavior and its impact. In Conger et al. (2018), managers that have a protective mentality do not react favorably to change and perceive the certification negatively, thus decertifying more often.

4.4. Research Framework

In the following section, we present the formulated hypotheses in order to test if distinctions exist among certified and decertified firms and to unveil how the environment in which firms operate plays a role the decertification. To do so, the foci of the Institutional Theory were applied to decode the interplays of CSR dynamics and organizations' contextual factors (e.g., geography, firm, and industry).

In fact, according to the Institutional Theory, firms face analogous mimetic (i.e., the tendency of imitating the behavior of successful firms), normative (i.e. the embrace of similar practices) and coercive (i.e., cultural expectations) pressures which eventually shape their behavior (Di Maggio and Powell, 1983) and force organizations to behave in a similar, isomorphic manner. Therefore, the Institutional Theory offers the basis to develop hypotheses that can aid navigating the complex interplay of CSR, and specifically the role of standards such as B Corp, SA8000, and the UNGC and decertification decisions.

In fact, to establish a reputation developing firms that operate in *geographic* contexts where regulatory frameworks are weaker, and yet normative and coercive pressures are strong, often use standards to showcase stakeholders that their engagement in CSR practices (such as the protection of workers' rights, or a fair and decent work environment) (Gilbert and Rasche, 2007; Parmigiani & Rivera-Santos, 2015) is authentic. Furthermore, a further driver to effective CSR standards enforcement seems to be connected to the economic trade openness of a company's home country: operating in an international context forces companies to measure themselves with international partners that are accustomed to solid CSR practices thus fostering the alignment and adoption of ethically accepted practices (Guler et al., 2002; Wolf, 2014) into the company's daily operations (Mückenberger, 2011). By reacting to these external pressures, companies that adopt a standard can strengthen their reputation by accessing company networks that value sustainability, thus potentially gaining a competitive advantage.

Therefore, there is a need to shed further light into the links between economic trade openness and the isomorphic pressures that shape companies' behavior to better

understand the dynamics that regulate international trade and CSR adoption; the tenets of the Institutional Theory offer the basis to posit the following:

- H1a: Organizations located in less developed countries tend to decertify more seldom.
- H1b: Organizations that operate in economic trade open countries tend to decertify more seldom.

Other factors that can influence decertification are *industry* specific: certain sectors (e.g., manufacturing) have been trampled by social scandals such as the employment of child labor, or inadequate working conditions that can foster accidents like the Rana Plaza disaster (Sartor et al., 2016). Such happenings often draw a consequent increase in the public attention and scrutiny, which motivates companies to commit to CSR practices, and ethical standards. For this reason, in order to meet expectations, organizations move beyond financial performance to focus also on positively impacting the environment in which they operate in. This is also in line with Institutional Theory which underlines how organizations in an effort to improve their reputation by facing mimetic, normative, and coercive pressures shape their behavior in order to meet the sustainability requests of their stakeholders. As a result, the following hypothesis is structured:

- H2: Organizations that operate in industries vigilant in sustainability tend to decertify more seldom.

Lastly, *firm* related contextual factors such the *size* of a company and its ownership status can determine a firm's likelihood to decertify; larger companies are subject to higher reputational threats due to their greater impact and exposure to stakeholder's surveillance (Prakash & Potoski, 2007; Kostova & Zaheer, 1999), hence, their motivation to comply with CSR is greater than SMEs. Furthermore, smaller firms often lack the infrastructure as well as the human, financial and operational resources necessary to maintain a standard thus increasing their decertification likelihood (e.g., Rasche et al., 2013).

Similarly, ownership *status* can impact decertification: publicly traded companies face the pressure of investors that are increasingly sensitive to sustainability concerns. This makes them more likely to invest resources in CSR; additionally, in certain regions (e.g., Europe) annual reporting on CSR is mandatory for publicly traded companies. Once again, the Institutional Theory posit how these normative pressures can shape a company's behavior, thus leading to the development of the following hypothesis:

- H3a: SMEs are more likely to decertify than larger organizations.
- H3b: Publicly traded firms decertify more seldom.

