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Neutralization theory: A tool to understanding consumer (un)ethical behavior

Master Thesis

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Executive Summary

Neutralization techniques have been verified if can explain the gap between intentions and behavior of Danish consumers when it comes to buying ethically made textile and clothing products

Lack of ethicality in the textile and clothing industry is a global issue and the “buyer-driven” characteristics of the industry makes it possible for consumers to lead a change through more ethical demands and preferences. By the theory of Neutralization, this thesis provides explanation for why consumers, when buying clothing, do not behave ethically as they intend to. This phenomenon is referred to as the gap, the difference between their ethical intentions and ethical actions.

This project approach the decision making through the Theory of Planned Behavior Model, which states that consumer behavior is determined by their deontological and teological considerations. The model illustrate how the gap between moral intentions and moral actions create a feeling of guilt, which we hypothesize is nullified through the neutralization technique.

The theory of Neutralization consist of five different neutralization techniques and through a quantitative consumer survey of the textile and clothing industry in Denmark. Denmark is a country with high ethical awareness and high consumption in clothes from unethical brands, therefore representing a good place for research.

The findings prove that a gap between moral intention and moral action does exist among Danish consumers in the clothing industry. In other words, consumers want to buy more ethically made products. This fact proves that there is a potential market for more ethical clothing in Denmark.

Through analysis and discussion of the findings, this paper provides the following recommendations for marketers interested in the ethical clothing market.

(H2A)The findings suggest that Danish consumers clothing consumption is highly influenced by the style and /or price rather than ethicality. It is therefore recommended to think of ethicality as a third attribute rather than the only attribute of clothing. In other words, marketers interested in the ethical clothing market cannot rely solely on the ethicality of the clothing they sell if they want to reach the Danish consumers.

(H2B) Danish consumer are also seeking more information regarding ethical clothing. This might be due the lack of a common well-known ethical clothing certificate as Fair Trade is in the food industry. The complexity of production of clothing also makes it difficult, not just for consumers, but also for companies to how ethical, a piece of clothing is. Marketers are recommended to make information more accessible and reliable for example by high transparency. Establishment of a common and widely accepted ethical certificate would likely also increase the level of ethical clothing consumption.

In relation to segmentation, the findings indicates that marketers primary target group should be young women (under 25). This is the group that are using neutralization techniques the least indicating that they are most likely to respond positively to ethical clothing.

The findings also suggest that higher educated consumers are more skeptical. Effective communication of the ethical problems and its consequences are therefore necessary to capture this segment of consumers.

It is also worth noting that the financial situation of the consumer was shown to have little or no influence on his or her intention to buy ethical clothing.

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1. Introduction

In recent decades, the global awareness for ethical causes such as the environmental and social justice has increased significantly. The climate changes facing us are real and actions needs to be taking. The trend is also happening in consumption where several studies have proven a high level of ethical awareness and intention among consumers. The ethical intention, however, rarely translate into real action such as buying an ethical product over another. This inconsistence between ethical intention and actual purchasing behavior creates an ethical consumption gap. The global environmental and social challenged makes investigating and understanding the gap an issue of real importance to not only marketers interested in selling products but also to the global society as a whole. Several suggestions have been made in order to understand the gap. Some argue that consumers do want ethical products but they simply prioritize price, value, quality, and brand familiarity above the ethical and social dimensions when choosing a product (Attalla & Carrigan, 2001). Ethicality is broad term that demands some form of subjectivity. Others might consider what one consumer view as an ethical act, others might consider it as unethical. It has also been argued that the survey instruments used so far have been insufficient in explaining the gap because of the subjectivity in the term “ethicality” (Carrington, Neville, & Whitwell, 2010). Ulrich and Sarasin (1995) also mention the difficulty in investigating consumer behavior through self-reporting surveys:

“One thing is clear, don’t do any research. Don’t ask the public any questions on this subject. The answers are never reliable. In instances where the head says one thing and the heart another, studies are useless if not misleading” (Attalla & Carrigan, 2001, p. 566).

In this project, the researchers investigate the gap between ethical consumer intention and actual behavior of Danish consumers in relation to the clothing consumption using quantitative surveys. The theoretical foundation is composed of Hunt-Vitell general theory of ethics and the Neutralization Theory. The first one is explaining the decision making process of the consumers when it comes to purchasing goods. It considers that when it comes to an ethical product, it is a more complex process that involves moral norms and personal values (Hunt & Vitell, 2006). Through the Hunt-Vitell framework it will be represented where the gap is taking place and which factors are involved in or causing it. The Neutralization Theory suggests that individuals who act inconsistently to their own values and morals – such as those who express intention towards buying ethical products but actually do not act on this intention – neutralize their inconsistent or unethical behavior through at least one of five neutralization techniques. The Neutralization Theory has previously been used in understanding ethical consumer behavior in general and towards Fair Trade products (Chatzidakis, Hibbert, Mittusis, & Smith, 2004; Brunner, 2014). However, no research has been conducted in the investigation of ethical textile and clothing consumption using the Neutralization Theory.

The thesis is structured as follows. It start with a general overview of the whole report, providing contextual understanding and background, then introducing most important concepts, theory of analysis, research problem and hypotheses. Next, the methodology of the research is proposed, discussed, substantiated, and chosen. Applied research methodics and research methods are explained in depth. Following that is the explanation of why the authors chose to analyze textile industry and the Denmark as country of choice. After that comes the hypotheses, which explains the tests and analyses applied to their verification or falsification. Afterwards is the explanation and definition of ethical consumer, with the inclusion of the concept's evolution over the years and the definition applied in the research. Next comes the decision making process frameworks and their discussion. This is followed by the overview of the neutralization theory, and previous researches of similar kind, and their critique. The contextual framework is then presented, explaining the frameworks and methods applied in the research, and the most important ones that are intrinsically included. The report ends with the analysis and explanation of results, discussion of results and possible future researches, limitations and conclusions.

2. The gap between consumer ethics and consumer behavior

This section introduce a short presentation towards the textile industry, ethical consumerism, the gap between the ethical or moral intentions and actual ethical behavior[1], and the Neutralization Theory.

The textile and clothing industry part is presented to give the reader an understanding of why this industry is of importance, not just for marketers but also for the global society as a whole. The section will present some of the issues facing the industries. The ethical consumer section then gives an overview of the development in the consumer trend towards more ethical concerns and priorities. It also displays the gap between intention and action in ethical consumerism. The Neutralization Theory section present an overview of the theory and how it can be applied in the investigation of the mentioned gap.

2.1. Textile and Clothing Industry

Textile and Clothing industry[2] plays a very important role in international trade. It fosters the development process of countries, it is more important to developing countries but the effect is significant for developed world as well. Textile exports facilitate economic and technological growth, more importantly it facilitates the region's integration into the global economy (Malik, 2008). The global textile and clothing industry has been steadily increasing in production and consumption (Oerlikon, 2010).

The textile and clothing industry in developing countries is highly labor intensive and has reputation of questionable employment contracts, which has become of concern for the consumers living in the developed countries (Dumas, 2011). Nonetheless, the industry has become an integral part of some developing economies due to its significant contribution to national output and GDP. For the countries international integration into international networks the exports play a role, which for countries like China, India and Brazil are among the

[1] The project use the concepts "moral intentions" and "intentions" equivalent just like "action" and "moral action" are used equivalent.
[2] The concepts of "textile and clothing", "clothing" and "textile" are used equivalent through the project.

highest in the world of textiles (Malik, 2008). Overall, the developing countries account for over half of the exports of clothing. Furthermore, the textile and clothing industry is the second largest employment supplier in the world with approximately 80 million workers (Malik, 2008).

The textile and clothing industry has experienced extensive outsourcing of production from the Western world (US, Europe and a few other small producers) into countries and regions (mostly Asia) where production costs were low and production systems were flexible and easily adjustable (Malik, 2008; Fugazza ir Conway 2010).

However, the procedures and practices employed in the developing countries by the textile industry are often viewed as either illegal (slave and child labor) and/or unethical (inhumane working conditions) in the Western cultures (Dumas, 2011).

Beside the social issues in the textile and clothing industry, the industry also poses a serious global environmental threat if nothing changes. According to the Danish Fashion Institute fashion is the second most polluting industry in the world (Ditty, 2015). Several initiatives and organizations are working towards more sustainable and ethical practices in the textile and clothing industries, including Clean Clothes Campaign, Fair Trade Organization and Nordic Initiative Clean & Ethical.

Unethical treatment of animals is another major concern within the textile and clothing industry for consumers and organizations. Most notable is the organization PETA (People for the Ethical Treatment of Animal) that has over three million members and several celebrity supporters (PETA, About us, 2015; PETA, Celebrities, 2015).

2.2. Ethical consumerism

In recent years there has been a growing trend among consumers to become more socially and environmentally conscious in relation to the products they consume. (Luchs, Naylor, Irwin, & Raghunathan, 2010; Carrington, Neville, & Whitwell, 2010). This is supported by consumer studies (White, MacDonnell, & Ellard, 2012; Dupré, 2005; Janssen & Vanhamme, 2014), which have continuously shown that consumers' purchase intention increases with corporate social responsibility engagement and undertaking, as well as the products' social, environmental or ethical attributes.

Lang and Hines (1993) identified three waves of consumerism. The first wave came with a focus on value for money, product information and labeling. While the second was concentrated on product safety, the third wave of consumerism identified by Lang and Hines (1993) is ethical consumerism, on which three elements are emphasized: the animal welfare; the environment; the human rights/working conditions and fair trade (Lang & Hines, 1993). All aforementioned elements have negative sides (when the components are deplored and avoided/ boycotted) and positive sides (when the components are sustained, promoted) (Tallontire, Rentsendorj, & Blowfield, 2001).

It has been showed that there are certain ways in which consumers from the third wave act in regards to these ethical matters (Tallontire, Rentsendorj, & Blowfield, 2001):

- buying goods with ethical characteristics
- boycotts or avoiding goods with unethical characteristics
- lobbying and dialogue initiation with retailers and manufacturers

2.2.1. The Gap between Intentions and Actual Behavior

Although a growing consumer intention towards buying ethical products is proven, indicating that ethicality is valued, actual consumer behavior does not reflect this trend; only 10% of those who value ethicality actually follow through with the purchase (Luchs, Naylor, Irwin, & Raghunathan, 2010; White, MacDonnell, & Ellard, 2012; Dupré, 2005). The intentions of buying are generated by personal values, moral norms, internal ethics, etc. (Carrington, Neville, & Whitwell, 2010). There are also other factors with influence like education, which was found to be directly proportional to the awareness and the actual purchase of fair-trade goods (Tallontire, Rentsendorj, & Blowfield, 2001).

A recent survey of 10,000 consumers in 10 different countries revealed that 94 percent of consumers are willing to buy environmentally friendly products and 93 percent would buy products associated with a social cause if they had the opportunity to do so (Janssen & Vanhamme, 2014). However, statistics has shown that in reality consumers spend a very small amount of their household disposable income on socially or environmentally friendly products. In the Untied Stated less than two percent of sales of 22 household products sold between March 2006 and March 2011 were environmentally friendly options. In the United Kingdom the average consumer spends less than four percent of the annual household expenditures on ethical products (Janssen & Vanhamme, 2014).

It is therefore clear that, although consumers state that they are willing to buy ethical products, their actions do not reflect it. This gap between consumer moral intentions and actual buying behavior is termed the gap.

2.3. Neutralization Theory

Previous researches have proven the usefulness of the Neutralization Theory in investigated the gap between ethical consumer intention and actual action (Brunner, 2014). The theory is well-established and provides a comprehensive framework, which include five different techniques that individuals use to neutralize the self-blame and feeling of guilt when acting inconsistently to own values, morals (Chatzidakis, Hibbert, & Smith, 2006).

Although the theory was first proposed by American professors Gresham M. Sykes and David Matza in 1957 to uncover the roots of juvenile delinquency (Sykes & Matza, 1957). The theory suggest that those participating in juvenile delinquency learn a set of justifications or rationalizations, “which can insulate him/her from self-blame and the blame of others” (Chatzidakis, Hibbert, & Smith, 2006).

Chatzidakis et al. (2006) adapted the five neutralization techniques in relation to ethical consumer behavior (Chatzidakis, Hibbert, & Smith, 2006):

1. Denial of responsibility (DoR): A circumstance in which one argues that s/he is not personally accountable for the norm-violating behavior because factors beyond one’s

control were operating; e.g. “It’s not my fault I don’t recycle, the government should make it easier”.

2. Denial of Injury (DoI): A circumstance in which one contends that personal misconduct is not really serious because no party directly suffered as a result of it; e.g. “What’s the big deal, nobody’s gonna miss one towel!”
3. Denial of Victim (DoV): A circumstance in which one counters the blame for personal actions by arguing the violated party deserved whatever happened; e.g. “It’s their fault; if the salesman had been straight with me I would have told him he undercharged me”.
4. Condemning the condemners (CtC): A circumstance in which one deflects accusations of misconduct by pointing out that those who would condemn engage in similarly disapproved activities; e.g. “It’s a joke they should find fault with me after the rip-offs they have engineered”.
5. Appeal to higher loyalties (AtHL): A circumstance in which one argues that norm-violating behavior is the result of an attempt to actualize some higher order ideal or value; e.g. ‘I’d like to buy more environmentally friendly products but the choice is limited and I like trying out different stuff’.

Although the research is still limited, the Neutralization Theory has in recent years caught the attention of marketing and business researchers interested in understanding the gap between increasing ethical intentions from consumers and continuous unethical behavior from consumers. The relative neglect of the Neutralization Theory in understanding the consumer gap might steam from the fact that the theory comes from the sociological origin (Chatzidakis, Hibbert, & Smith, 2006).

2.4. Problem formulation

To reiterate, while many consumers declare their willingness to buy ethically made products, only a fraction does so. This is even more pronounced in the textile industry. It is the industry where the ethicality can be questioned at every production and consumption stage (essentially the whole life cycle). Recently there have been an increasing number of unethical cases and media coverage that raised the attention of the marketplace. In view of such discrepancy between consumer intention and action the authors decided to analyze it.

The Neutralization Theory explains situations when people ignore their internal norms through their actions and still find it "acceptable". The authors have decided to investigate if the theory of neutralization can explain that even though consumers show themselves mostly standing against unethically matters and ready to sustain the ethical ones, they act differently and still don't find themselves as guilty for not doing it. Thus the research question is:

Can the Neutralization Theory be used as a tool to understand the gap between consumer moral intention and actual consumer behavior in ethical consumption?

Three main hypotheses were generated by the authors to be tested for the investigation of the problem raised. Firstly the gap presence and level is identified as the difference between the Moral Intentions (MI) and Moral Actions (MA) through H1. Further on, by H2 it is investigated the relationship between the neutralization and the gap; also separately between the neutralization and each of the gap forming component MA). Lastly, through the third hypothesis the socio-demographical factors are investigated if they are in relationship with the neutralization level.

2.5. Hypotheses

The investigation of relationship between the neutralization and the gap implies to identify the gap level between intentions and actions. Therefor the authors decided firstly to investigate if there is a gap between the intentions and actions of the Danish consumers in regards to ethically made textile products and what the level of that gap is if it exists.

H1. There is a gap between MI and MA.

Hypothesis two is addressing the main question of the project. It questions if the neutralization has an influence upon the ethical consumer, to give a better understanding of the effect of neutralization upon the gap. The authors decided to question the influence of the neutralization upon the gap and also on its forming parts: moral intentions and moral actions.

H2. The neutralization techniques have an influence on the consumers' ethicality

Sub-hypotheses:

1. **The neutralization level influences the MA level negatively**
2. **The neutralization level influences the gap level positively**

Hypothesis three looks at whether or not there is a correlation between socio-demographic factors and the neutralization level. For this research the authors have decided to focus on the following four socio-demographic dimensions: education, age, gender and income.

Although previous research in ethical consumerism has shown inconsistent results (Roberts, 1995) there have still been several previous researches, which have shown significant connections between socio-demographic factors and consumer behavior. Research has also shown this connection when consuming different types of ethical products such as organic, fair trade products and environmentally friendly products.

H3. There is a relationship between the socio-demographic factors and the neutralization techniques

Sub-hypotheses:

Age has been proven to play a significant role in consumer behavior related to social and environmental causes. Research by Scott (1999) found a significant positive correlation between age and environmental awareness and behavior (Scott, 1999). This positive correlation between age and different types of ethical behavior has also been shown in other surveys. Squires et al. found a positive correlation between age and consumption of organic food (Squires, Juric, & Cornwell, 2001). The same results were obtained by De Pelsmacker et al. (2006) when the fair trade beliefs, attitudes and buying behavior were surveyed; action, concern and buying behavior were found to be positively correlated with age (De Pelsmacker, Janssens, Sterckx, & Mielants, 2006).

