

RESEARCH ARTICLE

Sustainability performance and sustainability reporting in SMEs: a love affair or a fight?

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Abstract

This research aims to analyse the links and potential limiting and supporting factors between sustainability actions and sustainability reporting. Comparing companies involved in sustainability actions and those whose reporting practices lack a formal reporting system, this analysis focuses on Italian small and medium-sized enterprises (SMEs) in the meat and cured meat industry, identifying the perspective (formative) that links sustainability action to communication in these SMEs. The qualitative interpretative approach, based on semistructured interviews, highlights the relevant strengths and weaknesses concerning substantive sustainability actions and the effect of communication on them, providing implications for international and sectoral policies and management choices. Filling a gap in the SME literature concerning their approaches to sustainability reporting and action (and the relationship thereof), this study also introduces, as a widely used practice, ‘greenhushing’, i.e., the deliberate absence of or limited communication on effectively implemented sustainability practices or their salient results.

Keywords: communication; corporate social responsibility; non-financial reporting; SMEs; sustainability

Introduction

Sustainability is a trending issue in both the accounting and supply chain (SC) research streams. A growing number of studies have confirmed that sustainable innovation and reporting are positively correlated with firms’ competitiveness in terms of value creation and cost reduction and nonfinancial assets (Assalzo, 2021; Caiado, de Freitas Dias, Mattos, Quelhas, & Leal Filho, 2017; Greig, Searcy, & Neumann, 2021; Hermundsdottir & Aspelund, 2021; Nigri, Del Baldo, & Agulini, 2020).

Previous studies have suggested that the inclusion of sustainability dimensions in firms across different sectors and SCs, especially those related to technology innovation (Pigini & Conti, 2017; Stewart & Niero, 2018) and the consequent reconfiguration of processes (Jenkins, 2004a, 2004b; Kamble, Gunasekaran, & Gawankar, 2018; Kasten, 2020), is diffuse. The inclusion and progressive introduction of the dimensions of sustainability, however, are also relevant in SCs that are more mature (Kamble, Gunasekaran, & Gawankar, 2018) and characterised by the extensive presence of small and medium-sized enterprises (SMEs) (Isensee, Teuteberg, Griese, & Topi, 2020). Distinguishing between manufacturing industries thus offers the opportunity to consider the food industry significantly relevant in this context (Almerico, 2014; Crenna, Sinkko, & Sala, 2019; Westerholz & Höhler, 2022). Several research perspectives suggest the crucial importance of pursuing a transition to more sustainable food production (Adams, Donovan, & Topple, 2021; Jawaad, Hasan, Amir, & Imam, 2022).

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Considering the environmental pillar, some scholars (Egilmez, Kucukvar, & Tatari, 2013; Xue et al., 2019) have pointed out that when assessing manufacturing sector reporting practices, the food and beverage (F&B) sector is particularly significant for greenhouse gases, energy use and water management. Weber and Saunders-Hogberg (2018) have indicated the relevance of water management and corporate social reporting performance for the whole F&B category and its relation to water risk management.

Regarding the social pillar, prior studies have contributed to the understanding of local communities, firms' social performance improvement and the evaluation of institutional factors for sustainability promotion (Han & Ito, 2023; Kelling, Sauer, Gold, & Seuring, 2021), which foster hunger eradication and food accessibility (Capone, Bilali, Debs, Cardone, & Driouech, 2014; Qaim, 2020). Limited social performance at one step of the SC has been associated with a decrease in overall performance, especially in upstream stages of SCs and in contexts with limited enforcement effects of norms and standards (Farooq, Zaman, & Nadeem, 2021; Ogilvy & Vail, 2018).

From a managerial point of view, in the field of accounting for sustainability reporting, there are few studies concerning the F&B sector. Stranieri, Orsi, Banterle, and Ricci (2019) qualitatively analyse European sustainability reports (SRs) from 53 F&B firms with mainly broad dimensions. Iazzi, Ligorio, Vrontis, and Trio's (2022) analysis of the progressive adoption of the Global Reporting Initiative (GRI) standards highlights how presence on a listed market is a driver of corporate social responsibility (CSR) communication. Similarly, content analysis of SRs has also been conducted among Italian F&B listed companies, showing a jeopardised commitment to sustainability (Fiandrino, Busso, & Vrontis, 2019). Therefore, in this productive context, a gap has emerged in the analyses of SMEs' sustainability reporting propensity.

Although the focus on sustainable development criteria cannot be ascribed solely to the aspects mentioned above, the focus on (environmental) impacts has been mainly on certain categories of F&B products (Beall & Brocklesby, 2017). One of the most scrutinised branches of the F&B sector throughout the European Union is the meat and cured meat sector (Gracia, de Magistris, & Albisu, 2011; Van der Merwe, Kirsten, & Trienekens, 2019). On the list of the most relevant implications, in terms of sustainability impacts, are water use, animal welfare and land consumption (Amicarelli, Rana, Lombardi, & Bux, 2021; Forero-Cantor, Ribal, & Sanjuán, 2020). Another distinguishing feature of this F&B product category is the overwhelming prevalence of SMEs in the processing system (Fiandrino, Busso, & Vrontis, 2019; Golini, Moretto, Caniato, Caridi, & Kalchschmidt, 2017). Nevertheless, despite the lack of attention to the sustainability reporting drivers in SMEs, their role in the promotion of ecological transition is crucial (Adams, Donovan, & Topple, 2021). In particular, insufficient attention has been given to both the internal and external drivers that lead SMEs to report on sustainability practices (Dienes, Sassen, & Fischer, 2016).

The contribution of this paper, then, aligns with the recent increase in the attention given to sustainability disclosure, civil society and the consequences and impact of meat and cured meat production and consumption on both the environmental and social spheres (Golini et al., 2017; Leitch, 2003). The Italian context was chosen because it has one of the highest concentrations of protected designation of origin (PDO) or protected geographical indication (PGI) within the European context (ex-Regulation CE 510/2006) amid moderate consumption (OECD, 2022; OECD/FAO, 2021; Statista, 2021). In fact, according to the Ismea-Qualivita report (2022), the meat product sector of the 43 PDO and PGI products accounted for 25% of the entire category and 14% of Italian agribusiness exports in 2021, while the consumer value reached €4.85 billion. On the other hand, on the marketing side, consumers expect improvements in product quality, traceability and process transparency with regard to both the meat and cured meat product categories (León-Bravo, Moretto, Cagliano, & Caniato, 2019; Wognum, Bremmers, Trienekens, Van Der Vorst, & Bloemhof, 2011).

In light of the above considerations, this work aims to cover the observed research gap by considering the meat and cured meat industry and the specific link within this industry between

sustainability actions and sustainability reporting. The main and original contribution of this paper is, then, an analysis of the possible determinants of nonfinancial reporting in the context of SMEs, in particular, the relationship between substantive practices aimed at a sustainable transition and sustainability communication. It is this relationship that has been insufficiently analysed in the literature focused only on reporting or sustainability performance. That is, the focus on their relationship and the potential formative role of communication in action in a sector with a high socio-environmental impact is highly significant, meriting further analysis.

This paper is structured as follows: First, the research framework is defined. Second, the methodology is elaborated, and a discussion of the results is provided. Finally, conclusions are drawn, and proposals for further studies are suggested.