4.5. Methodology

After developing the hypotheses, we introduce the methodology used to develop the model employed for validation.

Dataset

To create the list of de-certified companies the certifying bodies' official websites were consulted. Furthermore, to construct the variables related to country, industry, and firm, databases from Eikon, the World bank and the World Economic Forum were used. The following step consisted of removing data from incomplete or missing information entries. The time frame of the analysis covered three years, up to 2021, thus leading to a dataset of respectively 3,420 companies for BCorp, 8,359 companies for SA8000 and 16,889 companies for the UNGC.

Variables

As stated above, numeric, and dummy variables were created for country, industry, and firm levels; while numeric variables can be constituted by various values, dummy variables are binary thus constituting the factors of a statistical model.

With respect to the country level explanatory variables the two adopted measures are 1) the Global Competitive Industry “*GCI*”, from the World Economic Forum, which assess the level of development of a country (Sala-i-Martin et al., 2007; Orzes et al., 2017) by considering various parameters (such as the market size, its competitiveness and stability, the country's infrastructure or technological readiness); and 2) “*TradeGDP*”, from the World Economic Bank database for a country's economic trade openness; it calculates the ratio of international trade to the gross domestic product in the year of the certification (Podrecca et al., 2021; Keho, 2017). The higher the TradeGDP ratio, the higher the international openness of a country (and consequently its dependence on international markets). On the contrary, a lower ratio signifies a more closed economy that depends on the domestic market.

Moving on to the industry level, researchers introduced the “*Sensitive*” dummy variable in order discriminate organizations that belong to environmentally sensitive sectors (i.e., those in alcohol, chemicals and pharmaceutical, defense, forest and paper products, metals, mining, oil and gas, and utilities were assigned a value of 1 while the ones belonging to the others a value of 0 (Al-Shaer and Zaman, 2019).

Finally, at the firm level, the following two explanatory variables were adapted: 1) the “*SME*” dummy variable was assigned a value of 1 (for Small-Medium Enterprises) while 0 for organizations with more than 250 employees (Rasche et al., 2022; Xiong & Luo, 2021); 2) the “*Public*” binary variable was introduced for publicly listed companies, while 0 to the private ones. This dataset was constructed with the aid of the Thomson Reuters Eikon database which provided access to 30,000 public firms located in 88 different countries (Rasche et al., 2022).

Moreover, to strengthen the accuracy and amplitude of the model the following control variables were introduced: a) “*GDPcapita*” (a numeric country level variable that assess

the Gross Domestic Product per capita of the country in the year of the certification of the company; using World Bank data, it allows to assess the influence of high GDP per capita values on the organization choice to delist); b) “*OECD*” (a dummy country level variable: 1 if the organization is a member of the Organization for Economic Co-operation and Development (OECD), 0 if it is not; the OECD comprises 38 member countries. The control variable explores if companies in the OECD are prone do decertification); c) “*Certyear*” (a firm-level numeric variable that reveals the certifying year); and lastly additional dummy industry-level variables were established to control for industry heterogeneity.

The statistical models

To test the hypotheses, we developed a generalized linear model (i.e., a logistic regression), with the aim of determining which relationship exists among the explanatory and response (dependent) variables; the latter is the main outcome of this study. In fact, the “Delisted” variable is a binary response (1- true; 0-false) which is well-suited for a logistic regression. Assuming a Bernoulli distribution and appointing the Y_i as the binary response for the i -th observation, the mean of Y_i (with probability Y_i as 1) is regarded as π_i ; furthermore, the classic linear model assumption has been used to model π_i . This may result in fitted values that exceed the designated range (i.e., 0 to 1). To approach this complexity, the logistic regression uses a linear prediction for π_i transformation:

$$\log\left(\frac{\pi_i}{1-\pi_i}\right) = \beta_0 + \beta_1 x_{1i} + \dots + \beta_k x_{ki} \quad (1)$$

Moreover, generalized linear model represent the probability of success as a linear function:

$$\pi_i = \frac{e^{\beta_0 + \beta_1 x_{1i} + \dots + \beta_k x_{ki}}}{1 + e^{\beta_0 + \beta_1 x_{1i} + \dots + \beta_k x_{ki}}} \quad (2)$$