There might be several reasons for why older consumers in some surveys have been shown to act more ethically than younger consumers. Scott (1999) argues that older consumers have more time to actively behave ethically. Other suggestions have been that older consumers who experienced the Second World War are more concerned about the environment and the world (Gilg, Barr, & Ford, 2005; Scott, 1999).

1. **Younger consumers are more likely to use neutralization techniques**

Much previous research on ethical consumer behavior has shown that female consumers are more likely to intend to and act in an ethical way (Webster, 1975) (Olli, Grendstad, & Wollebaek, 2001). Sikula and Costa (1999) researched whether women generally are more ethical than men and concluded that men and women value different things and that one can argue that women are more ethical than men. This argumentation can also be made when considering the fact that men in many ways act more unethical than women (e.g. most violent crimes are committed by men) (Sikula & Costa , 1994).

2. **Men are more likely to use neutralization techniques than women**

Higher education is generally associated with more ethical and environmentally friendly behavior because highly educated people are assumed to be more exposed to and able to understand information needed to act sustainable and ethical (Olli, Grendstad, & Wollebaek, 2001). Ethical consumers need first to be aware or conscious about the fact that a social and/or environmental dimension exists when making a purchase, before he or she can act (deliberately) ethically.

One survey found that those mostly engaged with environmentally friendly behavior were well educated while those showing low degree of environmentally friendly behavior often had no education. (Gilg, Barr, & Ford, 2005).

3. **Level of education is negatively correlated with the use of neutralization**

Although some researchers have shown a negative correlation between ethical consumer behavior and income (Olli, Grendstad, & Wollebaek, 2001) other researches have shown positive correlations (De Pelsmacker, Janssens, Sterckx, & Mielants, 2006; Webster, 1975). The researchers argue that income is positively correlated because ethical consumption can be perceived as more costly as focus is put on the ethical dimension rather than the price dimension. The researchers also find it reasonable to believe that higher income is related with higher education or knowledge, which is needed to understand the ethical dimension.

4. **Income is negatively correlated with the use of neutralization**

2.6. Reasons for topic choice and contribution

To begin with, from sociological perspective it is important to analyze why humans might be doing one thing when they rationally understand it is not an optimal decision, nor they state that they would act in such a way.

Next, not much is known what factors influence people's decision to act one way or another. There are theories relating to that, but the authors are interested specifically how they could be applied to textile products, their consumption, and quite possibly if it is linked to conspicuous consumption.

Globalization has led to the geographical spread of production and manufacture of textile and clothing. Most of the production was moved to low income third world countries. It is in these countries that the ethical issues about working condition and fair pay come into question.

Lastly, textile industry has a significant impact not only on societies, but also on environment through all of its production life cycle. Therefore it is important to understand how consumers think and why they act the way they do. This understanding might allow ethical companies to become more competitive in the marketplace; and hopefully might provide companies with a push to become more environmentally and socially friendly.

Furthermore, the authors make significant contribution to the existing literature:

1. To identify and attempt to explain why people act differently from their intentions.
2. Which factors and how do they influence the discrepancy between intentions and actions.
3. To analyze consumer behavior in textile industry.
4. To grasp and substantiate the effects on Neutralization Theory on consumer behavior in Denmark, which is currently not present.

3. Methodology

Social scientists approach their research subject via explicit or implicit assumptions about the nature of the social world and the way in which it may be investigated (Kuada, 2010). The purpose of the methodology is to describe the process of conducting the research for the thesis by clarifying basic assumptions and presenting the methods used for collecting knowledge in regards to the phenomenon. The phenomenon of this paper is the investigation of the inconsistency between consumers' ethical intention and their actual behavior, referred to as the "gap". The left side of figure 1 illustrate the research circle of finding knowledge that is relevant to the phenomenon we are researching in order to get results that in the end can answer the research question. On the right side of the figure, the approaches of Arbnor and Bjerke (AB) and Burrell and Morgan (BM) are presented. Their approaches are discussed, as their viewpoints are widely accepted in the business research methodology.

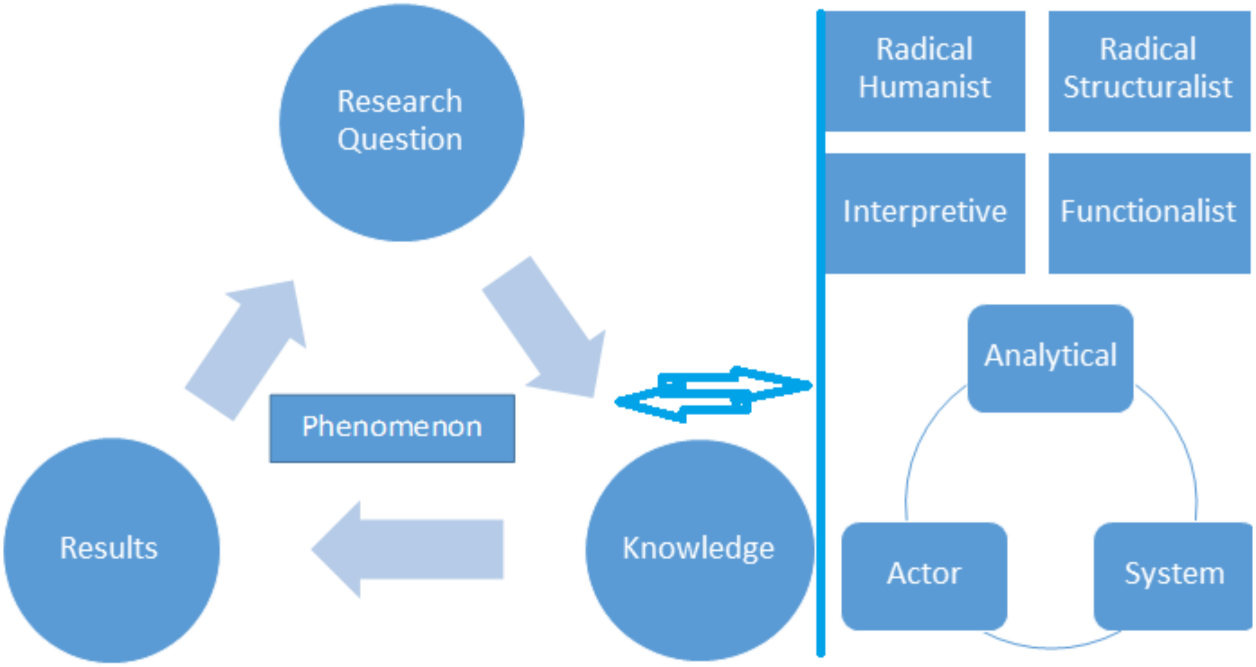

Figure 1 - The process of Methodology – Own creation

The chapter will begin with a description of key assumption and terminologies in AB and BM. Thereafter follows a presentation of each paradigm before the discussion and final choice of paradigm is given.

3.1. Key Assumptions and Terminologies

Before paradigms can be discussed it is important to understand the assumption behind the development of the different approach presented by BM and AB. BM defines a paradigm based on four basic assumptions; ontologies, epistemologies, human nature and methodology. The chosen approach to research is often a choice between the objective and subjective. The distinction has also been referred to as the positivistic and interpretive approach (Andersen, 1990). Figure 2 illustrate BM's distinctions.

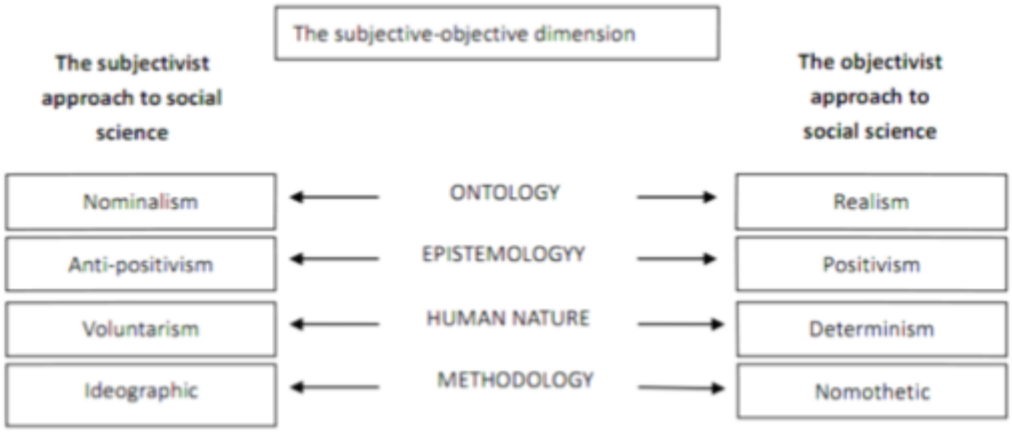

Figure 2-Subjective vs. Objective Dimension (Burrell & Morgan, 1979)

Ontology looks at whether the 'reality' to be investigated is external to the individual or the product of individual consciousness. In other words, whether 'reality' is of an 'objective' nature, or the product of human perception (Burrell & Morgan, 1979). There are two oppositional views of ontology:

- Under the *Realism view*, the researchers believe that “social world external to individual cognition is a real world made up of hard, tangible and relatively immutable structures” (Burrell & Morgan, 1979, p. 4).

- Under the *Nominalism* view: “Reality is constructed by individuals in interaction with each other and is presented in the form of names, labels and concepts” (Kuada, 2010, p. 37).

Epistemology is a philosophical view concerned with “how one might begin to understand the world and communicate this as knowledge to fellow human beings” (Burrell and Morgan, 1979, p. 1). It deals with how knowledge is obtained and two different views exist.

- *Positivism* “seeks to explain and predict what happens in the social world by searching for regularities and causal relationships between its constituent dements” (Burrell and

Morgan, 1979, p. 5). It is an objective approach where knowledge can be collected from the external view of the researcher.

- *Anti-Positivism* see the world as “essentially relativistic and can only be understood from the point of view of the individuals who are directly involved in the activities which are to be studied” (Burrell and Morgan, 1979 p 5). It rejects observation as a viable medium for knowledge creation. Researchers therefore must participate in the phenomenon that is being investigated to be able to collect knowledge.

The *Human Nature* dimension determines the relationship between human beings and their environment and is also divided into two separate views.

- *The deterministic view* assumes that the environment conditions human beings so that individuals activities become completely “determined by the situation or environment in which he is located” (Burrell & Morgan, 1979, p. 6)
- *Voluntarism* view human beings as being creative creatures whose activities are completely autonomous and free willed.

Methodology is the strategy that the researchers decide when conducting the investigation. It can be explained by either the ideographic or the nomothetic methodological approach.

- *The nomothetic approach* is an objective approach to research based on systematic protocol techniques and thought hypothesis testing.
- *The ideographic approach* takes the stand that knowledge can only reached by “getting inside” situations.

In AB a paradigm (or “Theory of Science”) is defined based on four dimensions, which, as presented below, are comparable with the four dimensions of BM (Arbnor and Bjerke, 2009).

Conception of reality, looks at how reality is constructed through a philosophical lens; is reality constructed in itself or is it influenced by human intervention. This dimension is comparable with the human nature and ontology dimension of BM.

It also refers to human nature paradigm view from BM's framework as conception of reality also includes human and environment interaction. It is concerned whether reality exist in itself or if it is influenced by humans.

Conception of science defines how knowledge is gained, how it is created through learning, how it is reflected in education, in the concepts and beliefs of an investigator. The conception of science assumptions bear resemblance to epistemology and human nature mix from BM framework.

Scientific ideals denote the researchers' personal characteristics and desires in relation to the research itself. BM's epistemology and methodology are the corresponding assumptions to the scientific ideals.

Ethical/aesthetical aspects deal with professional and moral considerations; views and perceptions of splendor and brilliance.

Figure 3 illustrates the similarities between AB and BM terminologies.

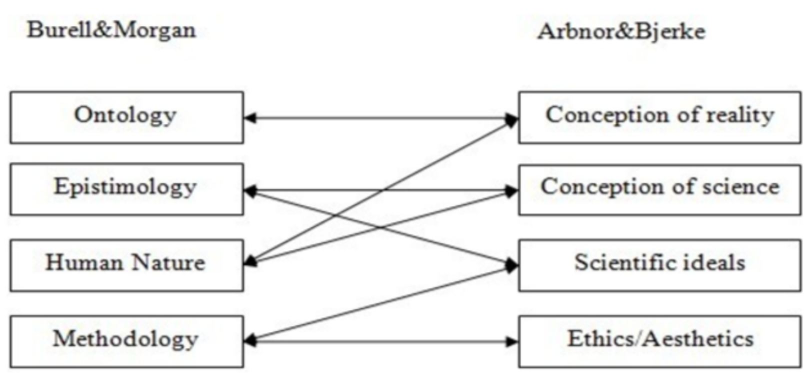

Figure 3 - Similarities between BM and AB – Own Creation

3.2. Paradigm

A paradigm constitute the phenomenon to be studied, the questions that needs to be answered about the phenomenon, how the research approach should be structured and how the results should be interpreted (Kuhn, 1970). How the researchers makes sense of the phenomenon is dependent on the paradigmatic approach chosen by the researcher (Kuada, 2010).

BM define four distinct paradigms based on two different dimensions. The first dimension is the distinction between the subjective and objective view. The second dimension is the distinction between the regulation and radical change. The *sociology of regulations* refer to "the need to understand why society is maintained as an entity…" and why it isn't falling apart (Burrell & Morgan, 1979, p. 17). On the other hand the *sociology of radical change* seeks to understand conflicts, modes of dominations and structural contradictions characterizing modern society. It is interested in the utopian, looking for what is possible rather than the status quo (Burrell & Morgan, 1979).

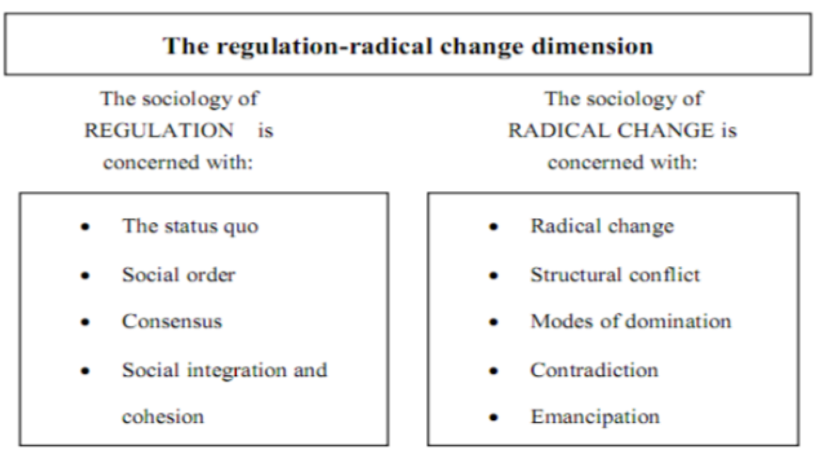

Figure 4 - Regulation vs. Radical Change (Burrell & Morgan, 1979)

Figure 5 illustrate the four paradigm as presented by BM.

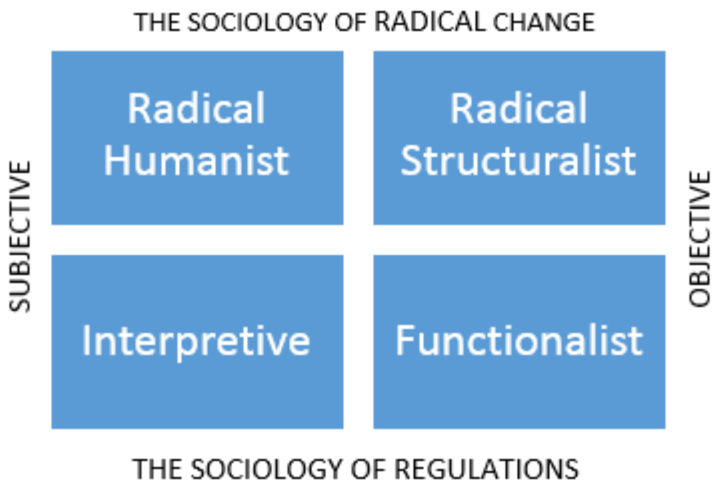

Figure 5 - The four paradigms of BM – Own creation

Functionalist paradigm is rooted in the sociology of regulations from an objective perspective. It tries to explain the status quo, social order, consensus, social integration, solidarity, need satisfaction and actuality from a realist, positivist, determinist and nomothetic standpoint (Burrell & Morgan, 1979). It is a pragmatic perspective where rational explanation is sought with the aim of providing practical solutions to practical problems.