Research framework

Conceptual foundation

The role of SMEs in achieving sustainability goals and pursuing a future business idea more anchored to the urgent needs of the present (e.g., respecting planetary boundaries) is generally accepted and recognised, although the scientific world disagrees on some specific elements (Dalton, 2020; Pizzi, Caputo, Corvino, & Venturelli, 2020, 2021). Despite the limitations clearly attributable to smaller firms, such as a scarcity of resources, difficulty finding specialised skills, a lack of formalisation of long-term strategies and a low propensity to internationalisation, SMEs represent the foundational economic fabric of the European Union and, in particular, of Italy, historically recognised as a nation of small family businesses. Within the basket of for-profit companies, then, there is a need to explore the mechanisms underlying the choice to engage in sustainability strategies and actions, as well as the willingness to make them public and thus known to the outside world (Walsh and Sulkowski, 2010).

While the quantitative approaches adopted in the past have provided an initial set of answers and insights on the topic, these have generated some misconceptions and scientific disagreements regarding the real commitment of SMEs to sustainability and its communication (Conca, Manta, Morrone, & Toma, 2021; Ogilvy & Vail, 2018). Given the lack of generalizability of the extant characteristics and phenomena attributed to SMEs, especially in a context strongly linked to national and regional traditions, e.g., Italy, and characterised by wide sectoral differences (Oduro, Maccario, & De Nisco, 2021), it seems necessary to study the role of SMEs using qualitative methods of inquiry that can reveal the peculiarities of the focal subjects. It is through this interpretivist approach that the present study aims to investigate the relationship between SMEs and sustainability practices, specifically, between their approach to sustainability and external socioenvironmental communication.

Previous studies have focused on the drivers of better performance among SMEs (Gangi, Meles, Monferrà, & Mustilli, 2020; Longo, Mura, & Bonoli, 2005) rather than the drivers related to wider and better communication and transparency. Thus, in light of this research gap and Jenkins's (2004a) point that in SMEs, there is a lack of formalisation of socioenvironmental responsible practices (an element capable of acting as a barrier to even socioenvironmental reporting), this research adopts the conceptual framework of Schoeneborn, Morsing, and Crane (2020) to evaluate SMEs operating in the controversial meat (and cured meat) sector in the Italian context.

According to Schoeneborn, Morsing, and Crane (2020), there are two possible macrocategories of linkage between sustainability communication and active sustainability practices: a representational linkage where reporting describes and illustrates what the goals and results (as well as the practices in place) are in terms of corporate sustainability and a formative linkage, which in turn entails three subcategories. In the first category, formative link (*walking to talk*), socioenvironmental reporting represents the last step in a process capable, however, of complementing and giving full meaning to the practices concretely in place by providing a narrative of them, ensuring access to information and data. A second possible formative link (*talking to walk*) involves

considering sustainability reporting the first step in a broader and more complex process, capable of acting as a promoter and guide for future concrete actions. In the third link (*t(w)alking*), substantive sustainability actions and their reporting proceed in a parallel, coordinated and indivisible path. These categories therefore provide a starting point for analysing the practices in the focal SMEs; the peculiarities in this category of companies could allow the detection of a novel link between sustainability practices compared to those in the literature and proposed in the framework of Schoeneborn, Morsing, and Crane (2020).

In light of this, the main objective of the present research is to uncover and shed light on the key elements in the complex and currently little-understood relationship among (1) sustainability practices, (2) sustainability reporting and (3) SMEs (Álvarez Jaramillo, Zartha Sossa, & Orozco Mendoza, 2019; Bos-Brouwers, 2010; Cassells & Lewis, 2011).

Sustainability factors

Based on the conceptual foundations and the objective outlined above, we have explored prior studies to obtain the main factors, at the institutional and firm level, which may have an effect on corporate sustainability practices, especially on their external communication. These factors provide a solid starting point for our analysis, which aims to build a bridge between existing scholars' works on large companies and SMEs amid the full awareness that the known relationships and reciprocal effects are not automatically generalisable to small and medium-sized companies (Jenkins, 2004a; Russo & Tencati, 2009). Hence, the factors explored and presented below are usually described as elements capable of acting as the drivers or determinants of sustainability reporting practices. However, given the specificity of this research's focus and the lack of previous studies applying these factors to SMEs, the following empirical analysis is carried out without bias, with an awareness SMEs could also play a possible role, as barriers and deterrents, between sustainability actions and sustainability reporting.

Institutional factors

Sustainability reporting determinants can vary due to several causes, such as the economic development of institutional context or the normative approach (Aureli, Del Baldo, Lombardi, & Nappo, 2020; Belal, 2000). Alshbili, Elamer, and Moustafa (2021) have considered institutional factors to determine those that are the most impactful in developing countries, namely, insufficient awareness and knowledge, the absence of legal requirements, the lack of governmental motivation and the fear of change. Such factors are expected to be more mitigated in the Italian context due to the influence of European (Directive 2014/95/UE) and national (Legislative Decree 254/2016) regulations that oblige certain firms or groups to implement non-financial reports. In this analysis, we have identified four main factors, namely, normative context, coordination, the basket of hard and soft competences and stakeholder expectations and needs (see Table 1).

The literature on company reporting initiatives has explored the issue of sustainable reporting, highlighting different instruments at the country level and in terms of their span of analysis. In particular, Jensen and Berg (2012) show that companies producing an integrated report are different from traditional sustainability reporting companies with regards to several country-level determinants. Various legal systems and corporate governance structures have been shown to impact sustainability reporting engagement by Miniaoui, Chibani, and Hussainey (2019). In particular, a substitutive effect on reporting, between country-level governance and the regulatory environment, has been demonstrated (Ernstberger & Grüning, 2013). This assumption may be enforced by the vital role that institutional networks, forums, standards and nongovernmental organisations play in developing countries and emerging markets (Ali & Frynas, 2018; Neumayer & Perkins, 2004). In developing countries, regulation fragmentation, a limited sustainability culture and the need for a legitimated actor that supports the institutionalisation of

Table 1. Factors and their main references

Corporate factors	Main references
The evolution of sustainability orientation	Bock and Van Huik (2007); Hahn and Kuhnen (2013); Kuzey and Uyar (2017); Lin-Hi and Blumberg (2018); Melissen <i>et al.</i> (2018); Vitolla, Raimo, and Rubino (2019)
Explicit (or implicit) drivers	Díez-Vial and Fernández-Olmos (2013); Pérez-López, Moreno-Romero, and Barkemeyer (2015)
Risk mitigation	Tchankova (2002); Hoyt and Liebenberg (2011); Kern, Moser, Hartmann, and Moder (2012); Kouloukoui <i>et al.</i> (2019); Blagojevic <i>et al.</i> (2021)
Strategy formulation	Loorbach (2007); Sulkowski and White (2010); Chang, Chen, Hsu, and Hu (2015); Pizzi (2018); Crous, Battisti, and Leonidou (2021); Manninen and Huiskonen (2022)
Institutional factors	Main references
Stakeholders expectation and needs	Isenmann and Kim (2006); Tilt (2010); Segalàs, Ferrer-Balas, and Mulder (2010); Manetti (2011); Manetti and Toccafondi (2012); Amran, Lee, and Devi (2014); Higgins, Milne, and Van Gramberg (2015); Herremans, Nazari, and Mahmoudian (2016); García-Sánchez, Gómez-Miranda, David, and Rodríguez-Ariza (2019); Romero, Ruiz, and Fernandez-Feijoo (2019); Boiral and Heras-Saizarbitoria (2020); Braun <i>et al.</i> (2021); Salvador <i>et al.</i> (2021); Li, Zhu, and Darbandi (2022).
Normative context	Wiek, Withycombe, and Redman (2011); Ernstberger and Grüning (2013); Accounting Directive 2013/34/EU; Directive 2014/95/EU; Dlgs 254/2016; Dentchev, Haezendonck, and Van Balen (2017); Idemudia and Kwakyeawah (2018); Alshbili, Elamer, and Moustafa (2021)
Basket of hard and soft competences	Garrett and Roberson (2008); Adams, Donovan, and Topple (2021); Wiek, Withycombe, and Redman (2011); Crews (2010); de Oliveira, Espindola, da Silva, da Silva, and Rocha (2018); D'Souza <i>et al.</i> (2019)
Coordination	Mathobela (2010); Kamble, Gunasekaran, and Gawankar (2018); Stranieri <i>et al.</i> (2019); Tseng, Chang, Lin, Nguyen, and Lim (2020); Zaid, Abuhijleh, and Pucheta-Martínez (2020)