The equation: $f(x) = \frac{ex}{1 + ex}$ represents the logistic function while the coefficients β_i are calculated with the aid of R, by utilizing the maximum likelihood estimation. When the values of β are positive, the relationship between the success probability and the x_i predictor is higher, while negative coefficients signal a decreasing relationship. We implemented the models in R where the `glm` function is the one utilized for generalized linear models. Using `glm`, we uploaded the database of each certification thus creating the statistical models while including both independent and control variables, with the “delisted” variable as the binary response:

```
ModBCORP <- glm(Delisted ~ Public + SME + Certyear + Sensitive + GCI + TradeGDP + GDPcapita + OECD + Service + ManufUtilMining + Financial, data = BCORP, family = "binomial")
Modsa8000 <- glm(Delisted ~ Public + SME + Certyear + Sensitive + GCI + TradeGDP + GDPcapita + OECD + Service + ManufUtilMining + Financial, data = SA8000, family = "binomial")
```

```
ModUNGC <- glm(Delisted ~ Public + SME + Certyear + Sensitive + GCI + TradeGDP
+ GDPcapita + OECD + Service + ManufUtilMining + Financial, data = UNGC, family
= "binomial")
```

To avoid heteroscedasticity and secure accurate standard error reporting, we encompassed robust standard errors in the models, to strengthen the p-value interpretation and address heteroscedasticity (Huber, 1967). The following step consisted in carrying out a multicollinearity test. In fact, multicollinearity may happen as independent variables are strongly correlated thus rendering the discretion of their effect on the dependent variable complicated. To test the intensity of multicollinearity, we utilized the variance inflation factor (VIF) for the explanatory variable x_j .

$$VIF_j = \frac{1}{1-R_j^2} \quad (3)$$

The VIF is calculated as follows: $VIF_j = 1 / (1 - R_j^2)$ where R_j^2 is the R^2 coefficient for the regression model and x_j the response variable, while the other explanatory variables are regressors. Usually, VIF values that surpass 4 reveal weak multicollinearity, and values that surpass 10, are the sign for the presence of severe multicollinearity which compromises the model coefficients.

```
vif(ModBCORP)
vif(Modsa8000)
vif(ModUNGC)
```

These are the underlying characteristics of the model we employed to investigate the factors that influence decertification from CSR.

4.6. Results

In the following paragraph, we present the results of the analysis carried out with the aid of the R software for each of the three generalized linear models. In order to conduct a coefficient test, the `coefTest` function was employed. This allowed to evaluate the coefficients through the significance of their p-values. As stated above, potential multicollinearity among variables has been addressed with the utilization of the VIF function.

B Corp Model

In the table below the estimated coefficients and corresponding p-values for the predictors used in the BCorp model are presented:

Z test of coefficients (Industry dummies included)	3420 obs. Estimated coefficients	Standard errors	Statistical significance
---	-------------------------------------	-----------------	-----------------------------

Explanatory variables				
GCI	-3.3676e-01	1.5946e-01	0.0347021	*
TradeGDP	-1.5587e-03	1.0553e-03	0.1396726	
Sensitive	-1.8358e-01	2.2592e-01	0.4164525	
Public	5.2329e-01	2.7906e-01	0.0607672	
SME	1.1616e+00	2.1431e-01	5.956e-08	***
Control variables				
GDPcapita	1.0644e-05	4.5872e-06	0.0203212	*
OECD	-1.9018e-01	1.5980e-01	0.2340112	
Certyear	-1.6247e-01	1.5588e-02	< 2.2e-16	***

Note: * p < 0.05, ** p < 0.01, *** p < 0.001
Table 16: BCorp model results (coefest function)

The BCorp model exhibits negative estimated coefficients for both the control and independent variables. Also, in contrast with hypothesis H1a, the GCI variable displays negative correlation thus indicating that organizations located in more developed countries tend to decertify more seldom; such result is statistically significant as the p-value is at the 5% level.

Instead, the p-values for the “tradeGDP”, “Sensitive”, and “Public” variable are not acceptable, thus ruling the rejection of hypothesis H1b, and H2, and H3b.