Interpretive paradigm is rooted in the sociology of regulation with a subjectivist approach. It seeks to understand the world as it is and to explain "within the realm of individual consciousness and subjectivity, within the frame of reference of the participant as opposed to the observer of action" (Burrell & Morgan, 1979, p 30).

Radical Humanist accept that everyday reality is socially constructed and is interested in releasing constrained human potential. It takes the approach of the nominalist, anti-positivist, voluntarist and ideographic. "It tends to view society as anti-human and it is concerned to articulate ways in which human beings can transcend the spiritual bonds and fetters which tie them into existing social patterns and thus realize their full potential." (Burrell & Morgan, 1979, p. 32).

Radical Struturalist paradigm see the world as full of structural conflicts that generate constant change through crises, both political and economic. This view has mostly been used political sociology while it has been vastly ignored by disciplines in marked-driven societies (Kuada, 2010).

AB also distinguish between objective and subjective views in their three methodological approaches. As shown in figure 6 the approaches are also distinguished in their aim of understanding or explaining.

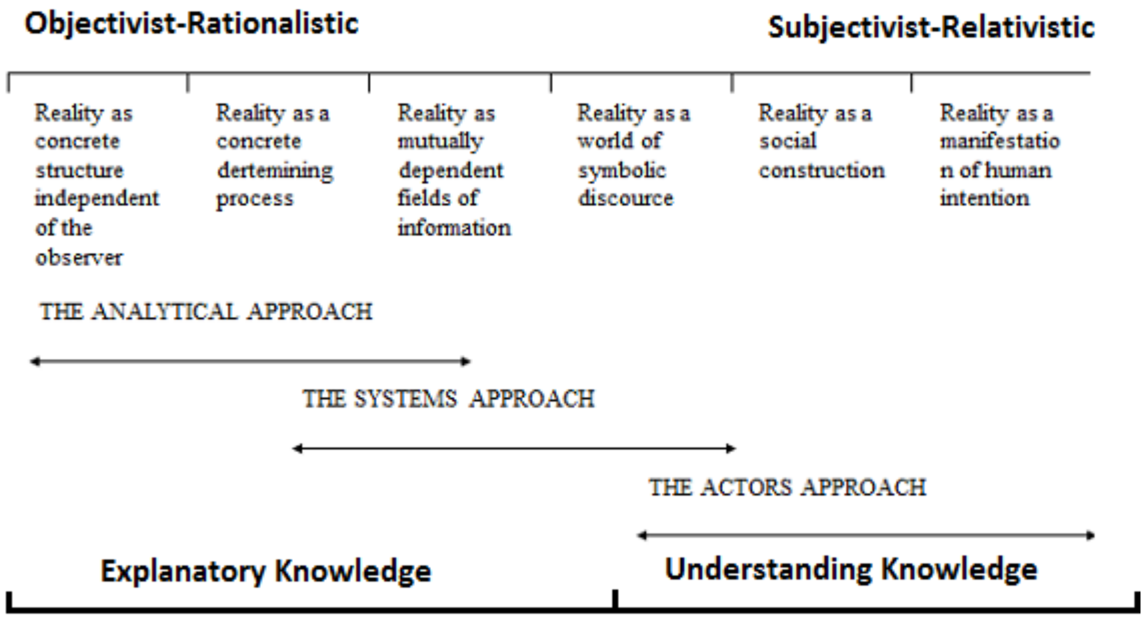

Figure 6 - Arbnor and Bjerke's Methodological Approaches –

The *analytical* approach is an objective approach where facts can be measured separately and whose total sum is equal to the whole. The researcher must conduct his investigation without participating in it in order not to influence the outcome. The view assume that there exists a causality.

The *systems* approach see a system of parts that all affect each other. Researchers can never provide a complete explanation because every system is treated as a subsystem of a larger system. All components have relations between themselves and between systems creating a cumulative effect where the whole is not the sum of its parts. The system approach is more interested in the practical application of the final results than in absolute truth.

The *actors* view reality is dependent on social constructs and is constantly changing. To create knowledge the researcher becomes an actor within the phenomenon that he is investigating. Reality is dependent on the researcher's experiences and interaction with others (Arbnor & Bjerke, 1997, p. 175).

3.2.1. Comparison of AB and BM

AB and BM are similar in their sets of assumption as evident from the previously mentioned four dimensions of AB. For example the conception of science resemblance the epistemology and human nature of BM. Another similarity is the distinction between the objective and subjective dimensions when defining the methodological approach or paradigm.

The views of AB and BM also differ on certain aspect. For example, while BM are specific and unambiguous in their definitions of paradigms AB's approaches are more abstract and flexible. They provide descriptions for paradigm that is more open to multiple interpretations relative to the direct approach of BM. BM's paradigms, on the other hand, are based on extremes (subjective vs. objective and radical change vs. regulation).

3.3. Choice of approach: The analytical view

The decision to research the inconstancy between ethical consumer intentions and actual consumer behavior was made because the researchers believe in the importance of the subject both in relation to marketing and business but also to the welfare of the world.

The researchers agreed that it is needed to collect objective and tangible knowledge of the phenomenon. Previous researches had used a more subjective or nominalism approach in researching the phenomenon using focus groups and unstructured interviews (Chatzidakis, Hibbert , & Smith, 2007). One the advantages of this approach is the depth of knowledge that is gained and it is particularly valuable when researching a phenomenon, which is unexplored. However, it is also limiting in terms of the number of people who can participate and no causality can be explained or generalized. The researchers believed that, although the phenomenon is relatively unexplored, sufficient knowledge existed to make an objective investigation. The importance of causality and generalization is present when large companies adapt the findings into their future strategies. One the aims of the research has been to create knowledge that can increase ethicality among consumers, meaning that the findings should be adaptable for companies and therefore causality and generalization became a priority. This conception of reality was highly influenced by the aim of the project.

The researchers approach to search for regularities and causality resembles the epistemology of positivism in BM. A nomothetic methodological approach to knowledge was established through the use of quantitative survey where knowledge was collected from the external view of the researchers.

The scientific ideals of the researchers has been to create explanatory knowledge of why consumers do not behave as they state they want to behave. Given the belief and evidence from the literature review the researchers hold the assumption that consumers' (human beings) behaviour is determined by their situation or environment. The view that consumers are autonomous and free willed is not consistent with the investigation. Voluntarism is, in other word, not logical in relation to the phenomenon.

The researchers' ethical and aesthetical consideration is evident in the anonymity of the survey respondents.

The analytical approach by AB is therefore the chosen approach by the researchers. Furthermore, the analytical approach was chosen for this research as its assumptions best corresponding to the research requirements and the goal to analyze and substantiate a specific problem and hypotheses. For this research, it is accepted that the sum of the parts is equal to the whole, and the authors set out to research a specific part of the reality. Rather than an unfeasible extreme view of BM which vies the world in black or white. The researchers agree with the criticism of BM's dualistic view of reality that several authors have pointed out, as the existence of continua is neglected (Kuada, 2010; Deetz, 1996).

Since the authors are investigating a cause and effect, and probable inter-linkages and causalities of variables, scenario through quantitative methodics, the analytical approach to the research is most appropriate. The crucial factors leading to the choice of analytical view for analysis framework and methodology are the quantitative, summative and measurable character of analytical view as well as either verification or falsification of hypotheses. It also allows measuring and substantiating the gap between consumer intention and consumer action, and the influencers of decision neutralization from a number of variables in a quantitative manner.

The characteristic trait of knowledge creation in analytical view's paradigm is cyclical nature (figure 7). Cyclical nature means that new theories emerge when new facts are added into the theory from empirical world. The newly created information helps theories to evolve and explain the reality more precisely. The new theories in turn allow future predictions and new hypotheses to emerge. Afterwards new researches test these predictions, and facts from verified ones are added to the knowledge base; and the cycle starts anew. Essentially this depicts the process of knowledge and fact inclusion from empirical world into the theory, and the creation of knowledge (Arbnor & Bjerke, 2009).

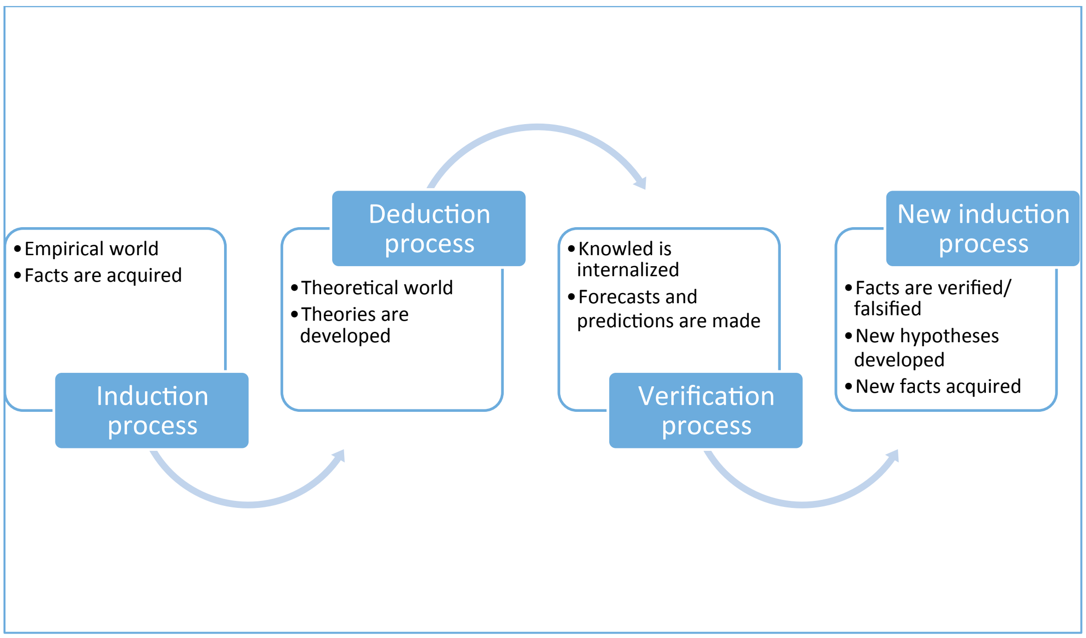

Figure 7 - Cyclical nature of creating knowledge in the analytical view – Own creation based on Arbnor & Bjerke, 2009

The research begins by exploring currently existing theories regarding and employed methodologies for consumer ethical concerns, consumer intentions and consumer actions, followed by the substantiation of the gap between action and intentions, and ending with a proposed framework for analysis. Similarly effects of demographic and psychological characteristics on these variables are covered and researched. Via the application of deduction, three hypotheses are generated regarding the Neutralization Theory and its effects and application from consumer perspective towards actions and intentions. Influential decision-making factors are considered and investigated. The problem formulation along with the hypotheses is then subjected to a process of quantitative verification.

The analytical view's cyclical nature indicates that research findings should give rise to further queries and studies. These will either reinforce the validity or instigate a need for further research of associated or interrelated areas, which is necessary for analytical approach's knowledge creation. Thus, the cycle starts anew: new information is investigated and on the understanding, awareness and theories expand from current research.

The authors' employed analytical view, from philosophical perspective, embodies fundamental beliefs of *post-positivistic* paradigms (Saunders, Lewis, & Thornhill, 2009). The post-positivistic view contests the possibility of absolute truths in relation to human nature and behavior in social sciences. It is borne out of the fact that humans evolve and adapt to changing social and socio-political conditions. Therefore, while absolute truths are unattainable and unfeasible, generalizations are attainable and widely accepted. In the post-positivistic view knowledge is regarded to be a result of social conditioning, thus implying that although reality is generalizable, dynamic social constructs must be presumed and understood. Only through such frame the understanding of an observable phenomenon within the social context can take place. Thus from ontological standpoint the nature of reality is regarded as objective and it is present regardless of human perceptions and understanding, yet it is comprehended and delineated through social conditioning. To analyze the phenomena observable data has to be gathered, and credible facts need to be acquired.

Important to note is that while the authors of the research are acting and performing as value and predispositions free and objective, due to the subjective nature of human existence that is not entirely possible. Essentially, it is due to the fact that axiologically the research is value-laden and etic, hence it will inherently be partially biased by authors' and other involved actors perceptions and world views, cultural and personal experiences. The research has been made as objective as feasibly and humanly possible; however, there is always a probability of some subjectivity.

3.4. Research design

The deductive characteristic and complexion of the phenomenon under investigation requires a quantitative research to be conducted. The required framework for the data collection, processing and analysis is conditioned and set up by the methodological approach and research design. The framework is used in the research to ascertain and examine the theoretical aspects found and inferred from the current theories, covered in the literature review. The main purpose of this study is to provide a better apprehension and insight into human behavior in a context of intended action and actual action in regards to ethical textile consumption (Bryman & Bell, Business Research Methods, 2003). The observational nature of the phenomenon in question and its requisiteness of descriptive analytical research meant the application of *cross-sectional design* framework. The cross-sectional design framework requires various data to be gathered in an exclusive time point, which serves as a quantifiable set of data. The collected data is then used to generate variables for investigation of problem formulation and research question by analyzing interaction patterns and relationships among the variables and cases observed (Bryman & Bell, 2003).

Previously, in the methodological view chapter it was explained that the analytical view has an inherent assumption of ceteris paribus, thus compelling to have a dependent variable (gap between intended and real action) and independent variables. During research design and data collection both types of variables are isolated, registered and analyzed. Under perfect analytical view the researcher would strive to create a perfectly controlled environment, hence making inconsequential or, preferably, having no external and unrequired variables. This would allow to measure an influence of only independent variables on the dependent variable, without noise. Such deterministic approach is impossible, and is exceedingly difficult to achieve even to a reasonable degree, in the social science (such as consumer behavior and business spheres). The implication is that there are always unobserved, omitted and unrecorded variables and influences that impact the dependent variable, often without researcher's knowledge. This is one of the main reasons why goodness of fit indicator (the R squared) is commonly below 10% (Cohen, 1988). As such theory and overview of models is the basis of activities thorough research. The last condition that is needed to fulfill the requirements for analyzing the research question of "*Can the Neutralization Theory be used as a tool to understand the gap between consumer intention and actual consumer behavior in ethical consumption?*" is that variables that are considered to be important are included into the research under ceteris paribus assumption. This makes it possible for the authors to make generalizations about consumer intention and behavior, and Neutralization Theory withstanding the fact that in reality the influential factors amount can be high due to their unobservable or unquantifiable nature.

3.5. Data collection method

The method for gathering data is established in the research design, based on its and methodological view's prerequisites and assumptions. The employed cross-sectional design framework has a number of applicable gathering methods: various types of interviews, controlled observations, primary or secondary content analysis, and self-completion questionnaires.

Furthermore, the method of collection is influenced by the budget of the research (costs incurred), the allocated time for the research, and nature, purpose and type of information that is to be gathered from the respondents. The authors' employ two methods of data collection: online self-completion and supervised self-completion. Both research tools are proficient and effective for gathering reliable quantitative primary data (Bryman & Bell, 2011). Survey types and administration methods are presented in figure 8:

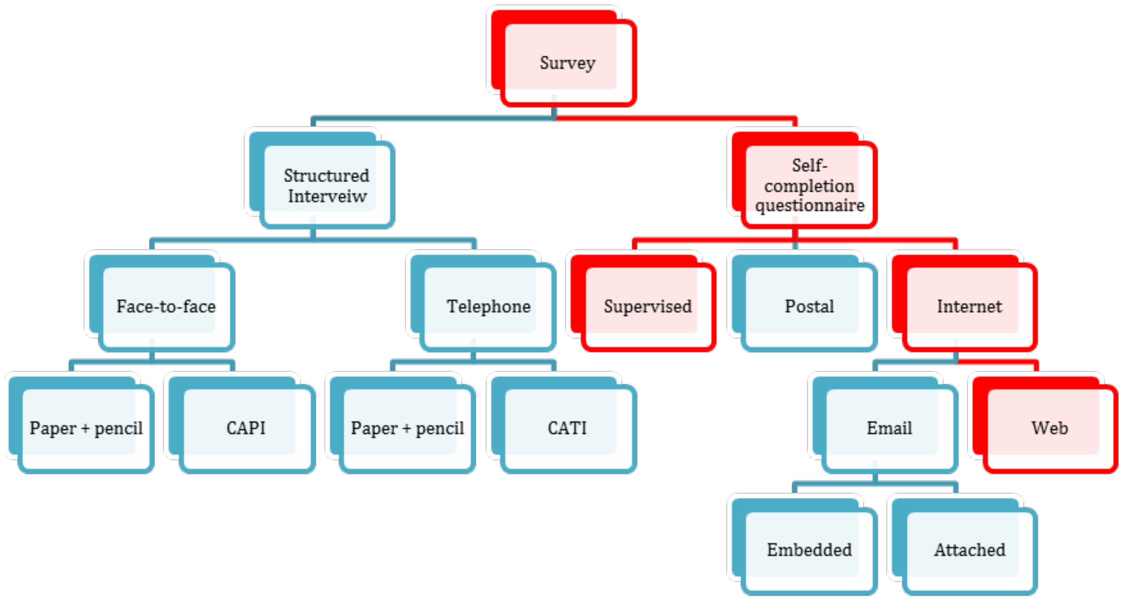

Figure 8 - Modes of surveys administration (Source: own creation based on Bryman & Bell, 2011)

Furthermore, additional primary qualitative data has been gathered. It was not used directly in the analysis of the problem formulation or hypothesis, however, but rather for the development and improvement of the survey and its questions for collection of primary quantitative data. A few different questionnaires in terms of styles, question order and formulation have been prepared. Small study groups of predominantly of students, and two groups of young to middle aged adults were then invited to participate in this explorative questionnaires discussion. These study groups helped authors to develop more precise and easier to understand and follow surveys. Their answers are not included in the quantitative data, as the study groups' inclusion was a way for authors to facilitate better questionnaire, and improve the reliability and validity of the final survey. The study groups' assistance was used before prior to distributing the survey as to grasp the phenomena's current state, perceptions and its influencers. Collection of data from multiple sources for improvement of accuracy and robustness of data and analysis is called data triangulation. Its application facilitates and aids creation and collection of more comprehensible, comprehensive, accurate and appropriate data.