normative models are considered the leading drivers of nonfinancial reporting (Negash & Lemma, 2020). Vollero, Conte, Siano, and Covucci (2019) have also underscored the relevance of the industry involved in an analysis, highlighting differences, in particular, with regards to controversial industries, while Dhar, Sarkar, and Ayitney (2022) have noted the positive correlation between sustainability reporting and the sustainable development path of relevant companies.

Mathobela's (2010) interpretative research has indicated five challenges that may affect the coordination of sustainability reporting mechanisms: (i) stakeholder engagement, part of 'stakeholder symbiosis' and 'dialogue[s] with each community of interest'; (ii) culture creation, which according to Schein (1993) promotes the acknowledgement and understanding of shared values; (iii) organisational learning; (iv) holistic thinking, entailing an awareness that complexity, integration and connectivity hinder leaders from applying simple top-down strategic models; and (v) measurement and reporting, involving the increasing number of standard and monitoring systems that should fit the particular culture of a firm (Latif, Cukier, Gagnon, & Chraibi, 2018). Moreover, accordingly with Kamble, Gunasekaran, and Gawankar (2018), the effectiveness of industry 4.0 technologies in the promotion of efficiency and better organization of resources at SC level has been pointed out; therefore leading to a better coordination of activities overall also at firm level. Within the F&B sector, the coordination factor can also be influenced by sourcing standards, stakeholders' involvement in environmental impacts and the costs related to their engagement (Stranieri *et al.*, 2019).

D'Souza, McCormack, Taghian, Chu, Sullivan-Mort, and Ahmed (2019) focus on sustainability's hard and soft competencies, outlining how they should be part of the education and organisational system. According to their qualitative literature analyses, these are as follows: (i) system thinking

(Garrett & Roberson, 2008); (ii) anticipatory competence; (iii) normative competence (Wiek, Withycombe, & Redman, 2011); (iv) strategic competence (Bryant & Jaworski, 2012; Loorbach, 2007); (v) interpersonal competence (Wiek, Withycombe, & Redman, 2011); (vi) long-term, far-sighted reasoning and strategising (Pepper & Wildy, 2008); (vii) stakeholder engagement and group collaboration (Segalàs, Ferrer-Balas, & Mulder, 2010); and (viii) action orientation and change agent skills (Wiek, Withycombe, & Redman, 2011). Bryant and Jaworski (2012) have also identified gaps in certain skills and skill shortages specific to the F&B sector, highlighting the narrow segmentation of salient competences. For small workforce organisations such as SMEs, this problem might have even more impactful effects.

In addition, there is a vast literature supporting the role of stakeholder engagement in sustainability reporting; it has been validated as a valuable mechanism for effectively implementing standards (Braun, Visentin, da Silva Trentin, & Thomé, 2021) and enhancing organisational knowledge (Li, Zhu, & Darbandi, 2022; Salvador, Barros, do Prado, Pagani, Piekarski, & de Francisco, 2021). Stakeholder voices, expectations and needs have a crucial role in defining the sustainability actions and communication process of a company, in achieving a sustainable competitive advantage (Waheed & Zhang, 2020) and higher performance (Waheed & Yang, 2019). In particular, for SMEs, stakeholder expectations increase the pressure on corporate sustainability performance and demonstrate that social proximity is a motivation driver (Ernst, Gerken, Hack, & Hülsbeck, 2022). In addition, D'Adamo (2022) further highlighted how stakeholder engagement in the Italian F&B context has further fostered: the impact on communities, innovation and product development, the commitment to the environmental dimension and local SC.

Internal and external corporate factors

Several authors have defined the relevant factors of sustainability reporting at the company level: the relevant determinants (Dienes, Sassen, & Fischer, 2016; Hahn & Kühnen, 2013), the relation between external and internal motives (Pérez-López, Moreno-Romero, & Barkemeyer, 2015), the implementation of sustainability strategies (Crous, Battisti, & Leonidou, 2021) and the role of a progressive inclusion of sustainability principles in firms' strategic orientations and reporting practices (Melissen, Mzembe, Idemudia, & Novakovic, 2018).

Hahn and Kühnen (2013) list corporate size and financial performance as the most frequently examined internal determinants of sustainability reporting and media exposure as the most frequently examined external determinants thereof. Since public reputation has been correlated with internal voluntary engagement and the avoidance of undesired behaviour (Lin-Hi & Blumberg, 2018), it is one of the elements included in the overall evaluation of the evolution of sustainability orientation (see Table 1 for other references). Following Vitolla, Raimo, and Rubino (2019), this study therefore explores the relationship between integrated reporting and integrated thinking in the specific context of SMEs' black boxes, fostering an understanding of stakeholders' expectations of sustainability performance.

Pérez-López, Moreno-Romero, and Barkemeyer (2015) focus on the internal and external motives in corporate approaches to sustainability reporting. Such external motives include demonstrating compliance with local regulations and public norms, providing transparency to a range of stakeholders, garnering reputational benefits and credibility, ensuring the ability to communicate efforts, possessing the licence to operate and campaign. These motives reinforce the factors deemed relevant from the institutional perspective. On the other hand, the internal motives comprise environmental scanning, the improvement of risk management and the identification of strategic opportunities to enforce strategy formulation, evaluation and implementation. Other internal areas are, reasonably, operational performance-enhancing processes and cross-functional collaborations, the greater awareness of sustainability throughout an organisation, the enhanced ability to track progress towards specific targets and the innovation and learning process. According to Matten and Moon (2008), the planning of long-term sustainability initiatives seems predominantly associated with large firms in the European context due to the barriers that smaller firms face.

Risk (management) mitigation factors have been investigated mainly with a focus on the environmental dimension, e.g., by Kouloukoui *et al.* (2019) in relation to climate change. However, this challenge may not be perceived as sufficiently relevant, as an internal driver for polluting firms to implement more sustainable practices. In this context, especially in developing countries, institutional regulation has been suggested as an effective solution that anticipates social pressure, improves reputation and maintains legitimacy (Bridge, 2016). Firms' involvement with the environmental dimension is also associated with the adequacy and reliability of the measures and metrics they adopt (Helfaya & Whittington, 2019). For SMEs with more limited financial and human resources, then, this implementation is arguably more difficult, e.g., in the F&B sector.