On the other hand, “SME” variable is positively correlated with the response variable, leading to strong statistical evidence in favor of H3.

For what concerns the control variables, “GDPcapita”, shows statistically significant, positive correlation to the response variable indicating that organizations located in countries with a relatively higher GDP per capita, decertify more seldom. Instead, “Certyear” is statistically significant and negatively correlated to the response variable, denoting how organizations that certify later decertify more seldom. Finally, the “OECD” variable, is not statistically significant hence failing to demonstrate any evidence related to the decertification likelihood of those organizations that belong to the OECD countries. The table below eliminates any concerns related to multicollinearity.

Variance Inflation factor (VIF)	
	$\frac{3420 \text{ obs.}}{\text{VIF}}$
Explanatory variables	
GCI	6.032276
TradeGDP	1.033636
Sensitive	1.014856
Public	1.014304

SME	1.016779
Control variables	
GDPcapita	5.372676
OECD	1.982500
Certyear	1.051471

Table 17: results of the vif function for B Corp model

It should be noted that all examined variables exhibit VIF values below the defined threshold; this evidence confirms the robustness of the results by ruling out multicollinearity. This strengthens the findings by eliminating distortions that might have been generated by intercorrelations and provides favorable circumstances to the understanding of the decertification dynamics in the context of CSR standards.

SA8000 Model

In the table below the estimated coefficients and corresponding p-values for the predictors used in the SA8000 model are presented:

Z test of coefficients (Industry dummies included)	8359 obs.			
	Estimated coefficients	Standard errors	Statistical significance	
Explanatory variables				
GCI	4.4964e-01	9.0735e-02	7.214e-07	***
TradeGDP	2.3236e-03	1.1326e-03	0.04022	*
Sensitive	5.2991e-02	8.6218e-02	0.53881	
Public	-7.3085e-01	1.3272e-01	3.653e-08	***
SME	8.2542e-01	6.3696e-02	< 2.2e-16	***
Control variables				
GDPcapita	1.0980e-05	5.2635e-06	0.03697	*
OECD	-1.0471e+00	1.5440e-01	1.188e-11	***
Certyear	-1.9493e-01	7.5109e-03	< 2.2e-16	***

Note: * p < 0.05, ** p < 0.01, *** p < 0.001

Table 18: results of the coefest function for SA8000 model

Besides the “Public” variable, most SA8000 model independent variable’s estimated coefficients show positive correlation. In fact, decertification likelihood and the strongly significant “GCI” variable (i.e., a country’s level of development) display positive correlation, confirming hypothesis H1a. On the other hand, H1b is not supported as the significant variable “TradeGDP”, discloses that organizations located in more economically open countries, drop out of SA8000 more frequently. Furthermore, the

variable “Sensitive” is not significant, thus motivating the rejection of H2. Also, the robustly significant “SME” variable and decertification show a positive correlation, confirming H3a. Lastly, the highly significant variable “Public” has a negative coefficient that supports hypothesis H3b, indicating that publicly traded companies decertify more seldom.

Moreover, with regard to the control variables, the “OECD” membership and the “Certyear” ones, present negative coefficients that indicate a negative correlation with the “Delisted” response variable. It follows that organizations that are located in OECD countries as well as late adopters, decertify less often. This evidence is supported by remarkably small p-values. On the contrary, the “GDPcapita” value exhibit positive correlation with decertification, which suggests that organizations located in countries with a higher GDP per capita, are more likely to decertify. The relationship is fairly significant. The table below presents the results of the VIF function with regard to multicollinearity.

Variance Inflation factor (VIF)	8359 obs. VIF
Explanatory variables	
GCI	1.364650
TradeGDP	1.038128
Sensitive	1.094735
Public	1.041361
SME	1.066730
Control variables	
GDPcapita	10.799662
OECD	10.124225
Certyear	1.214452

Table 19: results of the VIF function for SA 8000 model

The majority of the variables show VIF values that are below the threshold and confirm the absence of multicollinearity as well as corroborating the findings through the reliability and robustness of the estimated parameters. Lastly, although the variables “GDPcapita” and “OECD” surpass the threshold, their impact as control variable on the reliability of the generalized linear model results is negligible.