3.6. Questionnaire

The name of the choice of method of administrations, the self-completion questionnaire, implies that all the questions are answered by the respondents themselves. There is a number of paths that the questionnaires can be distributed and collected: physically through post, online or carried out in person or face to face with supervision. The most widespread, most effective in gathering responses and fastest in most regards is the online survey, which can be distributed through web or emails. In the latter the questionnaire is embedded into the email, which automatically returns to the sender once a respondent fills it in; on the other hand, web surveys, are filled in by going to a dedicated webpage. Web surveys are preferred as they have a database which automatically collects responses thus making data management easier and adaptations less complicated or problematic, usually (Bryman & Bell, 2003).

Due to a short timeframe of the research and the geographic scope that is required for comprehensive data, and the costs, a preferred method of data collection is self-completion online questionnaire. However, a caveat of online answering is that people are disconnected from the issue that they are being asked about, and might not be answering as they would act in the real world setting (Johnson, 2010). Thus responses that people give in online survey might be biased due to being impersonal towards something simply due to the medium of delivery. Thus, to lessen this possibility the authors decided to use supervised elf completion questionnaire, meaning that one of the authors would be present when a respondent is participating in a survey to facilitate real world accountability, peer pressure of small amount, and setting. It also serves to counteract any possible misunderstandings and biases that people possess and exhibit when filling the survey on their own. The application of two methods, complementary to one another improves the data's reliability, as it not only represents how people think but also how they act. This also serves a purpose of better coping and addressing the proposed research phenomena of a gap between consumer intention and action.

Traditionally the sample size is of over 100 is considered to be big enough for valid statistical tests and inferences. To smooth out biases stemming from specific responses, and to better identify outliers (Cohen, 1988), the authors required as big a sample as reasonably acquirable. The authors thus got approximately the same number of responses from both types of data collection methods. In the end the survey yielded 336, 115 of which is online and 221 offline respondents. The numbers are separately and aggregately considered to be substantial in statistical prerequisites and allows the researchers to have an accurate general representation of reality (Bryman & Bell, 2003). Furthermore, the employed research paradigm's data collection is preferentially a quantitative survey as it provides good possibilities to research and analyze the suggested problem formulation.

The benefits of online questionnaire are that it is one of the cheapest, effective and time efficient methods. Similarly, interviewer's absence is beneficial to respondents' neutrality (Johnson, 2010), thus peer pressure or societal or ethical inclination bias is not present in online answers. The reason, in the human behavior theories, is posed to be that respondents have no obligation to provide socially or ethically fitting response and are anticipated to perform in a truthfully (Bryman & Bell, 2003). However, in reality people do not exist independently of one another or without outside influence. Humans are social being and are highly affected peer pressure, and might act how they are expected to rather than how they want to (Bevir, 2007). For this reason the authors expanded the online questionnaire to include the supervised survey to have a view of both cases. Ideally the authors will strive to get an equal number of the respondents in both types of questionnaires.

The authors have thought out word order and consistency, avoided the use of complex terms, considered question order and used items similar to those found a prominent by previous researchers. The authors made an effective and efficient questionnaire by formulating questions precisely, thus avoiding misinterpretation, easy to reply, and a correct question framing is used. The items should not have a negative connotation in responders mind and they are logically ordered with clearly defined tasks, and items grouped by similarities, as proposed by Johnson (2010).

Questionnaire parts

The questionnaire used in the study is divided into three main parts.

The first part includes four questions regarding the socio-demographics of the respondents. Questions regarding age, gender, income and level of education are asked, as previous research have shown significant relationships between these factors and ethical consumption or behavior (see hypothesis three).

In the next part statements regarding consumer intentions and consumer actions are presented. The statements are asked using a five-point scale from 1 = “Definitely Not” to 5 = “Definitely Yes”. Previous research on ethical consumption has mostly focused on consumption of Fair Trade products. The Fair Trade brand is a strong global movement that includes 25 Fair Trade organizations and the product portfolio include a long range of products from gold, to sports-products to food and even cotton and thus textile. However, Fair Trade is mainly represented in food products while textile is relatively less known, with only three official Fair Trade shops represented on Fair Trade’s website (Trade, 2015).

So while Fair Trade is a strong global brand, ethical textile is expected to be less known, as no well-known brand for ethical textile exist in Denmark. The challenge of asking consumers questions that they aren’t well informed about therefore requires that more details are included.

In the last section of the questionnaire, the researchers adapt a 10-item neutralization questionnaire from Brunner (2014). It is the main model used in investigation and instigation of factors pertaining to demography, individual preferences, habits and intentions towards ethicality. Two statements are presented for each of the five neutralization techniques. Brunner’s (2014) statements are inspired by Sykes and Matza’s (1957) original work on NT and on Chatzidakis et al.’s (2007) qualitative findings. The decision to use this 10-item neutralization questionnaire was made based on its ability to capture each of the five neutralization techniques. These models and questionnaire were used as inspiration for the final statements which are adapted to fit textile related considerations. Chatzidakis et al. (2007) qualitative study provided a beneficial and cultivatable contextual background and mapping basis required for investigating ethical consumption and people intentions and behavior towards it into the survey.

A 20 item behavior and neutralization questionnaire has been developed: four for demographics, three each for moral intentions (MI) and moral actions (MA) variables, and 10 for neutralization strategies and factors. The 10 items for neutralization techniques were evenly split between the five techniques that people use, two items per each:

1. Denial of Responsibility (DoR) questions are based on Chatzidakis et al.'s (2007) qualitative findings who found that price and information were most prominent for this technique.
2. Based on the same author, Denial of Injury (DoI), items are developed, addressing the issue of whether ethical aspects are useful and important.
3. Denial of Victim (DoV) aspects of the study are developed based on Sykes and Matza's (1957) work that employees in developing countries are not badly off and can take care of themselves.
4. Condemning the Condemners (CtC) items that quantify the accusation technique, and put the blame of being exploited back on the workers or their country itself, and stating that it is the country's fault, were proposed by Brunner (2014).
5. Last two statements, related to Appeal to Higher Loyalty (AtHL), were adopted and modified similar to those used by Brunner (2014) and Chatzidakis et al.'s (2007). These imply that people might act in a different way than they are expected to due to their personal principles or desires.

These 20 items, taken together, are used to capture personal values, behavior and intentions. Participants rated their agreement with the items on a 5-point scale ranging from 1 to 5. Where 1 is "Definitely NO" for MI and MA statements, and ''I don't agree at all'' for neutralization statements. Similarly, 5 is "Definitely Yes" for MI and MA and ''I agree completely'' for neutralization strategies.

The correlations indicate that there is a low to medium level correlation between two items of each strategy, thus proving their relation to one another, but not exceeding 0.70 threshold to be concerned with collinearity. The correlation ranged between 0.293 and 0.669, and were all significant. These medium correlations were expected due to the questions measuring similar but not the same sides of the same strategy. The item correlations and their respective significance levels are displayed in table 1. There is an exception, however, the DoR1 and DoR2 have a correlation of 0.098, which is indicated that they are unrelated, but this relationship is statistically insignificant.

Table 1 - Variable correlations and significance levels

		DoR2_Lack Knowledge	DoI2_NoDifference	DoV2_Workers NotVictims	CtC2_Lazy Workers	AtHL2_Not Ethical
Correlation	DoR1_Expensive	,098	,291	-,033	-,088	-,028
	DoI1_2BigCons	,191	,477	,252	,320	,317
	DoV1_GoodForWorkers	,122	,296	,669	,592	,435
	CtC1_OwnFault	,059	,255	,648	,581	,451
	AtHL1_StylePrice	,422	,241	,415	,293	,460
Sig. (1-tailed)	DoR1_Expensive	,151	,001	,366	,179	,385
	DoI1_2BigCons	,022	,000	,004	,000	,000
	DoV1_GoodForWorkers	,099	,001	,000	,000	,000
	CtC1_OwnFault	,267	,003	,000	,000	,000
	AtHL1_StylePrice	,000	,005	,000	,001	,000

For convenience purposes the survey has been divided into two pages, each relating to a specific matter. On account of focus groups the items were sequenced the way preferential to focus groups. The most questions are rated on a five point Likert scale, based on preference level or the extent of agreeableness with the statement.

3.7. Questionnaire distribution

The authors have chosen to distribute the survey through different channels with an introduction and a link to the survey. Various online Danish platforms were used to collect answers from different types of respondents, whom belong to the same target group (Danish people). The questionnaire was distributed through a couple of Facebook networks which belong to Danish community, and on different Facebook groups with an invitation to share it with their Danish peers. However, Facebook has users of disperse age, and the authors can not count on it for collecting enough responses only through friend and peer networks, which would create a bias sample. Therefore the survey was also posted on online discussion boards.

This way of questionnaire distribution has certain advantages. To begin with, it is published in a timely manner, response time and costs are minimal compared to other sampling types. Furthermore, the nature of dispersion via application of Facebook and online discussion boards generates a sample of geographically scattered participants.

Parallel to online questionnaire, a personal supervised survey of identical type has been carried out by the researchers. The authors have travelled to Aalborg, Aarhus and Copenhagen and invited random passers to participate in the research, while waiting nearby and answering any questions that arose. This has potentially created peer pressure and desire to conform to social expectations, thus this potential bias of peer pressure and real world setting should offset the neutrality of web survey.

The geographic scope is necessary to capture a representative sample of the total Danish population, rather than that of specific region or area. For this reason the authors chose to travel to a number of Denmark's regions and gather the responses. Similarly the web survey was posted in places that have people from all around Denmark. This serves as a simple random sampling technique that was available at the authors' disposal.

While purely web survey could suffice for explorative survey, they authors are more interested in the explanative investigation. Thus even though the physical data gathering technique was costly and time consuming, it was necessary. The authors' strive to have a diverse, plausible and well-grounded sample for the validity and reliability of findings. The current sample is believed to represent reality relatively accurately due to the fact that the bias of neutrality should have been countered by the bias of desire to behave as expected by society or peers. The end result, owing to the comparable distribution of respondents between online and in person, is a relatively unbiased, equitable and objective sample with no probable prejudice.

3.8. Sample

After the data collection methods are selected, the authors have to decide on a sampling system according to the preferred or targeted responders group, nature and purpose of research. Sampling techniques provide representative sample of the population in interest (Bryman & Bell, 2003). Two types of samples exist, depending on sampling method applied: *probability* and *non-probability* samples. Probability sample is representative of the whole population, which is not needed or relevant for current research. Therefore the authors selected the non-probability sample, which includes only relevant parts of population. Figure 9 outlines the classification of samples, denoting the authors' choice:

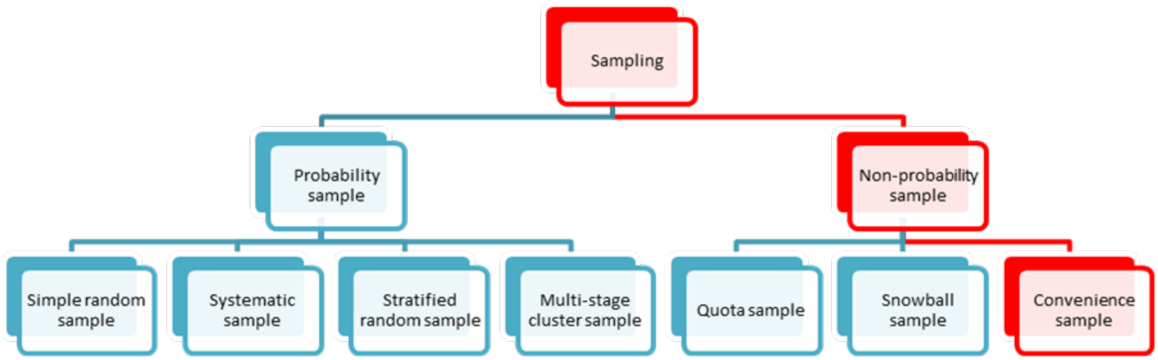

Figure 9 - Sampling techniques (Source: created by the authors, based on Bryman & Bell, 2011)

The convenience sampling techniques were applied predominantly due to the nature of the research and the budget. Furthermore, for the sake of gathering quality data the authors tried to gather responses as random as possible, from relevant sources. Purposely the authors have gone both online and offline to gather responses, from various website to traveling and gathering responses physically from people at various areas and regions of Denmark. This symbioses perfectly with the questionnaires intention is to equip the author with the data that allows the analysis of whether there is a gap between consumer intention and action, and identification of neutralization factors and strategies which can be used to explain it. Sampling frame is made up from Denmark's residents, preferentially Danish people, but other residents proficient in Danish language were included as well to account for some cultural and societal impact. Both types of self-completion questionnaires were conducted during the period of end of April and the middle of May. People were inquired about their perceptions of ethical textile products, their preferences, intentions and actions towards them, and were asked to rate the factors. Prior to the survey implementation, discussions with supervisor Reimer Ivang and previously mentioned focus groups were held to increase survey validity and reliability. Focus groups were employed to make questionnaire more user friendly, help identify possible influencers, and make question order and formulation more perspicuous, comprehensible, and concise.

3.9. Reliability and Validity

3.9.1. Reliability

Reliability measure is a concept that considers whether the results acquired through the study can be repeated and recreated using identical or similar methods. The concept also includes considerations of consistency. Study reliability is summed up in three contexts: stability, internal reliability and inter-observer consistency.

1. **Stability** considers if the same results would be obtained by re-administering the same questionnaire to the same respondents of the actual research. The more consistency would be among the results of a test and a re-test (i.e. the actual questionnaire and the re-administered one), the more reliable would the research be, from the perspective of stability. But it must be considered that the consistency can be determined not only by the stability of the research, but also by the experience of the respondent from the first test (Bell, 2011). Meaning that the results from the re-test can be influenced by the experience from the first test, therefore there exist chances of error in the evaluation of stability.

   The stability of the actual research can be hardly proven because of the limited access to the random sample that was investigated, due to the anonymity guarantee that the authors have provided respondents. However, even if it would be possible to re-question the same group of respondents, the authors believe that the results received might be different from the actual ones. It is because some time has passed and respondents might have changed their minds; the initial questionnaire made people thinks about some of the issue and now their stand is different from what it originally was; there might have been political, economic, cultural or personal changes or experienced that have influenced the respondent at initial or re-administered testing date. Nonetheless, considering the relatively short time frame since the initial testing, the chances of changes in the answers for the actual questionnaire are low, as the initial questionnaire is unlikely to generate enough knowledge to change the respondents' behavior by the time of re-testing as there has been proven to be a gap for many years. The ones with a chance of change would be the respondents that were not aware of the existence of ethically made clothes. Their awareness could be influenced which can generate moral intentions and maybe even moral actions.

2. **Internal reliability** poises whether or not measurements of variables are consistent between one another. The authors have to account for this reliability type because it is important when multiple item measures are used. The study has a number of variables where answers to a few questions are pooled together to form a single variables. MA, MI, and the five neutralization strategies each has at least two variables which have been aggregated to form the multi-item measure. To be allowed to be aggregated the items have to be related to one another. Cronbach Alpha is used to check between item consistencies whether the items relate to one another.