However, a reliable performance measurement system is also a precondition for the development of effective strategy formulation at the firm level from the (talking to walk) and t(w)alking perspective of Schoeneborn, Morsing, and Crane (2020). Similarly, other scholars have offered both empirical and theoretical evidence for the relevance of strategy formulation for the effective implementation of sustainability practices and communication (Manninen & Huiskonen, 2022; Pizzi, Rosati, & Venturelli, 2021). Hence, among F&B SMEs, this process should foster a more reliable allocation of (limited) resources, disclosure of sustainability performance and higher motivation to transition to more sustainable managerial practices.

Methodology

This research adopts a qualitative interpretivist approach, which is particularly useful when the goal is to examine contemporary events and sets of relationships (Eisenhardt & Graebner, 2007; Landrum & Ohsowski, 2018). This study is based on both primary and secondary data sources, consisting of semistructured interviews with CSR/sustainability managers/specialists, websites and companies' SRs, to allow the triangulation of data (Robertson & Samy, 2015).

The focal companies were selected from those in the statistical classification of economic activities (NACE rev. 2) in the manufacturing section (C), division of the 'manufacture of food products' (division 10), among the group involved in the 'processing and preserving of meat and production of meat products' (group 10.1). In the Italian context, 3632 companies were found in the AIDA – Bureau van Dijk database. Second, within this group, those with an active legal status were filtered (2315). Once the list was obtained, research on SRs was conducted using the ASSICA, the Italian association of meat and meat-based transformation products. Eight companies were identified as those that had implemented an SR, and four of them agreed to participate in the interviews (response rate 50%). To create an antagonist group that had not implemented formalised communication activities (SRs) but still had performed substantial sustainability-related actions, we filtered these companies by size, revenue, geographic area and business portfolio, whereby we identified six companies similar to the four companies we had already interviewed. Four of these six agreed to participate (75%). The total number of interviews (8–4 with sustainability actions and reporting practices, 4 with only sustainability actions and no reporting) was thus limited by the number of companies in the industry that produce SRs and the response rate we obtained, although it was very high (see Table 2 for company details).

The collected and analysed data came primarily from semistructured interviews (Farooq, Zaman, & Nadeem, 2021; Kumar, Connell, & Bhattacharyya, 2020; Roy, Al-Abdin, & Quazi, 2020) and secondarily, to supplement and deepen these, from the SRs of the companies producing them, their websites and other formal documents pertaining to sustainability. These secondary data were all discussed and used to offer important insights during the interviews and for complete and clear triangulation. The choice of the interview method was based on the fact that it is widely recognised as an appropriate and correct research method in studies concerning complex situations that cannot be analysed through quantitative methods, where direct contact and dialogue with the people involved in strategic choices are considered significant and relevant (Yin, 2017). The choice, in particular, of the semistructured interview method was based on the

Table 2. Sample characteristics

Group	Silent companies (SCs)				Reporting companies (RCs)			
	SC1	SC2	SC3	SC4	RC1	RC2	RC3	RC4
SDGs references	NO	NO	NO	YES	YES	YES	YES	YES
SDGs target	-	-	-	2, 3, 5, 6, 7, 8, 10, 11, 12, 13, 17	1, 2, 3, 5, 8, 12, 13, 16	2, 3, 4, 8, 12, 13	2, 4, 7, 8, 9, 12, 15	2, 7, 8, 9, 12
B-Corp	NO	NO	In progress – expected by 2023	NO	NO	YES	NO	NO
Production	Conventional	Conventional and organic	Conventional	Conventional and organic	Conventional	Conventional and organic	Conventional and organic	Conventional and organic
Sustainability report edition	0	0	0	0	3	2	4	2
Standards/certifications	Gluten-free; IFS	IFS; BRC; ISO 14001; ISO 22005:2008	BRC; ISO 22005:2008; ISO 14001	IFS; BRC; ISO 14001; ISO 45001	SA8000; ISO 26000	IFS; BRC; Carbon Footprint; ISO 22005; ISO 50001 in progress	GMO-free; ISO 14001; IFS; EMAS (at least one reference)	IFS; BRC; ISO 14001; ISO 45001; ISO 22005:2008; Nitrite free (at least one reference)

ISF, International Food Standard; BRC, British Retail Consortium; EMAS, Eco-Management and Audit Scheme; GMO, Genetically Modified Organisms.

desire to allow the opportunity, albeit controlled and limited, for the interviewees to add details or deviate from the questions asked when the interview protocol did not provide for any in-depth explanation of the concepts, facts and events deemed significant by the interviewees. This aspect is of particular importance in research on SMEs because of the differences, even substantial ones, which distinguish them from other types of businesses. Therefore, it is of paramount importance to leave room for respondents' further reflections. The methodological and operational guide for the preparation and execution of the interviews followed the interview protocol, created using previous research and carefully adapted to the focal industry. It was constructed to analyse the different institutional and firm-level factors that could play a role (of any kind) in the relationship between sustainability actions and sustainability reporting. Supplementary Table I thus illustrates how the interview protocol was structured and the questions that were proposed in the interviews. To confirm the validity, clarity and effectiveness of the protocol, it was successfully tested on a company outside the sample but within the same industry sector.

All the interviews were conducted through online video conference platforms from February 2022 to September 2022, and two members of the research team were involved in all of them, which ranged from 45 min to 1.5 h. All audio that was recorded (with the consent of the participants) was transcribed and analysed by the whole research team with the help of NVivo software.

We conducted thematic analysis to deepen the patterns within the data collected through the interviews (Braun & Clarke, 2006). This is a useful and validated qualitative method for identifying, analysing, organising, describing and reporting the themes found in a variety of data (Nowell, Norris, White, & Moules, 2017). In particular, it allows researchers to highlight similarities and differences and to generate novel insights or summarise key issues. The first step in thematic analysis is data familiarisation across the research team that has interpreted the main, emerging issues from data coding (Saunders, Lewis, & Thornhill, 2016). In the second step, the data were coded by the three authors to highlight all the relevant content. All the codes were then reviewed by the entire research team. Each term, sentence or paragraph relevant to the research, according to the adopted theoretical-conceptual framework and the objectives of the analysis, was coded by categorising it according to an underlying significant element (a total of 40 codes were created). In this step, the significant content collected through the interviews was organised and structured to ensure a comprehensive analysis, capable of showing the elements of distinctiveness among the focal companies. The third step was the organisation and subdivision of the codes obtained from the analysis of the interviews into different main themes. This step in the empirical analysis was carried out through careful textual analysis by the entire research team, which made it possible to group all the significant codes into the eight identified themes (see Table 3). The specific meaning of the codes assigned to each theme suggests how the latter is present within the researched sample, delineating the role of the selected factors in constructing the relationship between actions and sustainability reporting and allowing a deeper exploration and understanding of the peculiarities of SMEs, as described in the following section.

Discussion of findings

The coding activity that resulted from the application of the factors proposed in the literature in this study made it possible to highlight the significant trends among the focal SMEs and to shed light on important differences between companies that adopt substantial sustainability practices without any socioenvironmental reporting and companies that engage in both substantial action and reporting processes (see Table 4 for the results overview). Accordingly, our analysis and presentation of the predominant factors, their role in sustainability action and reporting, and the differences between the two groups of focal SMEs have allowed us to deepen the understanding of the singular and distinct processes among SMEs and to significantly extend the explanation of the mechanisms linking sustainability action and communication processes.