UNGC Model

In the table below the estimated coefficients and corresponding p-values for the predictors used in the UNGC model are presented:

Z test of coefficients	16889 obs.
------------------------	------------

(Industry dummies included)	Estimated coefficients	Standard errors	Statistical significance
Explanatory variables			
GCI	-1.5756e-01	5.2765e-02	0.002825 **
TradeGDP	-6.0135e-05	5.1010e-05	0.238442
Sensitive	-1.8562e-01	6.2614e-02	0.003032 **
Public	-1.4035e+00	7.8136e-02	< 2e-16 ***
SME	1.4676e+00	4.1423e-02	< 2e-16 ***
Control variables			
GDPcapita	-1.4273e-05	1.7330e-06	< 2e-16 ***
OECD	-2.6000e-01	5.1118e-02	3.651e-07 ***
Certyear	-1.6867e-01	4.6093e-03	< 2e-16 ***

Note: * p < 0.05, ** p < 0.01, *** p < 0.001

Table 20: results of the coeftest function for UNGC model

With the exception of “SME” and “Sensitive”, the UNGC estimated parameters show negative correlation with the response variable “Delisted”. In fact, high levels of development lead to lower decertification likelihood, in contrast with H1a; furthermore, “TradeGDP” variable is not statistically significant which leads to the rejection of hypothesis H1b; also, organizations that belong to sustainability sensitive industries show a negative correlation with decertification, confirming their CSR commitment and allowing for the support of hypothesis H2. On the other hand, “SME” shows positive correlation with decertification and confirms hypothesis H3a. Lastly, publicly traded companies decertify more seldom validating hypothesis H3b with strong evidence.

Moving on to the control variables, firms located in “OECD” countries with higher “GDPcapita” tend to decertify more seldom as the evidence is supported by a highly significant p-value. Also, the statistically significant coefficient of the control variable “Certyear” shows that early adopters generally decertify more often than late adopters. The table below presents the results of the VIF function with regard to multicollinearity.

Variance Inflation factor (VIF)	$\frac{16889 \text{ obs.}}{\text{VIF}}$
Explanatory variables	
GCI	3.342636
TradeGDP	1.014073
Sensitive	1.345852
Public	1.163101
SME	1.231943
Control variables	

GDPcapita	3.551252
OECD	1.744201
Certyear	1.189407

Table 21: results of the VIF function for UNGC model

All variables display VIF values below the threshold, hence ruling out multicollinearity, and ensuring that the coefficients in the model are properly estimated, which strengthens the reliability of findings and the stability of the statistical significance of the identified relationships.

4.7. Discussion

In the following section, we will discuss the results by analyzing each hypothesis, in order to understand the complex dynamics that regulate the decertification patterns of the three analyzed CSR standards.

Hypothesis H1a

With regard to H1a, the results are consistent with regard to BCorp, and the UNGC: in both cases, hypothesis H1a is rejected, suggesting that organizations located in developed countries tend to decertify more seldom. However, this is not true for SA8000: in this case, organizations located in more developed countries decertify more often. This outcome calls for attention, as it testifies how decertification dynamics vary depending on the country's level of development, and the different motivating factors that drive companies out of a certification scheme. Furthermore, SA8000 outcomes mirror the postulates of Institutional Theory in the sense that organizations located in developing countries are subject to coercive and normative pressures that motivate them to adopt CSR standards as a way to communicate their CSR commitment efforts and to strengthen their credibility. This result should not come as a surprise as SA8000 mainly focuses on the protection of workers right in labor intensive industries. However, the findings related to BCorp and the UNGC models are in contrast with this rational and challenge the understanding that contextual factors such as the level of development of a country uniformly influence decertification.