Variable	Cronbach's Alpha	N of Items
MI	,848	3
MA	,844	3
DoR	,176	2
DoI	,645	2
DoV	,802	2
CtC	,721	2
AtHL	,630	2
Aggregate	,796	10

Table 2 - The tests for Cronbach Alpha statistics for aggregation of variables

The tests indicate that MI, MA, DoV and CtC variables can be easily aggregated as their CA is higher than the conventionally accepted 0.7 threshold (Lance, Butts, & Michels, 2006). However, Sijtsma (2009) has argued that CA is an outdated and imprecise measure for internal consistency in many cases. This is precisely the case for social sciences, where human behavior is in question. The measure has a propensity to be downward biased as the measurement of reliability when responses to a scale are influenced and calculated by more than one variable, and when latent or unobserved variables are also playing part. There is little doubt that this is exactly the case in the research at hand as there are lots of causative factors influencing the gap and the neutralization techniques. The techniques themselves cannot be fully grasped by two questions. Taking into account Sijtsma's (2009) and the mentioned considerations the authors also deemed DoI and AtHL fit for aggregation as their CA is only slightly below the accepted threshold of 0.7.

However, there is still an issue of very low CA of DoR. It could be the case that the two questions for that variable simply capture variation and co-variation in the evaluation of gap and MA with various factors affecting them about different issues. Rather than the variation caused of single factor. After grouping all other variables as indicated by previous researchers (Brunner, 2014; Sykes & Matza, 1957; Chatzidakis et al. 2007) only the DoR variables are left standing. All groupings were developed on a logical reasoning, and with the exclusion of one they all adhere to the original categories. Therefore, the authors even with the knowledge that this might bias the results to some degree towards DoR variable, as it is a combination of two other variables which do not appear to be internally consistent, the authors decided to continue with the original intention of analyzing the effect of aggregated neutralization theories, rather than of their smaller parts, and therefore aggregated the DoR variable. A viable solution to this would be to compose true factors analysis through Principal Component Analysis. This, however, posed some problems as only three factors were generated. One was mainly from internal neutralization techniques, one from external and the third one was a mix. The PCA components would severely limit the analysis and interpretability of specific neutralization techniques, therefore the authors foregone it for a more simplistic and with one biased variables analysis.

3. **Inter-observer consistency** of the reliability considers the subjective judgment when the research has more than one author. By being a group of researchers, exists a chance that one member or a part of the group will have a subjective influence upon the survey. Regarding this aspect, two factors affected the reliability of the current research: the translation of the questionnaire's text and the data collection method.

   The survey text was decided to be in Danish, the mother tongue of the respondents, to remove the chance of text misunderstanding. First was written in English and then translated by the only Danish speaker of the group. Indicating the chance of being affected by its subjective judgment in the translation from English to Danish. The Danish speaker also made the offline data collection. The respondents that requested help in understanding the questions could have been influenced subjectively, therefore affecting the inter-observer consistency.

To decrease the chances of inter-observer consistency being low the authors have employed two focus groups to help with the wording, meaning and preciseness of the questions in Danish. Still, the possibility of bias remains as the subjects participating in those focus groups are subjective and might not know how to structure questions to gain objective answer or answers that would evaluate the respondents' behavior in a relevant manner.

There are also some general reliability consideration not belonging to any single part. These is a number of them. First, logical question sequence has to be created as not to influence or inconvenience respondents as some studies have found that previous and following questions do have an influence on other question answers (Schwarz N. , 1999). Second, as found by Schwarz (1999), respondents are likely not only to answer questions differently because of reading ahead of current question or due to the influence of previous ones, but also due to achieve or promote a desired self-representation or social status signal. This is a considerable issue in researches analyzing ethical issues or considerations because untrue or imprecise answers make the findings biased and inaccurate. Third, clear, understandable and coherent question wording as to improve respondent's understanding of what he/she is asked. Fourth, choice of scales and answer types (such as open or close ended, single or multiple choice) also impact reliability of data. If scales are not precise, then respondents' subjective judgement kicks in. While there are no specific tools to prevent these reliability problems, or proof the questionnaire from them, there are some steps that can be taken. The authors did their best to address these considerations, through application of focus groups for question wording and sequence. An exploratory survey was launched to test understanding and interpretation of questions, scales and answers to the questionnaire items from a small sample. The authors also used questionnaire items resembling that of already embedded and accepted in research methodology by other authors (Brunner, 2014; Sykes & Matza, 1957; Chatzidakis et al. 2007).

Furthermore, a context for questions and answers has been provided to decrease ambiguity and to bring responses to a realistic and relatable level.

Relevant and potential issues and considerations regarding reliability have been outlined and discussed, measures taken into account for them have been highlighted.

3.9.2. Validity

Validity concept is concerned with how reliable and trustworthy the results and findings of the research are. There are a few types of validity that are of consideration: measurement validity, internal validity, external validity and ecological validity

1. **Measurement validity** often is considered to be construct validity. It means that it relates to whether the measure (variable) does measure what it intends and was constructed to measure. The actual research is questioning the ethicality of the respondents. In such situations, there is a risk that the questioned persons overstate their intentions. Furthermore, the understanding of ethicality is subjective to each individual. The broad definition of ethicality might provide some measurement problems. The authors accounted for this by making it as clear as possible of what it is and forming questions and statements as clear as possible. Lastly, there is an element of uncertainty about whether the product that the person is buying is really ethical. The authors could not realistically account for this, as it is outside the authors influence. The notation and information about the products' ethicality should be and is provided by the companies and the government, and governed by countries policies. Either of these are or can be influence by the authors.

   The study at hand has constructs and variables that were found to be good proxies for concepts of interest by other authors. Furthermore, two focus groups have helped with the adaptation of the concepts according to Danish culture and confirmed that such measures do capture the effect of interest. Ambiguous variables or ones providing confusion for respondents were excluded as to increase validity. Therefore the study includes only the constructs that validly measure concepts in questions, therefore results and measures are reliable.

2. **Internal validity** deals with causality of relationships between two or more variables, and whether is it reliable and valid. In the study authors analyze causal relationship between moral actions (MA), gap and neutralization strategies. Thus the authors assume that neutralization strategies cause or influence MA and gap therefore producing a causal relationship. Theories covered in contextual framework and overviewed in literature review, as well as the findings by the authors themselves suggests that these are valid, and that internal validity is not in question. Noteworthy is a fact that through the application of analytical view, assume that all outside, unobserved and omitted variables are held constant when analyzing the effects of Neutralization Theory. This implies that the variables that are not included in the regression can be treated as constant and therefore ignored for the purpose of interpretation and explanation of causal relationships. Would they be included, however, the results might change, or at the very least the coefficients would as they are dependent on the other variables that are included and on their variance. However, theories that are applied in the research are covered in contextual framework and overviewed in literature review. The theories have been researched and substantiated by a number of authors, thus the instruments and methods of analysis employed in this study are internally valid. Furthermore, the significance and internal reliability levels of the data and findings by the authors themselves suggests that these are valid, and that internal validity is not in question.
3. **External validity** is concerned with the representativeness of the results for the whole population. Sampling technique and participant selection is at the core of external validity. While the authors did their best to gather as representative sample as possible, the perfect random sample was impossible due to the fact that it would require access to the nationwide database of population, both of nationals and residents. Furthermore, phone numbers for each individual would be required. However, the authors' purpose

of this study was not to generalize the research findings to the total population of Denmark. Rather, the authors are interested in the ethical considerations pertaining to only Danish nationals who are in or past their adolescence. The study is not interested in the consumption patterns of children, pensioners or non-national residents. Still, the issue of representativeness remains as the sample includes only people from few regions of Denmark, rather than randomized sample, or a stratified sample with specific number of responses from each region. This means that external validity could be improved greatly with the participation of either a few governmental branches or significantly bigger budged.

4. **Ecological validity** is interested in how the findings represent the actions in the natural habitat or how can they be applied in the everyday life of respondents. For this specific purpose the authors have split the samples collection into two parts: those that were asked to participate online, and those that were approached personally in real world. The reason for this is that people now very often shop online through their computers, tablets or even smartphones, either due to convenience, bargains, lower prices or any other reason. This helps capture both of natural habitats. In the future, it can be that the online shopping will overtake the offline one, thus it is important to incorporate those consumers, or consumption patterns of online shopping, at the current research. While also including an online respondent base into the analysis, even though it provides a new perspective on the concept, and some benefits, there are also drawback associated with it. Most important of which is that respondents in real world were examined and observed in different circumstances and conditions than those online, which could have influenced their responses. Furthermore, online respondents had more time to think about their responses and had ample of time to change their answers as they saw fit.

While overall the validity of the research appears to be acceptable, it is important to note that there is a consideration regarding it which the authors themselves had no influence on. It is a fact that the consumers' real moral intentions and actions are hard to capture, observe, evaluate and analyze. It is not due to the methodology applied by only the authors of the research, but rather by researchers analyzing the moral actions, intentions, judgements and guild feelings, as well as gap. Some researchers (RAUL ADD THE REFERENCES YOU AHD IM MIND WHEN MENTIONING THIS POINT) have argued that the gap is present mainly because of bad research methods applied by researchers. Thus making the validity and reliability of previous researches and findings questionable. This means that the basis and core upon which the research at hand is built might be biased, unreliable or invalid. This, however, has not been empirically proven so far because in empirical research replication of previous researches almost never happens due to low esteem that it provides and it rarely if ever gets published. Thus there is no incentive for other researchers to test whether previous findings were actually valid or reliable. The authors of current paper did not do that either due to limited budget, limited or wholly restricted access to databases and respondents, original databases and original methodologies applied, and especially time constraints.

3.9.3. Measurements of concepts

For the assessment of MA frequency of buying ethical textile products was investigated. If the MA would be questioned by short time frame, there is a high chance of receiving too many responses as “never” or “rarely” as far as the MA level proved by previous research to be very low. By this reason and because clothing is not a category of products bought daily (as food is), the authors questioned a larger time frame: one year. But Schwarz and Oysermana (2001) argue that when questioning the behavior’s frequency on long frame of time, respondents have difficulties in recalling behaviors and in estimating their frequency. Decomposition strategy was chosen to facilitate recall. The assessment of MA was decomposed in three more precise statements, making use of multiple indicators. Each statement investigates the buying frequency of one of the ethical category of products: (1) products with no negative impact for animals, (2) environmental friendly products and (3) products that ensure good working conditions and fair trade. Dividing the ethical behavior (MA) in more precise acts reliably facilitates recalling, but not the behavior’s frequency accuracy (Schwarz & Oysermana, 2001). The multiple indicator was applied also for the assessment of MI, even though it does not investigate a behavior’s frequency over a time period, but in order to have comparable results with MA.

For the evaluation of MI, three statements were presented to the respondent and were implying to indicate the level of agreement with them. Perugini and Bagozzi (2001) argue that when attitudes are investigated using bipolar items (e.g. “definitely no” – “definitely yes”), the positive and negative extremities can have an influence upon the respondent’s opinion. Therefore the level of MI was measured with unipolar items ranging on a 5 Likert scale from (1) “not at all” to (5) “very much”. Similar 5 point Likert scales were applied to the neutralization technique questions.

The social desirability can have an influence upon the results of MI and MA. Previously, respondents were found to give answers, which confirm the existence of gap. However, the gap needs to be carefully measured as other researchers demonstrated that the methods of investigation, used by the previous studies, which proved a gap between moral intentions, and moral actions, might be imprecise and questionable (Carrington, Neville, & Whitwell, 2010). The main reason is that respondents overstate their moral intentions.

3.10.Data Analysis

The next step, after gathering data and conceptualizing the framework is data analysis. It is a process of transforming the gathered data into results and findings of statistical significance. Before that, primary data has to go through several processing and preparation stages. According to Kumar (2000) these are the data gathering and accumulation, editing and coding, and lastly the data transformation to apply for analysis.

The first step, collecting observations, relates to the matters response storage into a single location. During this study the authors used Google Docs software as a collection medium. The advantage of this medium is that it records the timestamps of responses and that each of those can be retraced to a specific individual.

Second step, data editing, begins with checking the dataset for errors. The errors can be of various types: software generated errors, logical inconsistencies between single respondent answers, data falsification, incomplete surveys, bad coding. When either of these issues is present, special procedures have to be executed to deal with the errors or at least account for them in the analysis. Else researchers would have problems during the analysis, such as imprecise mean values, improbable relationships could emerge, no statistical significance for factors of interest. The online questionnaire is anonymous, thus making it impossible to contact the respondent whom had made a mistake. Another solution is to delete respondents that have made errors, exclude the question that was identified as inconsistent for most participants (Kumar, 2000). Otherwise the authors could retain the essence of the variable in question mean profile value could be extrapolated. The respondents were excluded even if a single question was left out. The application of these procedures resulted in 336 valid respondents.

Above mentioned possible drawbacks were voided by imposing a constraint on the software not to record observations that are not fully completed and through the assistance of focus groups for question order and formulation was created with the assistance of focus groups.

The third step, data coding process, fulfils a role in identifying respondents and variables/factors, as well as qualifies both. A codebook describing data and defining variables is usually developed for this step. According to Kumar (2000), it should include the name, format, units and scale describing it, and possibly a location in the database, depending on the size of dataset. In order to have unified and coherent answers, the authors used close-ended questions, predominantly. Relevant evaluations and answers were created for each question. An open ended question was included in the end to gain some insight into the mind of consumer, and to delve into what the authors might have missed when reviewing the previous researches.

For open ended questions a list of possible answers would have to be generated after gathering the responses to quantify each response and put them to relevant categories. This is difficult when considering that questionnaires are often extensive, and is extremely improbable for the researches analyzing social or behavior patterns (Kumar, 2000).

Lastly, data adjustments have to be made, if necessary. Logically inconsistent answers and responses with missing values have to be addressed. From statistical perspective, a low response number for any category makes statistical testing improbable or imprecise. Kumar (2000), for such event, proposes adjustments to deal with it: weighting, variable re-specification, and scale transformation. Weighting means allocating different precedence to different responses or variables. Variable re-specification is a tool for creation of new variables. It is done for statistical purposes. The factor reconfiguration took place in the research to make results easier to interpret and understand, and to improve regression analysis accuracy. Lastly, scale transformation, addresses scale standardization to abolish the effects stemming from the unit measurements and units used. This was not applied to the research at hand as the study had not incorporated such scales in the data gathering process. For example, if the researcher is only interested in if the respondent agrees to a statement or not, the 5-point Likert-scale originally applied, may be changed into the dummy variable agree/disagree. The scale transformation is not interesting for this study, since it is not concerned with the standardization of, for example, currencies in a regression analysis, in order to eliminate the effect of the units used; but there are no such scales in the survey at hand (Kumar, 2000).

After data modulation the data analysis is engrossed in exacting conclusions and findings from the collected information.

3.11. Definition of terms

Variables and definitions

In total there are 20 survey items pertaining to peoples' ethicality and behavior and demographic characteristics relevant to the research. Most of the variables in use are quantified on a 5 point Liker scale. The statements fit to these categories:

1. Moral intentions (MI), stating of what people say they would prefer to do;
2. Moral actions (MA), of how people actually act;
3. 5 neutralization strategies
    a. Denial of responsibility (DoR), a denial of personally responsibility for the behavior due to considerations outside one's control.
    b. Denial of Injury (DoI), a circumstance where a person reasons that a misbehavior is not serious as nobody directly suffered.

c. Denial of Victim (DoV), a circumstance where a person ignores the blame for personal actions on the grounds that the suffering party either deserved it or did not take measures to prevent it itself.

d. Condemning the condemners (CtC), a circumstance where blame and accusations are deflected at those who would condemn the engage on the grounds that they similarly participate in disapproved activities.

e. Appeal to higher loyalties (AtHL), a circumstance where one explains and reasons for one's misbehavior or misconduct as a result of an attempt to actualize some higher order ideal or value.

4. Demographic characteristics
   a. Age
   b. Gender
   c. Income
   d. Education

The variables indicated in points one and two are then used to create new, more uniform and unified variables for MI and MA, as both of those variables are made from three statements. Similarly neutralization technique statements are used to create neutralization variables (point 3) which in turn are used as independent variables in regression analysis.

3.12. Variable choice of scale quantification

Initially the authors have considered to employ simply a 5 point Likert scale, as described in Business Research Methods (Bell, 2011). But such simple application of the 5-point Likert scale would pose a number of problems. To begin with it would implicate the use of single choice questions for a single variable. This might result in a large number of questions to rate, with a high number of factors. This is undesirable, as extensive questionnaires tend to give low response or completion rates owing to "respondent fatigue" (Bell, 2011).