Table 3. Themes and codes

Corporate factors		Institutional factors	
Themes	Codes	Themes	Codes
The evolution of sustainability orientation	Animal welfare focus	Stakeholder expectations and needs	Distribution and customers are driving
	Energy efficiency focus		Stakeholder listening and alignment
	Change of mindset		Sustainability as a commonly used concept
	Packaging focus	Normative context	Legislation as an accelerator
	Support to external actors	Basket of hard and soft competences	Communication only makes sense if you have measured data
	Sustainability-quality association		Need for external help
	Unconscious sensitivity		Need for specific skills
Attention to return of external sustainability practices	Coordination		Attention to the internal culture of sustainability
Explicit (or implicit) drivers	External requirement		Beginning of a ritual
	Need for external recognition of achievements		Economic rewards and incentives
	Need to show improvement		Extensive internal involvement
	Report is competitive advantage		First internal sustainability assessment
	Unavoidable necessity		Internal sustainability education
			Lack of clear roles
Risk mitigation	Sustainability as support in the management of external risks		
Strategy formulation	Applying some practices could worsen the quality		New governance practices (Code of Ethics)
	Communicating sustainability as a very delicate element		Regular measurement and control
	Difficulties in conceiving 360° sustainability		Young pathway
	Difficulties in measuring sustainability		
	Difficulties in translating sustainability concepts		
	Positive consequences through communication		
	Need for consistent prices		
	Not useful for image and publicity		
	Pressing issues are others		

Table 4. Results overview

Themes	Codes	Reporting companies (4)	Frequencies R.C. (%)	Silent companies (4)	Frequencies S.C. (%)	Total companies (8)	Total frequencies (%)
The evolution of sustainability orientation	Animal welfare focus	3	75	2	50	5	63
	Energy efficiency focus	3	75	4	100	7	88
	Change of mindset	3	75	0	0	3	38
	Packaging focus	1	25	1	25	2	25
	Support to external actors	2	50	2	50	4	50
	Sustainability-quality association	2	50	2	50	4	50
Explicit (or implicit) drivers	Unconscious sensitivity	4	100	4	100	8	100
	Attention to return of external sustainability practices	0	0	4	100	4	50
	External requirement	3	75	3	75	6	75
	Need for external recognition of achievements	3	75	0	0	3	38
	Need to show improvement	3	75	0	0	3	38
	Report as competitive advantage	3	75	0	0	3	38
Risk mitigation	Unavoidable necessity	4	100	2	50	6	75
	Sustainability as support in the management of external risks	2	50	0	0	2	25
Strategy formulation	Applying sustainability practices could worsen the quality	2	50	1	41	3	38
	Communicating sustainability as a very delicate element	2	50	3	75	5	63
		0	0	3	75	3	38

(Continued)

Table 4. (Continued.)

Themes	Codes	Reporting companies (4)	Frequencies R.C. (%)	Silent companies (4)	Frequencies S.C. (%)	Total companies (8)	Total frequencies (%)
	Difficulties in conceiving 360° sustainability						
	Difficulties in measuring sustainability	2	50	2	50	4	50
	Difficulties in translating sustainability concepts in actions	2	50	2	50	4	50
	Positive consequences through communication	3	75	0	0	3	38
	Need for consistent prices	4	100	0	0	4	50
	Not useful for image and brand	3	75	2	50	5	63
	Pressing issues are others	2	50	2	50	4	50
Stakeholder expectations and needs	Distribution and customers are driving	4	100	3	75	7	88
	Stakeholder listening and alignment	2	50	0	0	2	25
	Sustainability as a commonly used concept	2	50	0	0	2	25
Normative context	Legislation as an accelerator	2	50	3	75	5	63
Basket of hard and soft competences	Communication only makes sense if you have measured data	4	100	2	50	6	75
	Need for external help	3	75	3	75	6	75
	Need for specific skills	3	75	4	100	7	88
Coordination	Attention to the internal culture of sustainability	3	75	2	50	5	63
	Beginning of a ritual	2	50	0	0	2	25

Economic rewards and incentives	3	75	0	0	0	3	38
Extensive internal involvement	4	100	1	25	5	63	63
First internal sustainability assessment	4	100	1	25	5	63	63
Internal sustainability education	3	75	3	75	6	75	75
Lack of clear roles	2	50	2	50	4	50	50
New governance practices (Code of Ethics)	1	25	2	50	3	38	38
Regular measurement and control	4	100	0	0	4	50	50
Young pathway	2	50	3	75	5	63	63

The evolution of sustainability orientation

The sustainability orientation of the focal companies, especially in light of the particular industrial sector where they operate (meat and cured meats) and the country in which they are based (Italy), represents the first relevant factor to be analysed, given, moreover, their increasingly consistent push towards sustainability practices (and their communication) by regulators and different groups of stakeholders. For both groups of companies, reporting companies (RCs) and silent companies (SCs), the sensitivity to the macrotheme of sustainability is always present (100% of the companies surveyed). This consideration of the topic is, however, something unconscious and not formalised or according to a specific historical moment in or evolutionary step of a company. It is, therefore, a topic that according to the interviewees has always been present in the sensitivity of company managers or owners. For example, as one interviewee claimed, *'What I can say confidently is that the approach to sustainability has always been there'* (SC3). Another one stated that *'...even if unconsciously, there was a particular attention, even from our president who was the 100 percent owner of the company before the end of 2019...'* (RC1). This presence, although not formalised, has inevitably led this company to adopt certain sustainability practices, to set its socio-environmental improvement objectives and, in some cases, to create forms for reporting and communicating the results achieved (see RCs).

In the projections towards more sustainable processes and strategies, however, among 50% of the focal SMEs (half RCs and half SCs), there is an ambiguous conceptual relationship between the very concept of sustainability and that of quality (of the end product). The sustainability–quality relationship is seen by half the sample as something natural and inseparable, as if the attention to sustainability practices automatically leads to an increase in the quality of the end product and vice versa. This relationship is seen as fundamental and necessary; hence, *'We pursue a path of sustainability that must respect the quality of our product; otherwise, we would betray our consumers. It has to be a fair mediation, that is, pursuing a sustainable path while maintaining the cornerstones of our product'* (RC2).

Despite the clear focus on and consideration of sustainability among both groups of SMEs, there is a substantial difference between the RCs and SCs: the change in mindset underlying the adoption of substantial sustainability practices. As RC4 highlighted, this is a new approach to producing and doing business, namely, *'...an approach that is not the mere focus on how much the product costs; you start from certainly more important and higher values'*. This is a change in the managerial vision specific to RCs (75% of RCs and 0% of SCs) and characterised, primarily, by *'a new openness, also mentally'* (RC1). The openness mentioned in this RC has probably led to a felt need and a strong desire to be open to the outside world, rendered explicit, operationally, through the measurement of its socio-environmental performance and its subsequent reporting. In other cases (SCs), the lack of sustainability reporting is linked to a lack of any change in approach to business management. The RCs that mentioned this new approach emphasised that the practice of reporting, to corporate stakeholders, one's sustainability practices and goals is a final step in the change process. It is a tool for communicating what has been done and what will be done, the so-called *walking to talk formative view* analysed and proposed by Schoeneborn, Morsing, and Crane (2020). This approach is also in line with Dhar, Sarkar, and Ayittey (2022), who highlight an important connection between sustainability communication/reporting and the path of a company towards more sustainable management and impact. These represent two sides of the same coin that are difficult to separate, and for which it is difficult to establish a logical-temporal sequence, as they are often interconnected and self-feeding processes.