Hypothesis H1b

Once again, the results relate to BCorp and the UNGC are similar while SA8000's outcomes are different: the variable "TradeGDP" is not significant in both BCorp and the UNGC, thus justifying the rejection of Hypothesis H1b and the need for prudence when making assumptions related to the economic openness of a country and the likelihood of decertification of BCorp and UNGC certified companies. Instead, in the context of SA8000 the model's outcome did not support H1b as the p-value is remarkably small. However, this finding confirms the complex interplay of organizations' commitment to CSR standards and the economic openness of a country. In fact, the fact that companies

located in more economically open context decertify more frequently from SA8000 thus challenging the hypothesis H1b can be related to several factors such as the international competition, the availability of alternative standards that are more in line with the needs of the organization, better-established regulatory contexts (which can render the certification superfluous and redundant), or the need to cut costs such as the most expensive practices related to CSR standards (Habib and Hasan, 2019; Sprinkle and Maines, 2010). For these reasons it emerges that while the economic openness of a country is indeed an influential factor related to decertification, its interplays may be intricate and differ upon industries, stakeholders, and market dynamics.

Hypothesis H2

H2 is supported only in the UNGC model with a negative estimated coefficient and a significant p-value, suggesting that organizations that belong to sustainability-sensitive industries tend to decertify more seldom. For BCorp and SA8000 instead, the variable lacks statistical significance, with H2 being rejected. This could be related to the strategic choices of organizations in prioritizing certifications that have a global approach to sustainability concerns, or a more dynamic framework (such as the UNGC) rather than, for example, SA8000 which focuses on the protection of workers' rights. This finding is also in line with the principles of the Institutional Theory that emphasizes the increasing emphasis on ethical matters such as employee welfare protection. Once again, the dynamics that regulate decertification call for caution and the necessity for customized investigations when searching for patterns and nuances as the nature of CSR decertification is heterogeneous and often industry specific.

Hypothesis H3a

With regard to hypothesis H3a, Bcorp, SA800 and the UNGC models show a positive sign of the "SME" variable supported by a low p-value indicating that SMEs tend to decertify more often, thus underlying the significance of company's size in CSR decertification. Given the homogenous pattern in all the certification schemes, it can be inferred that small firms are more prone to disengage from these standards as the statistical evidence is robust and points towards confirming that size influences decertification. This outcome is also in line with the tenets of the Institutional Theory. In fact, larger organizations are under the limelight due to their increased visibility and face greater coercive pressure from stakeholders due to potential threats to the company image. Financial considerations also come into play in these dynamics as larger companies possess the necessary liquidity and capital to address the challenges related to certification maintenance. Smaller companies instead often lack the necessary means to maintain their engagement with CSR standard. It should be noted that such results occur in all three models underlying a strong link between CSR decertification and company size.

Hypothesis H3b

Hypothesis H3b is supported in both the SA8000 and the UNGC model with a robust negative correlation among the estimated coefficient for the variable “Public” and the response variable. This means that publicly traded companies tend to decertify more seldom than private ones. The strong statistical significance of the relationship reinforces the credibility of the claim even across different CSR certifications. However, the evidence is contradictory in the case of BCorp model where the p-value is not significant thus leading to the rejection of the hypothesis H3b. This calls for further investigation and caution as the BCorp scenario reveals context-specific variations that do not allow for a generalized pattern. A possible explanation for this outcome could be found in the fact that publicly traded companies face pressures from multiple stakeholders such as clients, investors, shareholders, and employees. Standards like SA8000 and the UNGC cover a wide range of CSR topics and maintain a positive outlook on the adopting company reputation. In fact, publicly traded companies may belong to industries that are sensitive to shareholders’ interests and prioritize the UNGC and SA800 certifications that have a direct link to financial performance. BCorp instead is modeled to answer the needs of industries that are focused on social and environmental issues such sustainable agriculture, circular economy, or the use of renewable energy. In general, it appears that decertification and publicly traded companies are regulated by several factors that comprehend an organization’s strategic goal, and their values; also, the discrepancy among different certifications highlights the need for further investigation and prudence when making assumptions as characteristics vary across different contexts.

4.8. A comparison between certifications

To conclude the discussion of the results, we present an examination of how each explanatory variable influences each CSR certification.

The model shows that maintaining the Bcorp certification can be more complex for SMEs. In fact, larger companies located in more developed countries seem to be better able to maintain and broadcast their commitments in favor of socially conscious clients. On the other hand, industry sensitivity, economic openness of the country in which an organization operates in, and their ownership structure do not seem to affect decertification from BCorp. Incentives modeled on the needs of SMEs located in developing countries could be effective in fostering certification retention.