A solution to that could have been multiple choice questions with a multitude of factors in each question. This would allow respondents to rate many factors at once rather than rate each factor separately. The difficulty is to construct a scale that suits this application – how to measure consumer action and consumer intention in relation to consumer neutralization strategies? How should the scale values be allocated? Some might consider animal rights as the most important and most action inciting, while others might think that fair trade or environment takes precedence. Some people might view mistreatment of animal or other humans from developing countries as normal while it might be taboo to others. Hence giving the highest importance on the Likert scale to any single part of the joint variable precedence over others in irresponsible. This led the authors to give each of the three statements for MI and MA equal weights. Similarly each of the two statements for Neutralization Theory share equal weight as well. While the authors had to consider different weights for each activity, in the end it was concluded that it would be infeasible as the things authors views as important and consequentially give a higher weight to a factor’s part, might not be considered the same way by the respondents, thus leading to a faulty understanding of the situation. The motivation for such structure and quantification was incited by the General Electric approach on quantifying market attractiveness and the competitive position using multi-factor portfolio matrix (Kotler, 1991).

Therefore the authors scale the same weight to each activity as a nature of an activity would not be as important to the specific factor as would the aggregation of smaller parts and the application of it. However, the issue of having a skewed picture is not solved by solely giving equal weights to all activities, because participants might give some activities more weight than others. Such approach would require the authors to perform extensive psycho-analytical testing of the respondents, to which neither the participants are likely to participate, nor the authors have the required qualifications to administer. It does, however, make analysis simpler to interpret, and explain the results, and similarly to improving objectivity by making the data less prone to researcher´s influence as no special value was assigned to certain factors from subjective point of view.

Factors

The demographic factors are *age, income, education* and *gender.*

The behavior factors are Moral Intentions MI1-3 and Moral Actions factors are MA1-3 (same as above); MI, MA and GAP are the dependent variables for Regression models one and two. The MI and MA are coded as follows, with a question related to them provided afterwards:

Moral Intention

1. **MI1_N_Animal** - Ideally, I would buy textile products that don't have a negative impact for animals (fur testing, etc.)
2. **MI2_Envir** - Ideally, I would buy textile products that are environmentally friendly
3. **MI3_Fair** - Ideally, I would buy textile products that ensure a fair trade, good working conditions, child labor avoidance

Moral Action

1. **MA1** In the last year I bought textile products that don't have a negative impact for animals (fur testing, etc.)
2. **MA2** In the last year I bought textile products that are environmentally friendly
3. **MA3** In the last year I bought textile products that ensure a fair trade, good working conditions, child labor avoidance

Neutralization techniques

1. **DoR1_Expensive** - Buying ethically made textile is too expensive - I cant afford it
2. **DoR2_LackKnowledge** - I don't know enough about ethically made textile
3. **DoI1_2BigCons** - The problem is too big for consumers to solve
4. **DoI2_NoDifference** - The reason for unfair trade are market based - buying ethically made textile don't make a big difference
5. **DoV1_GoodForWorkers** - The textile workers are not that badly off
6. **DoV2_WorkersNotVictims** - the textile workers in developing countries are not victims who need to be helped
7. **CtC1_OwnFault** - It's the developing countries own fault that they are in this situation
8. **CtC2_LazyWorkers** - if the textile workers would work harder they would be better better of
9. **AtHL1_StylePrice** - In principle I buy clothing after style and price
10. **AtHL2_NotEthical** - I'm not the kind of person who buys ethically made clothing

The five neutralization strategies are independent variables for the Regression models. All of the variables noted above are evaluated on a 5 point Likert scale.

4. Choosing the Industry for Research

Investigating the gap between ethical consumer intentions and actual consumer behavior required that the researchers identified an industry that fulfilled certain prerequisites.

The researchers were searching for an industry, where there have been environmental, social or any other ethical factors which have been recognized as unethical. The industry should be large enough so that improved ethicality would have positive ethical impact on a global scale. It should be an industry where consumers can make change through their behavior meaning that industries with frequent consumer interaction were prioritized. In order to research the ethical gap it became critical that ethical awareness and intention existed among consumers while ethical behavior was lacking.

The food industry and the textile industries were considered relevant in respect to the mentioned prerequisites. Both industries are important, related to daily life and large enough for ethical changes to have a positive effect globally. Consumer purchases happens relatively frequently in both industries and consumer behavior has a significant impact on how businesses operate (Utzon, 2015). In both industries, consumers have recognized the need for more ethical action towards environmental and social factors, which is evident by previous research and the establishment of organizations such as Fair Trade, Rainforest Alliance and the likes. However, evidence have suggested that consumers do not always behavior according to these intentions. Despite the many similarities, there were also differences. While much research in ethical consumerism has already been conducted in the food industry, including research using the Neutralization Theory (Brunner, 2014) the researchers have not been able to find such research in the textile and clothing industry. Clothes are bought less frequent and are often more expensive than food (per item) suggesting that clothing purchasing involves higher involvement than food. Given this assumption, consumers will spend more time and consideration on each clothing purchase and thus ethical intentions and awareness should have a larger impact on purchase. The fact that textile and clothing is relatively more characterized by trends it can be assumed that the industry is "easier to change".

The researchers decided to conduct the research on the ethical gap in the textile and clothing industry. The next section present a discussion of the industry in relation to ethicality and consumer behavior.

4.1. Textile as a platform for research

The Textile and Clothing industry is the second largest employment supplier in the world and a majority of workers are employed in labor-intensive jobs located in developing countries where workers and the environment is neglected due to lack of regulations and transparency (NFA, Things to think about, 2015). This makes the question of ethicality in the industry an important topic to the global society (Malik 2008; Dumas 2011; Stotz and Kane 2015).

Some of the ethical issues include child and slave labor that are relatively common practices even for large global brands (International Labour Organization, 2014; Ghosh, 2014; Dumas, 2011; NFA, Social Issues, 2015). Workers who are not forced to work are often employed as informal labor, meaning that they "*are not protected under the legal and regulatory frameworks and are characterized by a high degree of vulnerability*" (Stotz & Kane, 2015, p. 9) and can be laid off without any notice (Clean Clothes Campaign, 2014). Salaries are often below living wages and women, who represent 80 percent of the workforce in the industry, are often subjected to sexual abusive (Ethical Fashion Forum, 2014; Dumas, 2011; Clean_Clothes, Gender: Women workers mistreated, 2015). The lack of ethicality is also affecting the environment as it is estimated that around 50 percent of all pesticides used in developing countries are for cotton farming. The pesticides pollute the water and the soil and the cotton production requires vast amounts of water (NFA, The many faces on cotton, 2015). As an example, a single T-shirt can require up to 2,700 liters of water to produce (WWF, 2013). Another environmental issue is the use of the none-renewable resource petroleum for more than 50 percent of textile fabrics (NFA, Polyester and syntetics, 2015).

However, the ethicality in the textile and clothing industry can change if consumers behave more according to their intentions, as the industry is characterized as "buyer-driven" meaning that if consumer preferences, demands and not least purchasing behavior becomes more ethical, real changes in the industry towards more ethicality is inevitably. This makes the research of the gap even more interesting and important.

Initiatives and organizations such as the Ethical Fashion Forum, Better Cotton, Clean Clothes, Global Organic Textile Standard, Fair Trade Cotton and Rainforest Alliance are working for more awareness and regulations in relation to the treatment of animals, workers and the environment (EFF, 2015; BC, 2015; Clean_Clothes, Home Page, 2015; Global_Standard, Home Page, 2015; Fair_Trade, 2015; RA, 2015). This works has likely influenced consumer ethicality positively (Redder, 2006). Mass media awareness exposing working conditions in the industry is also an important source for more ethical awareness (Jones, 2014; Mcdougall, 2007; Reporter, 2011). One of the most well-known is the Rana Plaza collapse in 2013 that killed 1,134 (Clean_Clothes, Compensation is long overdue, 2015; Nisen, 2013; LBL, 2012). However, given the fact that the industry is “buyer-driven” and that ethicality is still lacking, suggest that consumers are not using ethicality as a priority when buying clothing (Valor, 2007; Stotz & Kane, 2015). Revenue from global brands, where unethical production methods have been proven, are continuously increasing, further indicating that real ethical behavior is still missing from the consumers (H&M, Annual Report, 2014; H&M, Annual Report, 2013; Neville, 2013).

Final Embrace (WPP, 2015) *award winning picture from the Rana Plaza collapse. A symbol of the textile and clothing industry that shocked consumers*

4.2. Choice of Research Country

Limited resources made it necessary for the researchers to focus the consumer survey on one country. The researchers searched for a country where buying frequency and ethical awareness and intention was relatively high, while actual buying behavior remained unaffected by the ethical intentions. Since surveys would be conducted, the individualism (Hofestede) of each nations also played a part. In other words, the ideal country was one where a gap between ethical intentions and actual behavior in textile and clothing was proven and where consumers frequently encounters the behavior.

Based on these prerequisites the researchers considered Switzerland, UK and Denmark. All countries have high levels of ethical consumption (Fair trade report for UK, Brunner for SW and sources here for DK). They all have high levels of clothing consumption per capita (higher than EU average of 700 euros) (OECD, 2015) and sales from the unethical global retailer H&M, who's unethical methods has been documented and exposed, is growing (H&M, Annual Report, 2013; H&M, Annual Report, 2014; Rankin & Butler, 2014). The researchers therefore believe that a gap between consumers' ethical intentions and their behavior does exist in each country. Another important dimension that all countries share is the high level of individualism suggesting that survey respondents would answer without feeling "pressured" by social norms. However, differences between the countries also exist. None of the Swiss languages are spoken or understood by the authors, therefore creating a challenge for the researchers (Switzerland's Four National Languages, 2015). While the researchers are fluent in English, Danish remain the only native language in the group. Research on ethical consumerism in relation to the Neutralization Theory has been conducted in Switzerland (Brunner, 2014) however, none has been found in Denmark and the UK. The discussed countries all serve as excellent places for conducted the survey but the researchers understanding and familiarity with the Danish language and culture together with the researchers' physical location in Aalborg favored a choice towards Denmark.

The following section presents a discussion regarding the ethicality and behavior among Danish consumers in relation to the textile industry.

4.3. Growing Ethical Awareness in the Textile and Clothing Industry

The ethical concerns in the textile and clothing industry has been recognizing in Denmark and in 2013 the Danish government promised better conditions and more transparency when textile and clothes is produced in Bangladesh (Røndal, 2013; U-landsnyt, 2013; DME, 2014; Ritzau, 2013). The Nordic Fashion Association's NICE initiative (Nordic Initiative, Clean and Ethical) works to make the industry more environmentally friendly by "*making sustainable fashion desirable, attractive and relevant to the general public*" (Deloitte, 2013, p. 3).

Danish consumer recognize their ethical responsibility when buying clothing as well. A survey by Analyse Danmark (2006) revealed that a large majority of Danish consumers are willing to pay more for clothing if they are guaranteed that the product is produced under ethical conditions. It was also found that eight out of ten Danish consumers want more information on whether a their clothes is produced ethically and seven out of ten are willing to pay five percent extra for a clothing item if it is produced under proper conditions (Redder, 2006). Despite the high ethicality among Danish consumers, behavior does not seem to follow. H&M is experiencing growth in sales both globally and in Denmark in spite of many recent ethical scandals against the company (H&M, Annual Report, 2014; H&M, Annual Report, 2013; Reilly, 2013; Clean_Clothes, H&M under fire as Swedish television unearths Cambodian production scandal, 2015).

High consumption of textile and clothing is in itself bad for the environment (and for workers depending on the production conditions) and each Dane consume on average 35 percent more clothes than the global average and more than any of its Nordic neighbors. Below is presented the resources needed to cover the average Danish consumers' annual clothing consumption (Deloitte, 2013):

- 58,000 liters of water
- 48 kilograms of chemicals
- 6400 mega joules of energy
- 208 square meters of harvested land

Danish consumers are therefore contributing to the continuous unethical methods used by the clothing industry, contradicting the ethical intentions that surveys have found.

5.Hypotheses and Constructs

Based on the literature review, the authors have developed a problem, which is to be analyzed, a set of hypotheses and a conceptual framework. The hypotheses and issue are analyzed and tested using the data gathered through the survey. The problem formulation is the following:

"*Can the Neutralization Theory be used as a tool to understand the gap between consumer intention and actual consumer behavior in ethical consumption?* "

To test such phenomena the authors have generated three main hypotheses. Firstly, the authors pose that there is a gap between consumer moral intention (MI) and consumer moral action (MA). The gap level is quantified as the difference between the Moral Intentions (MI) and Moral Actions (MA) through the first hypothesis. Further on, the second hypothesis investigates the relationship between the neutralization strategies and the gap through the application of regression models. It is done separately for one of the dependent variable forming components (MA) and the neutralization strategies, and for the gap itself. Lastly, through the third hypothesis the socio-demographical factors relationship with the neutralization level are investigated.

H1. There is a gap between MI and MA.

The investigation of relationship between the neutralization and the gap tries to identify the gap level between intentions and actions. Therefor the authors decided firstly to investigate if there is a gap between the intentions and actions of the Danish consumers in regards to ethically made textile products and what the level of that gap is if it exists.

The first hypothesis is going to compare the mean values of MI and MA. If the hypothesis is correct, then there will be a statistically significant difference between the means of both variables, thus supporting the hypothesis of gap presence. The hypothesis is researched through the application of within-subjects t test. It works similarly to one-sample t test which compares the mean of any variable measured on the subjects to a constant value. It is possible as long as there is a value recorded for each of the subjects. The same logic can be applied to test whether the mean activity intentions (MI) are statistically significantly different from the mean activity behavior (MA) after the activity.

If the two means are identical, it is expected that the difference between them is zero. Thus the authors can test whether the means are significantly different from each other by testing whether the mean of the difference is significantly different from zero (this would be one sample t test) or whether the means of each subject between MI and MA are different from one another at each point (within-subject t test). Both tests ca show if there is significant difference between the means, yet the authors chose to apply the second method, within groups t test as it is more comprehensive and accurate. It is especially better in relation to testing the variable of distinguish that varies within subjects. That means that if each subject is measured at both levels of the activity (before and after), it is preferable to use the within subjects t test to compare means of groups (MA and MI) when the same subjects were measured in both cases. Upon finding support for the hypothesis the authors proceed with the construction of the actual gap model.

This test is performed as a hypothesis with these characteristics:

H0 : μ1 = μ2

Ha : μ1 ≠ μ2

And the test statistic itself is:

$$t = \frac{\bar{x}_1 - \bar{x}_2}{\frac{s_d}{\sqrt{n}}},$$

where $\bar{x}_1$ is the mean of MI, $\bar{x}_2$ is the mean of the MA, Sd is the standard deviation of the difference score, and n is the sample size.

The variables MI and MA are generated variables. Each of them encompasses the original variables MI1-3 and MA1-3. The new variables are means of the three previous ones. That is, for each observation:

MI = (MI1 + MI2 + MI3) / 3

MA = (MA1 + MA2 + MA3) / 3

The MI and MA are essentially considered as one variable, just under two different conditions, corresponding to before and after activity, which are stored as two different variables. Under these setting the rating of behavior towards action prior to action (Intentions) is stored a one variable, MI, while the rating of the action after it (real action/behavior) is stored as MA.

Then a new variable that is equal to the difference between the action measurements. For every subject a new variable is calculated using the formula:

GAP = Moral Intentions – Moral Actions = MI - MA

H2. The neutralization employed has an influence on the consumers' ethicality

The second hypothesis addresses the main question of the project. It questions if the neutralization has an influence upon the ethical consumer. Furthermore it check the effect of neutralization techniques on each of the action variables independently prior to checking it for the gap to give a better understanding of the effect of neutralization. For this reason three sub-hypotheses have been constructed:

1. **The neutralization techniques have a negative influence on the MA**
2. **The neutralization techniques have a positive influence on the GAP**

All three of the sub-hypotheses are analyzed using Ordinary Least Squares (OLS) regression analysis models. There are two models used for this analysis: the first model uses only the five original neutralization technique variables, while the second model uses only the three components from PCA analysis.

Ordinary Least Squares Regression

The purpose of this research is to quantify human intentions and behavior, and neutralization factors affecting the decision making process regarding consumption of ethical textile products. Therefore when creating the regression models for analysis, authors have kept in mind the H-V and TPB consumer decision making models. The regression models encompass the essence of those theories. These models were chosen as main elements due to their similarities and adaptability to preferred knowledge procurement, their vertical and horizontal scope and, most importantly, they include and summarize many of previously developed models.

Ethical consumption, moral judgement and moral actions are influenced and mediated by various factors which impact the decision at various times. Most pronounced mediators of consumer choice and action the five neutralization strategies, but individual personal and demographic attributes (cultural, economic and political) should not be discounted. The authors employ universally accepted (H-V and PBT) factors as departure points, which are basis for the Brunner's (2014) neutralization model.