Specifically, the general evolution towards more sustainable approaches has led both groups of SMEs, with very few differences, to focus their attention on a particular group of sensitive issues in their sector (in decreasing order of importance): energy efficiency (88% of the total), animal welfare (63% of the total), support for external stakeholders (50% of the total) and packaging (25% of the total). These are the issues that have not only been felt and addressed by most of the focal SMEs (as far as energy efficiency and animal welfare are concerned) but are also due to

recent crises that have enabled a strong push towards maximum energy efficiency and the use of renewable energy sources. For example, *'we have a considerable area of photovoltaic panels and have already planned a major implementation... We are also trying in every way to implement biogas'* (SC3). In addition, the demands of the market and key stakeholders (in this case, the distribution tier of the SC) have provided a further element for acceleration, especially towards enhanced animal welfare and animal rights, as clearly recalled by SC3: *'there's really a discussion of the animal welfare approach as far as the whole supply chain is concerned...it's something that's in our DNA'*.

Explicit (or implicit) drivers

Seventy-five per cent of the focal SMEs clearly stated that attention to sustainability (regardless of the focus on communication or substantive action) has become an inescapable necessity and a strong external requirement. *'Today, moving towards a path of sustainability is a necessity'*, stated SC1, something taken up and reinforced by RC3: *'We do it, yes, for an ethical reason, but now, it is no longer just an ethical reason. Here is the world that is changing and going in this direction.'* In short, this is an issue that cannot be avoided, even for these SMEs in a sector that is inextricably rooted in national and local traditions and culture. Indeed, the theme of this unavoidable need is the concept most repeated and expressed throughout the research, especially by the group of RCs (100 vs. 50% of SCs). The understanding of this necessity is closely linked to the demand and needs of their stakeholders and the society with which these SMEs relate, as stated by RC4: *'I have tried to be forward-looking, and I have realised that this is a forced path.'*

Despite this broad recognition, some drivers play a key role only in the RC group, entailing an absence from SCs and a 75% presence among RCs. These drivers are the need for external recognition of achievements (in sustainability), the need to show improvement (in sustainability) and the use of sustainability reporting as a source of competitive advantage. These are three elements inherent to the openness of one's practices and behaviour to the outside world, a strong link to the concept of transparency. Although RCs maintain active, positive sustainability processes and practices, they do not contemplate the need to communicate these achievements and commitments externally, as they do not see this as a possible source of competitive advantage. In this logic, RCs see the potential of this transparency and the potential consequent benefits and feel the need to *'...to improve and close the gaps more and more by then providing objective data and showing this continuous improvement, and more and more we are going to communicate it accordingly'* (RC1). This is clearly a *formative t(w)alking perspective* (Schoeneborn, Morsing, & Crane, 2020) where sustainability actions go hand in hand with sustainability reporting in a mutually supportive and self-sustaining process (Dhar, Sarkar, & Ayitney, 2022). The reporting process for these RCs, then, is only one step in a broader process of measurement and improvement; in fact, *'the main purpose is to measure goal achievement. To measure what I did, whether I did it and how I did it, and to give myself additional goals. So, here, then, is the evolution: to determine how you see yourself in future years and decide what action to take'* (RC4). The approach driving SCs, on the other hand, is totally different, almost antipodal. It is a process that entails the adoption of sustainability practices with a strong component based on the search for economic return (an element present in 100% of CSs vs. 0% of RCs) but that avoids reporting practices via a perspective clearly aligned with 'greenhushing', i.e., the deliberate choice to omit or only partially provide information on one's effective sustainability practices to avoid creating problems for one's own sector, collaborating companies or clients (Font, Elgammal, & Lamond, 2017).

Risk mitigation

A third theme considered relevant by the focal sample, albeit only RCs (50% of them vs. 0% of SCs), is the consideration and adoption of substantial sustainability practices, as well as communication for risk management and mitigation. Indeed, the data analysis indicated that it is

fundamental to consider *'the risk that we can have overnight for our economic activities. These risks are linked to sustainability because, for example, intensive and hyperintensive livestock farms are at a very high risk for the spread of various diseases, and so we understand that it is all linked and that these are clearly risks that should not be underestimated'* (RC1). The RCs also evaluated this link between sustainability actions and the better management of business or contingent risks. This constitutes a further awareness of the potential benefits of adopting a sustainable approach and its links with other areas of business management, as well as with additional internal and external strategic elements.

Strategy formulation

Concerning sustainability actions and their reporting, several critical and weak elements emerged strongly and significantly from the data analysis and were widespread among the various focal SMEs. These elements are indifferently present among both RCs and SCs. The first aspect concerns the negative potential of the application of certain sustainability actions (especially the most impacting and complex ones) on the quality of a product and thus on the company's ability to continue to maintain the production processes and quality of raw materials thereof, as clearly explained by RC2: *'today, the company would not be ready to apply these practices, mostly because the quality of our product would be affected'*. This goes hand in hand with reinforcing a feeling of uncertainty amid action towards sustainability with the knowledge, or at least the perception, that the current pressing issues to be addressed are others, such as those *'related to the energy market and the availability of raw materials'* (RC1). This limiting force is added to the concrete and operational difficulties that SMEs in the Italian meat and charcuterie sector face today with regards to sustainability, namely, (1) the complexities when translating concepts linked to the socioenvironmental sphere into concrete actions and projects (50% of total SMEs) and (2) the strategic and operational difficulty in measuring progress in the field of sustainability (also 50% of total SMEs). These two problems in the narratives and the words of the interviewees are thus strongly connected and linked to strategic, operational and management difficulties. That is, these practices are mostly new and have not yet been appropriately and stably embedded within corporate systems: *'We have not yet started a real measurement path. A new preliminary activity has been done, but only the real assessment activity will lead us to understand what our real needs are... at present I honestly don't know because we don't have experience in this regard...I don't know whether it will be sufficient to have a coordinating person to collect the various information from the different functions or whether it will also be necessary, from a future perspective, to structure properly'* (SC2). A further difficulty concerns only SCs: contemplating sustainability at 360°, i.e., applying it in all areas of one's own business life and all ongoing processes. This limitation has been perceived, above all, in relation to any potential consequences, including for the product and market levels, e.g., *'if you want to do a broad sustainability project starting from farming to the last stages, it means making a product that is probably for a niche market'* (SC4). When the strategic aspect is shifted to the issue of communication and reporting (already current – RCs – or potential in the future – SCs), the focal elements show that there is a strong and positive perception (75% of RCs) of communication/reporting, which is seen by RCs as a tool for obtaining further advantages and positive consequences (in terms of the market, relations, images, regulations), and not only as the last step towards sustainable action. These positive aspects, however, are seen by RCs as connected to a still unresolved factor, namely, the lack of recognition by consumers of a more sustainable product or one produced by a more sustainable company (100% RCs), e.g., *'in Italy, so many people talk about it (sustainability), but when you are confronted with the different costs of a sustainable company's products, then you immediately stop. We feel sadness because everyone talks about it, everyone wants sustainable products, but then no one pays for them. In contrast, abroad, the sensibility is different'* (RC3). On the other hand, aspects that are coordinated between the two groups of SMEs and of extreme importance concern low usefulness,

for image purposes in the focal sector, of sustainability communication compared to other strategic tools (63% of all SMEs) and the sensitivity of communicating sustainability aspects to the public and the market (63% of all SMEs): *'Sustainability reporting in our industry has been used discreetly, carefully and accurately, but little, from a publicity standpoint, because that was not the goal'* (SC2). Disclosing one's brand, vision and products is not, for the majority of companies, considered an aspect directly connected with sustainability reporting to which other objectives are linked. Even the objective of the transparency and exchange of information with various stakeholders is not perpetuated by sustainability reporting, e.g., *'many clients do not go to check our sustainability report but ask us for very specific information'* (RC3). There is also much resistance to the use and publication of sustainability reporting documents (e.g., SRs) because *'the fact that we are increasing sustainability communication and emphasise certain issues related to sustainability is quite a delicate thing'* (RC1). This is also the case for those who are not currently reporting, the SCs, but are reflecting on the possibility of doing so, such as SC4, who claims that the first SR his or her firm is about to produce will be *'for internal use; it will not yet be made public'*. From the analysis on strategy formulation factors, it has thus emerged how the approach adopted by the focal SMEs for sustainability action and reporting is always of a formative nature. These actions lead to the construction of communication, which in turn plays a clear role in self-improvement (*walking to talk*) (Schoeneborn, Morsing, & Crane, 2020) that can be contaminated by a perspective linked to 'greenhushing', above all, for reasons driven by the fear of triggering negative processes on the market and exposing one's company to criticism or misunderstanding (Font, Elgammal, & Lamond, 2017).