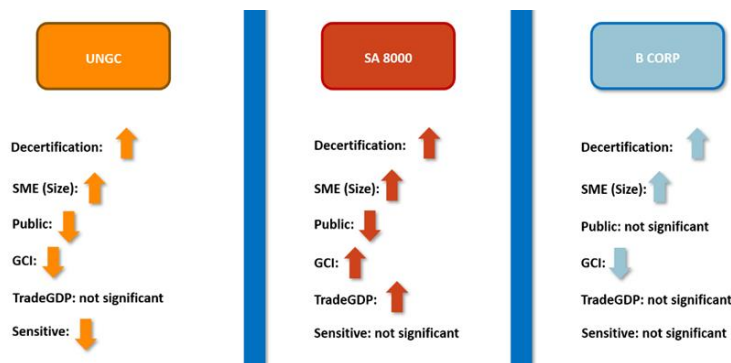


Figure 5: comparison between the influences of the explanatory variable on each CSR standard

Moving on to the SA8000 certification the model unveils that publicly traded companies are the ones that adopt the certification the most, as often, their scrutiny for the application of CSR practices might be harsher than the one that privately held companies face. For this reason, their likelihood of maintaining SA800 increases. However, as for the other certification schemes, SMEs might lack the necessary resources to keep the certification in place, especially if these companies belong to competitive environments that pressure them reduce costs; this is particularly true in more developed countries where the level of a company's commitment to CSR requirements is already high as it often mandatory by law. Also, organizations that operate in economically open countries may decide to allocate their resources to alternative forms of CSR standards that are more in line with their strategic goals. Strategies to foster SA8000 adoption could include simplified cost-effective guidelines for SMEs, as well as incentives for publicly traded companies in particular given the importance that this standard has in emphasizing company's responsible labor practices.

Lastly, on the UNGC certification, the model underlines that the standard remains effective for longer in more developed countries, in publicly traded firms, and in sustainability-sensitive industries. This might be due to the fact that firms located in developed countries possess the infrastructure and the resources to uphold the UNGC; also, publicly traded companies - due to the fact that are subject to increased scrutiny from stakeholders – are incentivized to maintain their commitment to the standard; moreover, organizations that belong to sustainable-sensitive industries are more likely to avoid decertification to demonstrate their commitment to CSR matters. Furthermore, the level of economic trade openness appears to be not significant, indicating that it does not impact company's choices to decertify from the UNGC. In this sense, it could be advisable for the certifying body to introduce policies towards the implementation of support programs that could aid retention to the program for SMEs and organizations located in less developed countries.

4.9. Outlook and Scenarios

The aim of this chapter is to explore decertification dynamics with respect to the three main social responsibility standards, namely BCorp, SA8000, and the UNGC. After realizing the increasing relevance of the decertification topic and the lack of studies that considered the phenomenon from the point of view of three CSR standards, a review of the literature has been conducted to underline gaps. The analysis confirmed the paucity of studies with a comprehensive approach, and it also revealed a scarce attention devoted to the role of contextual factors in relation to decertification.

Therefore, a theoretical framework has been constructed primarily with the use of the Institutional Theory lenses. Informed hypothesis has been developed concentrating the geographical, industry and firm level while taking into consideration the different scopes and application of the standards in the realm of CSR. The study contributes to the decertification literature by investigating the complex dynamics that exist between contextual factors and the choice of an organization to maintain or adopt CSR standards.

This study provides a useful tool that can aid managers in navigating certification retention options, and it can provide insights to certifying bodies that might understand how a different organization in different contexts may have different needs and resources. Furthermore, the study paves the ground for further analysis and research that aims at identifying unexplored facets of the decertification phenomenon.

Lastly this study has a number of limitations as its results vary among industries, time periods and geographical region thus not allowing for generalization; also, CSR standards are subject to the business environment they are applied to and therefore their trends can be subject to change and evolution. Lastly, while various contextual factors have been taken into consideration, the present study does not consider all the factors that may shape a company's decision to decertify.