The premise of the current research leads authors to refine and embellish Brunner's (2014) model which would more accurately reflect and portray the gap. The need for accuracy and understanding of cause and effect relationship, which the authors are interested in analyzing, leads the authors to application of regression analysis. It allows to analyze the determinants and complex relationships of ethical judgement, actions and neutralization techniques. For this purpose regression analysis models have been developed, where "Moral

Actions (MA)" and "GAP" serve as dependent variables, with five neutralization techniques and PCA components as independent variables. Independent variables are analyzed as a cause on the dependent variable.

Regression model requires the authors work under ceteris paribus assumption, hence the chosen variable are analyzed in isolation. This implies that any unobserved and unreported variables are treated as constants, and thus are ignored. Both regression analysis models analyze the effect of pulled influential factors thus showing relationships and linkages. The employed linear regression models imitate a discrete choice model of the decision making choices made by a person within a limited set of alternatives.

Linear regression model operates under **five assumptions,** which are prerequisite for the model to work:

1. *Linearity*. It requires that dependent and independent variables have to have a linear relationship. This can be checked by scatterplots.
2. *No significant outliers*. This implies that residuals should be follow a normal distribution. When the condition is violated, it can be addressed by increasing sample size and data or model transformation.
3. *Independence of observations*. This means that answers should be independent of one another. If it is violated, and the answers are related, autocorrelation or at least some degree of serial correlation between the data is present. To check for observation independence Durbin-Watson test is used.
4. *Homoscedasticity.* It is a situation in which error term, otherwise known as "random disturbance", reveals that there is a constant (or nearly so) relationship across all values of the independent variable between dependent and independent variables. A violation is called heterogeneity and it happens when the error term is different for each observation of independent variable. It can be tested by plotting squared error terms and dependent variable on the same graph, where systemic pattern should not be present.
5. *Multicollinearity.* The last assumption is that there should be no multicolinearity between variables, which means that there should not be any strong

relationships, near 1 (although any higher than ±0.7 correlation might pose problems), between any two variables. If there is multicolinearity issue, it makes parameters indeterminable accurately. Partial correlation (above 0.7) makes analysis skewed or biased. Multicollinearity is tested through t-test for each pair of individual coefficients or with and F-test for joint significance, or by VIF criteria (value should not exceed 10).

The authors have found that none of the assumptions is violated by the data set at hand and that the linear regression analysis model fits the data.

Regression analysis allows modeling and examination of relationships of variables for observed thought and action patterns for the phenomena under investigation. Similarly, OLS models can be used for predictions. Well known regression technique for such analysis and forecasts is known as is Ordinary Least Squares (OLS). It is a single process analysis equation model.

For the analysis of how neutralization techniques impact actions (MA) and GAP, the OLS regression models take the following expression:

$$y = \beta_0 + \beta_1 x_1 + \beta_2 x_2 + \ldots + \beta_n x_n + e$$

Where:

Y = a dependent variable, Moral Actions (MA) and GAP

β_0 = an intercept term

x_n = a set of independent variables

β_n = a set of parameters (coefficients) for the independent variables

e = the error term

Dependent Variable: Moral Actions and GAP.

This variable is observed variable which is used to classify the respondents based on their ethical consumption level ("5" representing very ethical consumers going to "1" unethical consumer). The authors considered recoding the variable into three levels (ethical, neutral, and non-ethical) but the idea was dropped and the initial 5 point scale was left for the sake of accuracy

Independent Variables

The five neutralization strategies:

1. **DoR**
2. **DoI**
3. **DoV**
4. **CtC**
5. **AtHL**

Which are made from these 10 statements, by taking their average value:

1. DoR1_Expensive
2. DoR2_LackKnowledge
3. DoI1_2BigCons
4. DoI2_NoDifference
5. DoV1_GoodForWorkers
6. DoV2_WorkersNotVictims
7. CtC1_OwnFault
8. CtC2_LazyWorkers
9. AtHL1_StylePrice
10. AtHL2_NotEthical

There is an additional independent variable for Model 2 analyzing gap, which is the interaction term between MI and MA. It is included because the relationship between MA and gap is, to some degree, conditional on MI.

The inclusion of interaction term improves empirical analysis precision.

Thus the models the authors employ are:

Model 1

$MA = \beta 0 + \beta_1 * DoR + \beta_2 * DoI + \beta_3 * DoV + \beta_4 * CtC + \beta_5 * AtHL + e$

Model 2

$GAP = \beta 0 + \beta_1 * DoR + \beta_2 * DoI + \beta_3 * DoV + \beta_4 * CtC + \beta_5 * AtHL + \beta_6 * MI\_MA + e$

H3. There is a relationship between the socio-demographic factors and the neutralization level

The third hypothesis is concerned with the relationship between application of neutralization strategies and socio-demographic factors. For this reason the authors consider the following four socio-demographic dimensions: education, age, gender and income. While previous research revealed no consistent findings, several researches showed significant interaction between socio-demographic factors and consumer behavior. For more precision the hypothesis is split into sub-hypotheses.

1. **Younger consumers are more likely to use neutralization techniques**

Age has been shown to have an influence in consumer behavior in various consumer studies. Scott (1999) found a significant positive correlation between age and environmental awareness and behavior. A similar correlation for ethical behavior has been found in other surveys as well. For example, Squires et al. (2001) has identified a positive correlation between age and organic food consumption; De Pelsmacker et al. (2006) found the same effect for fair trade attitudes. It is argued that older consumers have more time to actively behave ethically (Gilg, Barr, & Ford, 2005). Other suggestions have been that older consumers who experienced the Second World War are more concerned about the environment and the world (Scott, 1999).

To analyze this hypothesis, the authors split the consumers at the age of 25. This gives two groups: those below age 25, and those of age 25 or more. Then the authors perform t-tests for each neutralization strategies to see whether the age groups statistically significantly differ from one another and to which direction. If the tests reveal that groups differ in their use of neutralization techniques and that the younger group is using neutralization more often or to a higher level, then the hypothesis will be confirmed.

2. **Men are more likely to use neutralization techniques than women**

A significant part of researches done on consumer behavior reveal that males and females differ slightly in their decision making process and their actions (Webster, 1975). This is especially prominent in ethical consumption setting, where female consumers were shown to be more intend to and act in an ethical way (Olli, Grendstad, & Wollebaek, 2001). Sikula and Costa (1999) researched whether women generally are more ethical than men and concluded that men and women value different things and that one can argue that women are more ethical than men.

Similar to the sub-hypothesis 1, a t-test is conducted to see whether men and women actually differ, in statistical terms, and, if so, to which regards.

3. **Level of education is negatively correlated with the use of neutralization**

Higher education is generally associated with more ethical and environmentally friendly behavior because highly educated people are assumed to be more exposed to and able to understand information needed to act sustainable and ethical (Olli, Grendstad, & Wollebaek, 2001). Ethical consumers need first to be aware or conscious about the fact that a social and/or environmental dimension exists when making a purchase, before he or she can act (deliberately) ethically. It was found that mostly environmentally friendly engaged people are well educated while those showing low degree of environmental behavior often less educated (Gilg, Barr, & Ford, 2005).

To check this hypothesis a correlation test between education and each of neutralization strategies. If the correlations are negative, and are present for more than three out of five techniques and exceed the value of 0.5, the hypothesis will be confirmed.

4. **Income is negatively correlated with the use of neutralization**

While level of education is sometimes found to be connected to consciousness or remorse, it is also correlated and is a good predictor of income. For this reason the authors are also mildly interested in seeing how it affects the use of neutralization techniques. However, some researchers have found a negative correlation between ethical consumer behavior and income (Olli, Grendstad, & Wollebaek, 2001). Similarly some have identified positive correlations (De Pelsmacker, Janssens, Sterckx, & Mielants, 2006). The researchers argue that income is positively correlated because ethical consumption can be perceived as more costly as focus is put on the ethical dimension rather than the price dimension. The researchers also find it reasonable to believe that higher income is related with higher education or knowledge, which is needed to understand the ethical dimension.

This hypothesis is to be analyzed in a similar manner to the third sub hypothesis. In this case the Income level is going to be correlated with each of neutralization techniques. If the correlation exceed -0.5 for at least three of the neutralization strategies, the hypothesis will be confirmed.

6. The Ethical Consumer

In recent years there has been a growing trend among consumers to become more socially and environmentally conscious in relation to the products that they consume. This is usually referred to as ethical consumption. The awareness among consumers about companies' ethical attributes has spread from the cultural peripheral to mainstream society (Luchs, Naylor, Irwin, & Raghunathan, 2010; Carrington, Neville, & Whitwell, 2010). This is supported by consumer studies (White, MacDonnell, & Ellard, 2012) (Dupré, 2005) (Janssen & Vanhamme, 2014), which have continuously shown that consumers' purchase intention increase with corporate social responsibility engagement and undertaking, as well as the products' social, environmental or ethical attributes.

Consumers show more and more ethical awareness in their consumption because they are better informed and educated today than ever. Some have argued that we are now in the "ethics era" where consumers are expecting companies to have an ethical dimension (Attalla & Carrigan, 2001). Consumers show more and more ethical awareness in their consumption (Auger & Devinney, 2007; McGoldrick & Freestone, 2008; Fukukawa & Ennew, 2010; Carrington, Neville, & Whitwell, 2010; Bucic, Harris, & Arli, 2012). A 2012 survey of 28,000 online consumers in 100 countries showed that 66 percent preferred buying products and services from companies that give back to the society. 46 percent of the consumers stated that they are willing to pay extra for these ethical products (Nielsen, 2012).

Lang and Hines (1993) argue that consumerism has evolved in three waves. The first wave came with a focus on value for money, product information and labeling. Second, the consumer movement concentrated on product safety. The third wave of consumerism is ethical consumerism, on which three elements are emphasized: the animal welfare; the environment; the human rights/working conditions and fair trade (Lang & Hines, 1993). All aforementioned elements have negative sides (when the components are deplored and avoided/ boycotted) and positive sides (when the components are sustained, promoted) (Tallontire, Rentsendorj, & Blowfield, 2001)

A 2013 article (Kristiansen, 2013) in the Danish newspaper Politiken described how 60 percent of Danes see themselves as ethical consumers[3]. The articles builds on a Megafon Survey with 1135 respondents. Although 60 percent of consumers view themselves as ethical consumers only 21 percent of those consumers, view themselves as ethical when it comes to buying clothes.

6.1. Definitions of an Ethical Consumer

In this part, the researchers will explain the development of the ethical consumers and provide the reader with a definition of what and ethical consumer is.

The 'ethical consumer' is a relatively new term and it constitute consumers who feel a social and environmental responsibility, which is expressed through ethical consumption and purchasing (or boycotting) behavior (Carrington, Neville, & Whitwell, 2010). Later the ethical consumer has also created a branch of ethical consumers, which are interested in green technologies and environmental movement. This type of green consumer is characterized by ''beliefs and values aimed at supporting a greater good that motivates consumers purchases'' (Hendarwan, 2002, p.16).

Others have defined the green consumer as one who avoids products that might ''endanger the health of the consumer or others; cause significant damage to the environment during manufacture, use or disposal; consume a disproportionate amount of energy; cause unnecessary waste; use materials derived from threatened species or environments; involve unnecessary use or cruelty to animals [or] adversely affect other countries'' (Elkington, Hailes, & Makower, 1990).

Since then ethical consumerism has evolved from the green consumerism that solely focused on environmental issues to a broader focus on social issues (child labor, human rights, slave

[3] In the survey the consumers are asked if the see themselves as environmentally conscious. We translate that to being ethical

labor and health) and animal welfare. The increasing ethicality in consumption is partly a result of the reality that consumers are becoming more knowledgeable and informed (Attalla & Carrigan, 2001; Auger & Devinney, 2007). Factors like education have been found to nudge the consumers to make more ethical purchases. Through a Eurobarometer research, it has been found that education level is directly proportional to the awareness and the actual purchase of fair-trade goods (Tallontire, Rentsendorj, & Blowfield, 2001). Others have argued that factors such as social pressure, media attention, more focus on Corporate Social Responsibility and the availability of ethical products also have influenced the growing interest in ethical consumerism (Auger & Devinney, 2007).

Through their choice of purchase ethical consumers believe that they can promote "ethical corporate practices" (Uusitalo & Oksanen, 2014, p. 215; Auger & Devinney, 2007).

Several definitions of ethical consumerism and the ethical consumer have been proposed in recent years. Table 3 provides an overview of five dominant definitions.

Table 3 – Overview of definitions of ethical consumerism

Cowe and Williams (2000, p.4) extended the green consumer definition to also cover ethical issues in purchase, including ''matters of conscience such as animal welfare and fair trade, social aspects such as labour standards, as well as more self-interested health concerns behind the growth of organic food sales''
Harper and Makatouni (2002, p.289) defines ethical consumerism as ''buying products which are not harmful to the environment and society. This can be as simple as buying freerange eggs or as complex as boycotting goods produced by child labour''.
Shaw and Clarke (1998. p. 163) refer to ethical consumerism as ''the degree to which consumers prioritize their own ethical concerns when making product choices''.
Ethical consumerism is defined by Ethical Consumer magazine as ''buying things that are made ethically by companies that act ethically''.
Crane and Matten (2004) defined ethical consumerism as ''the conscious and deliberate choice to make certain consumption choices due to personal and moral beliefs".

As the definitions illustrate the term “ethical consumer” is extremely broad and include ethical concerns environmental/green issues, sustainability concerns, workers’ rights, country of origin, arms trade, fair trade and animal welfare. Previous research on ethical consumer behavior has also focus on the influence of values and beliefs in ethical consumption (Carrington, Neville, & Whitwell, 2010).

In our research, we focus on three main areas of production of textile when defining the ethical consumer in the context of textile and clothing. The first is the animal welfare defined as clothing were animals have not suffered for example through animal testing or other type of suffering. According to PETA (People for the Ethical Treatment of Animals), describe animal abuse in the fur, leather, wool, feather and silk industry among others (PETA, 2015). The second is environmentally friendly production defined as clothing that is sustainable and does not have an unnecessary negative influence on the environment. Several sustainable clothing and textile brands exist including Fair Trade and Bestseller (Gottlieb, 2013). Global Organic Textile Standard is an international organization working towards making organic textiles “a significant part of everyday life, enhancing people’s lives and the environment” (Global_Standard, 2013). The third is the work standard and fair trade of the clothing in developing countries meaning that consumers avoid buying clothing were workers are being abused or were big corporations take advantage of small production facilities in developing countries. As mentioned in the textile section, slave and child labor aren’t uncommon working practices in textile producing countries including Bangladesh, China and India (ECL, 2015).

6.2. The Effect of Morals and Values on Ethical Consumerism

The intentions of buying are generated and influenced by personal values, moral norms, internal ethics and other similar factors (Carrington, Neville, & Whitwell, 2010).

The ethical consumer feels responsibility towards the environment and/or to society and through his or her ethical consumption these values are expressed (De Pelsmacker, Janssens, Sterckx, & Mielants, 2006; Carrington, Neville, & Whitwell, 2010). The ethical consumer’s intentions and action are driven by his personal values, moral norms, internal ethics, and other similar factors. Consumers who prioritize their ethical values and beliefs in their consumption behave ethically through buying products that are ethical, boycotting products that are unethical and by lobbying and creating dialogue with others about ethical matters (Tallontire, Rentsendorj, & Blowfield, 2001). It has previously been shown that boycotting in particular is very common among consumers. Examples include the Brent Spar boycott where Shell reportedly lost 20 to 50 percent of its revenue. Companies such as Nestle, Nike and Gap have also been affected by boycotts. A UK survey found that 44 percent of consumers had boycotted a product for ethical reasons within the last year (Attalla & Carrigan, 2001).

The meaning of ethical consumer in this research is a combination of the before mentioned definitions, which can be stated as:

An ethical consumer is an individual who prioritize his or her moral and ethical values about the environment, social well-being of others and/or animal welfare in the decision making of a purchase.

6.3. Critique of the Term “Ethical Consumer”

Although consumers state that they would buy environmental friendly products over the alternative ones and that they consider paying a premium for ethically produced goods, their actions appear to be inconsistent with their intentions; only 10% of those who value ethicality actually follow through with the purchase (Luchs, Naylor, Irwin, & Raghunathan, 2010; White, MacDonnell, & Ellard, 2012; Dupré, 2005).

Several researchers have found a gap between ethical intentions and actions. The gap between those who claim to be ethical consumers and those who actually behave ethically makes it difficult to define what an ethical consumer is (Attalla & Carrigan, 2001).