Stakeholder expectations and needs

With regards to attention to and openness towards stakeholders internal and external, there is a clear difference between SCs and RCs (0% for SCs vs. 50% for RCs). The latter have a stronger propensity to listen to stakeholders and align with their requests and wishes. RC3 effectively defined this process in relation to the definition of sustainability goals: *'We did, with all our stakeholders, an assessment in which we interviewed customers, suppliers, associations, [and] banks, asking what they consider important values to carry forward in our sustainable development. We then cross-referenced our strategic sustainability plan with the same assessment in such a way that we redefined a strategic sustainability plan, influenced by our stakeholders, and [then,] based on that, we defined the activities that we are going to do in the medium term.'* In this virtuous process, the RCs themselves have noted that a supportive element in addressing different stakeholder groups is that sustainability today *'represents a common language'* (RC1). Additionally, in this case, a clear dynamic has emerged that can be attributed to the category of t(w)alking. The process of communicating, or even just the willingness to communicate, pushes a company to work harder to achieve results regarding the sustainability of its processes and impacts. In this case, listening to and considering stakeholders is enhanced when a company is committed to communicating its sustainability practices and achievements (Schoeneborn, Morsing, & Crane, 2020).

A common characteristic among the RCs and SCs is the identification of distribution customers and consumers as the key stakeholders, capable of drawing the line to be followed and of influencing important strategic decisions and the future (present for 88% of the total focal SMEs). These two stakeholder groups in the focal sector are steadily increasing their level of attention to and interest in sustainability issues, thereby driving companies towards increasingly sustainable practices: *'Consumers, at least according to what they say, are increasingly aware of sustainability issues, but so are our customers (distribution)'* (SC4).

Normative context

In 63% of the cases, with no relevant differences between SCs and RCs, national and international legislation and regulation is seen as a tool for accelerating sustainability actions and sustainability

reporting. A large proportion of the focal SMEs also recognise the existence of a potential risk in failing to proactively adapt to sustainability legislation, for example, *'the real problem is that in two/three years the carbon footprint will probably be mandatory and will have to be included in the sustainability reporting ... if we don't do it this year, probably, in two or three years it will be mandatory, so you need to be able to be one step ahead of the others'* (RC3). This path is also seen as positive due to another aspect, namely, its potential cascading effects on the entire SC, which today cannot yet be measured to report and disseminate meaningful and complete data on these nonfinancial impacts. In fact, for SC4, *'pushing even the smallest companies to have simple tools for monitoring sustainability performance would allow access to information and its visibility in our supply chain because if we go, today, and ask our SMEs to tell us some sustainability performance data that is environmental and social, it is likely that they will have nothing to tell us'*. In this case, then, legislation, if focused on supporting/encouraging/obliging sustainability communication (as is the case in Europe today), can play a role in creating the formative relationship between actions and communication. Moreover, a company pushed or obliged to report its sustainability practices will inevitably, and with distinct timing and motivations, be pushed to adopt certain sustainable practices.

Basket of hard and soft competences

In the field of skills, there is substantial agreement among the RCs and the SCs: the awareness of the importance of measuring data prior to their communication. However, there is also a need to find the specific skills for carrying out these processes; sometimes, these skills can only be found by relying on external help and professionalism. Among 75% of the focal SMEs (100% for RCs and 50% for SCs), the precise and structured measurement of socioenvironmental data/performance is considered fundamental for communicating results and progress externally, which is more in line with a representative vision of the relationship between sustainability actions and sustainability reporting (*walking to talk* according to Schoeneborn, Morsing, and Crane, 2020). The systematised process of collecting data and analysing and interpreting them is thus a fundamental basis for all subsequent processes of utilisation in operational strategies and concrete practices, as well as in communicative actions, as advocated by RC1: *'if you have measured sustainability issues, then you are clearly in a precise position, and you can communicate them, otherwise it becomes, like, overgeneralised and overblown communication, related to sustainability'*. Here, the representative approach is demonstrated by extending the competence factor, highlighting how transversal skills regarding sustainable transition are of vital importance and have a joint effect, first, on effective change and, second, as a direct consequence for communication skills. RC4 emphasised this as follows: *'sustainability must become truly tangible and not just stop at words'*. Accordingly, communication practices that are not based on concrete and correctly measured data, such as greenwashing, are recognised as incorrect and inappropriate. Among 75% of the focal SMEs, there is a clear perception of the need for external professional support, both for substantive practices and for the communication aspect, e.g., the practice of *'using outside consultants to prepare the sustainability report'* (RC3). Even when these skills are not sought externally (in 88% of SMEs), it is necessary to have specialised skills and *'someone with a more open mind who can enable us to derive the sustainability data and analyse them'* (RC3).

Coordination

Finally, with regards to coordination within the focal SMEs for sustainability actions and communication, there is a strong focus on internal culture concerning sustainability issues (63% of the total), on education in these issues (75% of the total) and on the creation, in some cases, of new and sustainable governance tools, such as a code of ethics (38% of the total). On the other hand, in 63% of the cases, sustainability practices represent, with all the problems of each case, a new path for these companies, whereby 50% of these cases lack clearly identified

roles within their corporate governance. The aspect internal culture is also strongly felt; hence, it was defined by SC2 as *'a substrate of culture that needs to be brought into the company and that needs to be across the board. If this is not there, it becomes very difficult, then, to move projects forward. The risk is to create situations that are understood only in one office and are not then shared by the whole company'*. This optimal condition becomes attainable if one invests and believes in the specific education of the people who make up and work in one's company. Accordingly, in most of the focal SMEs, actions and strategies are planned to ensure the *'continuous training of employees'* (RC3). Regardless of the focal group (RCs or SCs), however, in more than half the cases, these paths and choices were adopted a few years ago, especially from 2019 onwards. The newness of this change has thus inevitably entailed the difficulty of insufficient organisation and preparation, made even more evident in the context of the SCs. In fact, as specified by RC1, these have often been situations in which *'each one doesn't have a very specific function; we do a lot of different things. So, anyway it was a quite invasive process'*. This path, exclusively for RCs, has in 50% of these cases marked the beginning of a veritably new operational and procedural ritual; for all the RCs, this has meant the broad involvement of several corporate areas. This ritual specifically refers to the inclusion, in the succession of activities, actions related to strategic planning, measurement, reporting and monitoring in terms of sustainability: *'a ritual where at least once in a year, in the sustainability report, you have to be measured and take stock of and look at improvements from all angles'* (RC1) with the goal of *'monitoring the state of the art with respect to the different priority areas on sustainability, just for the sustainability report that we are now building'* (RC2). It is clear, then, how this consideration of measuring and monitoring social-environmental performance leads to the *formative talking to walk vision*, where the willingness to communicate to the best of one's ability provides input and impetus to substantive sustainability practices (Schoeneborn, Morsing, & Crane, 2020). The SR therefore becomes a *'tool for keeping the bar straight. Each year, within the sustainability report, we take a snapshot of how we are positioned on the various areas and set goals for the following years'* (RC3). To support and enhance this tool and its potential positive effects across their entire company, 75% of the RCs have adopted economic incentive systems based on sustainability targets, which entail *'tying sustainability goals to corporate rewards, and, as a result, those involved in this system always want to know the degree of the achievement of the goals and the current performance because, in addition to being involved from a moral point of view, they are also involved from an economic point of view'* (RC2).