Concluding Remarks

Synopsis

The studies that compose this doctoral dissertation contribute to enriching the debate on decertification in several aspects. On the one hand, by analyzing the different or similar results that previous scholars have obtained, and on the other hand, by gathering novel evidence that strengthen scholarly and practitioner knowledge on the issue.

The theoretical lenses mainly come from supply chain management; ample, multi-standard considerations often draw from the s-shaped diffusion curve typical of the rate of adoption of management standards; each study contributes in a unique way to the current debate.

Specifically, chapter 1 provides a systematic contribution on the review of the existing studies on decertification that, although the last version of this research has not been exposed to peer review yet – constitute, to the best of our knowledge, the only study that considers the review of the literature from the standpoint if more than one management standard.

Furthermore, chapter 2, describes the unexplored decertification dynamics in the context of SA8000 by using theoretical lenses that have been adopted only for the certification adoption in the perspective of decertification drivers; also, the study provides insights for certifying bodies and companies' managers.

Also, in chapter 3 the horizon has been broadened by studying - for the first time - within and cross standard decertification dynamics in the context of corporate social responsibility. Lastly, chapter 4 revealed differences and nuances in the decertification landscape while providing solid statistical evidence that the Institutional Theory connected to the influences that a company faces when deciding whether to decertify or not.

To sum up, this doctoral dissertation aimed at increasing the awareness on CSR decertification dynamics; by doing this study draws relevant stakeholders' attention to an issue - and its consequences - in order to focus on possible strategies to overcome them. Through this effort, companies, and ultimately society as a whole, could become more aware of the necessity of incorporating sustainability concerns and people's needs into economic interests.

Contributions

The research positions itself in the decertification debate through the study of its dynamics with regard to corporate social responsibility standards.

Throughout the doctoral dissertation, contributions that addressed the phenomenon were developed and in particular with reference to decertification drivers (i.e. the reasons that drive companies out of a certification scheme); alternative paths (i.e., the different choices that companies may or may not undergo to after decertification); the identification of decertification similarities and differences among CSR standards; and ultimately the interactions of these with contextual factors.

This doctoral dissertation furthered decertification literature by answering previous calls that raised the need for more specific studies on the topic (e.g., Podrecca et al., 2021). In particular, this research, by pointing out decertification drivers in the context of CSR standards, it demonstrated that some of them are standard specific (e.g., mimicking behavior in the context of SA8000), while others cross all the considered ones (e.g. lack of business benefits and commercial advantages).

Furthermore, this study shows the existence of a temporal factor that dilutes the initial benefits of certification adoption.

Similarly, the findings contribute to the literature by underscoring the presence of alternative paths after decertification occurs. While other studies (on ISO14001 and EMAS for example) could only detect the existence of one single path after decertification, this thesis widens the knowledge by revealing that other paths are possible, thus underlying standard specific nuances that had been previously overlooked. Also, this research compares decertification dynamics, and it shows that SMEs in Italy may abandon CSR standards for reasons that are either recurring in each analyzed initiative, or standard specific. Moreover, these reasons are either skewed toward the pillar of cost (ISO14001) or the lack of benefits cornerstone (UNGC and BCorp) or an intermediate position (SA8000). These observations could be useful for managers and practitioners who could recognize the early signs of decertification, and promptly address them – when possible. Otherwise, this doctoral dissertation can provide insights on the opportunities and possible scenarios that become available for companies after decertification occurs.

Further, this doctoral dissertation sheds light on the role contextual factors play in decertification dynamics thus providing insights to certification bodies that different organizations in different areas might behave in a heterogeneous way thus requiring tailored solutions with regards to certification retention.

Lastly, this study is the first one to utilize theoretical lenses (normally utilized to read certification drivers (e.g., Christmann & Taylor, 2006; Zhao et al., 2012), for decertification.

Our study has is not exempt from limitations; in the first place, the size and composition of the samples (a limited number of companies, the geographic focus on Italy, or the heavier presence of the utility sector) that compose the two case studies do not allow for generalization. Further contributions could address such shortcomings by performing a survey on larger samples.

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