Conclusions, implications and future research directions

Analysing the link between sustainability actions and sustainability reporting is of particular relevance, especially in the field of SMEs, given their peculiarities compared to large companies, the typical subjects of SR studies. Taking the different approaches to sustainability reporting outlined by Schoeneborn, Morsing, and Crane (2020) as the conceptual foundations and focusing on a framework of sustainability factors derived from the literature (referring to institutional and corporate factors), the substantive and communicative practices of four communicating and four noncommunicating SMEs in the Italian meat and cured meat industry have been analysed. A qualitative interpretative approach with a mixed deductive-inductive method has enabled, through a semistructured interview protocol and analysis of other secondary data, adapting and contextualising extant results concerning SMEs, which to date remain rather underinvestigated (Álvarez Jaramillo, Zartha Sossa, & Orozco Mendoza, 2019; Bos-Brouwers, 2010; Cassells & Lewis, 2011; Jenkins, 2004a). Through a thematic analysis of the collected data, the concepts that have emerged from the focal SCs and RCs and the factors that could create differences between these two groups have been disclosed. Focus was placed on sustainability communication practices, substantive sustainability practices and their relationships.

The first finding therefore advances knowledge regarding the factors that may limit or accelerate substantive and/or communication practices with regards to sustainability. In the previous

section, it was noted that the various topics explored have different effects on the practices of the focal SMEs. In sum, with regards to the institutional factor of corporate evolution towards sustainability, the progress of the focal companies towards a greater consideration of sustainability in their practices has created a strong conviction for a concrete commitment to and creation of sustainability actions, which can subsequently be reported and narrated in specific communication (SR). This is the *formative walking to talk perspective* (Schoeneborn, Morsing, & Crane, 2020), where the reporting process also plays a role in operational practices: it is not just a recounting of the past but a steppingstone from which to start again and, thus, both a spur to do better and a direction for the future. This view is also reinforced by a company-level factor, the skills needed. These skills play a key role in ensuring that the link between actions and sustainability reporting is not just representative but formative, i.e., based on real and properly measured data. The factor represented by implicit and explicit drivers (Matten & Moon, 2008; Pérez-López, Moreno-Romero, & Barkemeyer, 2015; see Table 1) also leads to a greater integration of sustainability actions and sustainability reporting, whereby we can consider their link as *t(w)alking*, i.e., a formative vision in which reporting and action go hand in hand, feeding off each other and continuously reinforcing each other. Additionally, regarding the strategic factor, the validity for the focal SMEs of this perspective and this link has been highlighted (Manninen & Huiskonen, 2022; Pizzi, 2018; see Table 1). In this case, however, the communication carried out is deliberately limited or even absent due to a clear and precise will of company management (so-called greenhushing) (see Font, Elgammal, & Lamond, 2017). In the focal industry, in fact, there are particular dynamics worthy of further investigation, for which the communication of positive sustainability practices could paradoxically create negative effects with repercussions for a company and its relations with other market players. This represents a possible limiting and blocking factor, together with the rather widespread lack of specialised expertise and the difficulty of putting sustainability concepts into practice, especially in regards to systematic measurement practices. Some elements, however, can function as potential resolvers, such as relevant legislation, the demands of key stakeholders and the changing mentalities in the market and within companies.

The second contribution has a theoretical-conceptual nature. This study has applied the framework of Schoeneborn, Morsing, and Crane (2020) to the sphere of SMEs and verified its validity and practical applicability. Hence, there is a strong and evident need to identify the theoretical-conceptual bases that are also valid for the business fabric of SMEs, thus far insufficiently considered or analysed with unsuitable theoretical frameworks or conceptual bases.

The third contribution concerns the disclosure of the effective practices in the focal field, carried out by SMEs, and of some weaknesses yet to be resolved. Thus, this study has relevant managerial implications for SMEs in different sectors engaged in sustainability communication actions and/or practices. The results highlighted above provide a broad view of the possible choices for the communication of sustainability performance and the relationship between substantive actions and formal communication. Despite the peculiarities of the focal sector, which have inevitably influenced the behaviour of the focal companies, the delicacy of communicative action, especially towards certain categories of stakeholders, is evident. Communication, then, is often seen only as a tool for improving economic and market performance, but it could also negatively influence relations with other actors in the SC without creating positive cascading effects. On the other hand, the results presented above clearly illustrate an overall picture, whereby companies approaching sustainability communication are more strongly pushed and urged to pay more attention to the substantive aspects as well, the so-called formative role of communication. This role should not be underestimated by companies that today do not communicate or do so without conviction; it is capable of triggering a virtuous circle from which the various aspects linked to economic returns, market competitiveness, relations with stakeholders and proactive actions towards changes and unforeseen events can certainly benefit. Consequently, the fourth contribution impacts the policies concerning the behaviour of companies in the field of

sustainability and its communication. European regulations are shaping sustainability communication by periodically setting increasingly specific and challenging targets for companies through nonfinancial reporting directives. With the new Corporate Sustainability Reporting Directive (CSRD – 2022/2464/EU), an extremely impactful and relevant process is about to start, which will see listed SMEs obliged to produce a document able of reporting on aspects and impacts inherent to the social, environmental and governance spheres of companies from 1 January 2024 (with an impact on published reports from 2025). To support this change, companies (not only SMEs) will also have at their disposal a new set of reference standards valid throughout the European Union for nonfinancial reporting: European Sustainability Reporting Standards (ESRS) created by the European Financial Reporting Advisory Group (EFRAG). This push by the European bodies will affect not only the number of companies (including SMEs) obliged to sustainability reporting (almost 50,000) but also their substantive practices and their relationship with related communication and transparency. In light of the above results, then, the formative and accelerating effect that the incentivisation or even compulsory nature of nonfinancial reporting can have on economic actors is evident, especially in sectors such as the one investigated, where social and/or environmental issues and impacts are relevant.

Nevertheless, this research, like all scientific research, has certain limitations. These are (1) the focus on a single industry (meat and cured meat) in a single country (Italy), (2) the lack of possibility for the generalisation of the results (qualitative study based on interviews) and (3) the limited number of companies included in the sample (due to the limited number, 8, of the companies in the panorama of contacted companies producing SRs).

Future research could thus verify the applicability of this study's theoretical framework, in particular, the validity of the two focal approaches (*walking to talk* and *t(w)alking*, as well as the practice of 'greenhushing') for SMEs in other industrial sectors. Studies could thereby expand the focal subject and employ different methods, such as those belonging to quantitative methodologies, to broaden the possibility of generalising the above results.

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