Despite the fact that consumers have more information and knowledge, consumers are still not always making ethical choices in consumption. Attalla and Carrigan (2001) found that consumers prioritize price, value, brand image and fashion trend when choosing a product and stated that ethicallity of a company had no or very limited effect on the purchasing decision. It was concluded that consumers are more aware of the negative ethical behavior of companies than positive due to media coverage. The respondent in their study also stated that they would buy more ethical products if they had the resources to pay premium.

Research has also shown that consumers are more likely to punish unethical companies than rewarding ethical companies. One could therefore argue that consumers aren't more ethical but rather less unethical (Attalla & Carrigan, 2001). A study by Elliott and Freemand (2001) found that unethical products had high elasticity while ethical product had low, meaning that companies have much to lose from producing unethical product but little to gain making ethical one.

Another critique of the ethical consumer is the subjectivity of the term. What might be ethical for one consumer might not be for another. For example some consumers could view ethicality as simply behaving within the law. "As long as company doesn't break the law (even if it works with animal testing) it is ethical enough for me" (Attalla & Carrigan, 2001).

Others have criticized the way ethical consumption has been measured. By using simple ratings scales (e.g. Likert scale) can result in consumers expressing the importance of ethicality wrongly thus creating a "gap" (Auger & Devinney, 2007).

7. The decision making process of ethical consumer

When it comes to buying, consumers go through a decision making process. The moral intentions, the moral actions, and the gap between these, are forming within this process. Also the neutralization techniques, if were employed by the consumers, are hypothesized to have an interaction with this decision making process, therefore it is the core of the actual research.

Through a review of the literature, many scholars were found to acknowledge the TPB and H-V model as most appropriate tools to represent decision-making process of ethical consumers. However the models' authors have regarded the consumers' decision process differently. Meaning that different factors are contemplated within the frameworks. While the TPB considers the process to be "… guided by a rational evaluation of behavioral consequences [consequences generated by a behavior]" (Bamberg and Moser 2007, 16), Hunt and Vitell, through the H-V model, found moral philosophy or ethical ideology as key factors in determining a choice of behavior. These factors aim at the evaluation of the rightness or wrongness of executing a behavior (Steenhaut and Kenhove 2006). A good comprehension of the ethical consumer's decision-making process and its determining components would be fulfilled through a multi-perspective contemplation; therefore the actual research appealed to the investigation of both theoretical frameworks.

Firstly a short description of each tool will be made in order to ensure an overview of the models. Afterwards a discussion will follow, which would ensure a better understanding of the frameworks and indicate their appropriateness for the actual research. At the end of this chapter, with the aid of the most appropriate tool, the gap explicitly will be taken in consideration and explained.

7.1. Hunt-Vitell Theory of Ethics (H-V model)

Initially, Hunt and Vitell developed a model for the ethical decisions that the marketing department deals with (Vitell 2003, Hunt and Vitell 2006). But later after the revision made in 1993 and the empirical testing of other scholars took place, it started to be considered a tool for explaining the ethical decision making process in many fields, not just marketing or business (Hunt and Vitell 2006). Vitell (2003) argues that it is suitable for the ethical consumer case by just ignoring a few components of the model (the factors surrounded by dashed line in figure 10).

Hunt and Vitell (2006) identifies that before an action takes place, an ethical judgment is formed with an indirect influence upon the behavior through the intention. The consumer makes the ethical judgment based on 2 different perspectives: deontological and teleological. The deontological evaluation is questioning the rightness or wrongness of each alternative, according to a set of norms. These norms are personal values or principles of moral behavior. The teleological evaluation is examining the alternatives to estimate how bad or good each one is. For this evaluation, 4 things are considered: possible consequences of each alternative, the probabilities and the desirability of the consequences to happen and importance of stakeholders (Hunt and Vitell 2006).

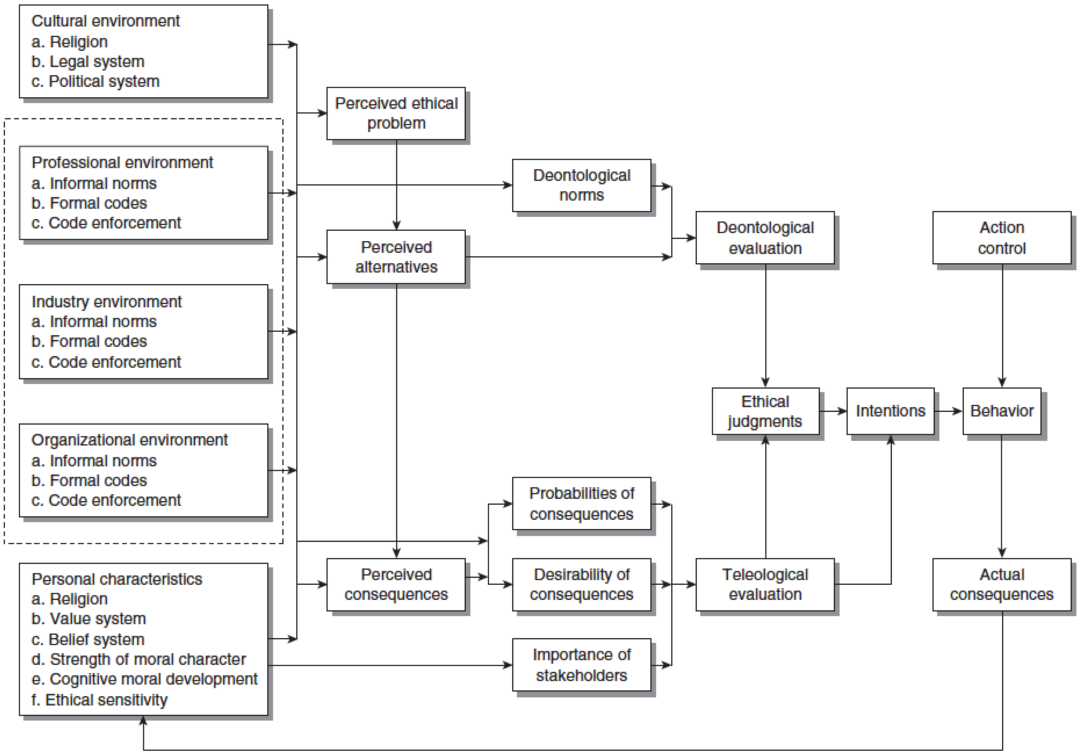

Figure 10 H-V model

In order to have a better understanding how the ethical consumer decision-making process is running, it will be taken step by step a run through it. First a **problem is perceived** by the consumer, which leads him to generate **perceived alternatives** that possibly would solve it. The decision maker (i.e. the consumer) then evaluates these alternatives, deontologically and teleologically. Referring each of the alternatives to the **deontological norms** of the individual forms the **deontological evaluation**.

The perceived alternatives generate **possible consequences**, which are considered according to their **probability to take place** and **desirability to take place**. The probability and desirability are considered together with an estimation of the stakeholders' (e.g. the consumer itself, its family, etc.) importance and lead to a final result, the **teleological evaluation**.

In ethical decision-making, ethical judgment is influencing the intentions, which determine behavior, in most of the cases (Hunt and Vitell 2006). There are some exceptions from this rule, as H-V model indicates the possibility of teleological evaluation to be the determinant of the intentions by itself and further on, being the main determinant of behavior, if action control would not interfere. Hunt-Vitell (2006, 146) stated, “The theory suggests that when behavior and intentions are inconsistent with ethical judgments, there will be feelings of guilt. Therefore, two individuals, X and Y, may engage in the same behavior, yet only X may feel guilty, because Y’s behavior is consistent with his or her ethical beliefs”, meaning that even though the consumer X has generated a deontological evaluation which had a role in the creation of ethical judgment, the teleological evaluation took over the control of the intentions and indirectly also over the behavior. By forming and then turning the blind eye to the ethical judgment, consumer X has feelings of guilt, which may be nullified through the neutralization technique.

Ethical judgment (EJ) composed of deontological evaluation (DE) and teleological evaluation was defined as a function: EJ=f(DE,TE). If three products A, B and C would be processed by the deontological and teleological evaluations of X, each would have a value negative and/or positive on a two-dimension scale, as it can be seen in figure 11. The first dimension refers to whether or not the end result/consequence is good or bad for the consumer (teological evaluation). The other dimension refers to whether the product is morally or ethically right or wrong (deontological evaluation). These three products A(10,5), B(18,-4) and C (-5, 12) could constitute the offer that a X is exposed to, the values are the representing the personal evaluations that form the ethical judgment of person X. If the level of moral values of the person is very high, the product B can represent its choice, or product A. According to its teleological evaluation, product C is regarded the best. In case product C would be the chosen one for acquisition, a feeling of guilt would appear for person X. If individual Y would consider the same products, A, B and C, their evaluation might be different. Based on the different evaluation, there is a chance that product C is not regarded negatively on the right-wrong axis, and there are chances that there are no big differences in the deontological evaluation score of all three products, meaning that if Y would choose product product C, there are chances that he would not feel guilty.

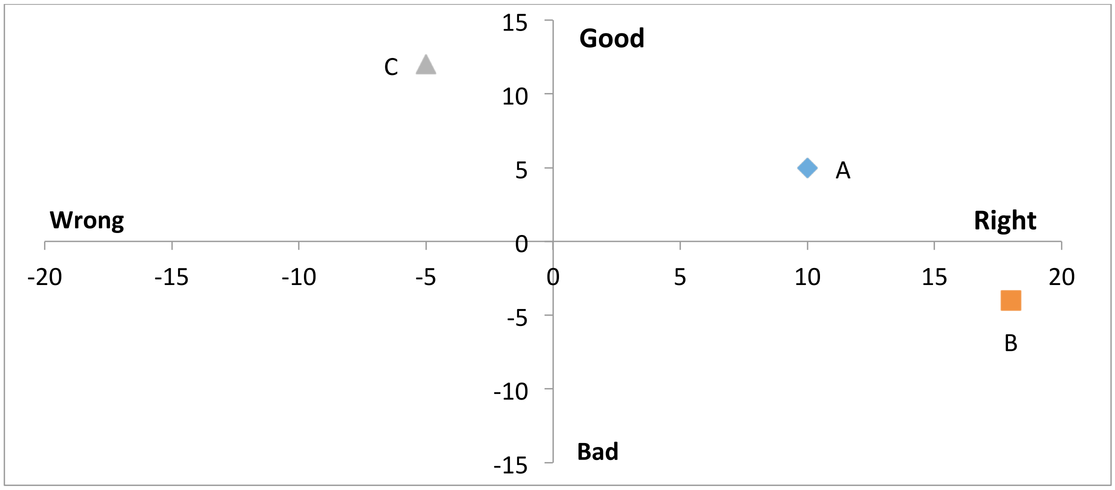

Figure 11 - Deontological and teleological evaluations of product A, B and C (own creation)

Action control (i.e. situational control), another component of the H-V model represents "the extent to which external factors beyond the control of the decision maker might have an impact" (Vitell, Consumer Ethics Research: Review, Synthesis and Suggestions for the Future 2003, 34). It has the potential to determine the individual to select a particular alternative, disregarding its intention and ethical judgment.

In the selection of an alternative also two more factors, cultural environment and personal characteristics, have an influence through their direct effect upon the:

- perception of the problem(s), alternatives, possible consequences
- deontological norms,
- probability and desirability of the consequences
- importance of the stakeholder.

By the execution of a selected behavior, consequences (negative and/or positive) are generated and perceived by the individual, which affect its personal characteristics.

The last 3 factors, professional, industry and organizational environment, are not considered when a consumer is the decision maker (Hunt and Vitell 2006).

7.2. Theory of Planned Behavior (TPB)

Martin Fishbein and Icek Ajzen (1975) formed a theory according to which, the behavior is a direct function of intention and indirect functions, through intention, of attitudes towards the behavior and subjective norms (as it can be seen in figure 12). They have named it theory of reasoned action, which is the forerunner of TPB.

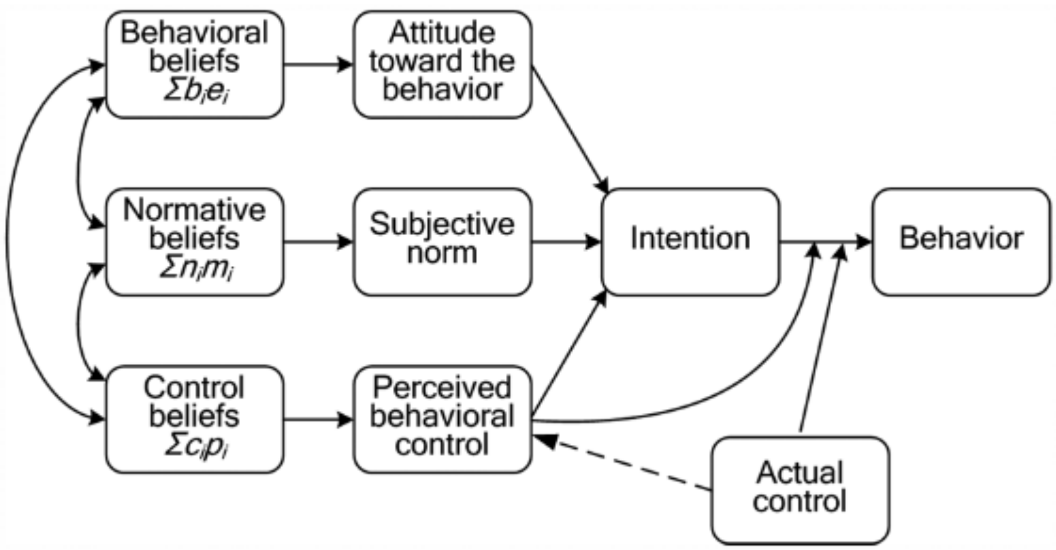

Figure 12 - Theory of planned behavior

Every person has a set of belief about an object, action, or a person. These beliefs are formed by the subjective evaluation of the object', action' or person's attributes. Attitude towards a behavior can be weighed considering the strength of the belief that the behavior generates/possess attribute "i", the subjective evaluation of attribute "i" and the sum of all attributes (Ajzen 2012).

The attitudes towards the behavior represent the sum of the consumer's personal belief about the behavior and the value (positive or negative) of the behavior. The second factor influencing intention, the subjective or social norms, is regarded as a social pressure generated by the expectations of important reference individuals for the consumer, in order to execute or not the behavior.

For the execution of a behavior, certain factors[4] are required. In some of the cases when the

[4] As examples of factors it can be mentioned resources (money, time, information etc.), opportunities etc.

consumer has limited control or non-control upon these factors, the behavior is difficult to be executed or impossible, while in the cases when the control upon the factors doesn't represent an issue, the behavior can be easily executed. The assessment of control is subjective and assumed to reflect the past experience of the individual (Ajzen 2012, Vermeir and Verbeke 2008). Therefor through an upgrade of the theory, Ajzen (1985) added a third factor that has a direct influence on the intention (as it can be seen in figure 12), which led to the creation of TPB. The new factor, perceived behavioral control reflects the consumer's belief in regards to its ease or difficultness or impossibility of executing a behavior. Compared to the first two, the last factor mentioned, has an extra function: to moderate the influence of the intention upon the behavior.

7.3. Discussion

At the first look upon the presented tools, the H-V model by contrast to the TPB seems to be more comprehensive. Hunt and Vitell (2006) identified as part of the decision-process of an ethical consumer, the factors "personal characteristics" and "cultural environment", formed by various drivers of ethics such as: religion (Skipper and Hyman 1993), value system, belief system, strength of moral character (Williams and Murphy 1990, Steenhaut and Kenhove 2006), ethical sensitivity and cognitive moral development; giving a wider perspective of the influential components upon the decision of a consumer (Hunt and Vitell 2006). These drivers could have influence also on the forming factors of the intention in the TPB but were not taken in consideration by its authors.

While the H-V model is showing how intentions and behavior are determined from a philosophical perspective (through deontological and teleological evaluations) (Vitell, Singhapakdi and Thomas 2001), by the TPB it is suggested that decision-making "is guided by a rational evaluation of behavioral consequences" (Bamberg and Moser 2007, 16). Through the TPB are taken in consideration factors that influence the consumer's ability to execute a behavior by the perceived behavioral control. This is influencing the intentions directly and moderating the intentions-behavior connection, even though empirical investigations proved a very small effect upon the behavior when it did have a consequence upon the connection (Ajzen 2012), “an additional of 2% variance in behavior” (Ajzen 2005).

The influence of actual control or action control is regarded a bit differently in the discussed models. Hunt and Vitell are considering it as being able to influence the behavior directly, independently and regards it as situational constraints that can eliminate the alternative chosen through intention and determine the selection of a completely different alternative. In regards to the other model Ajzen (2005, p111) states “it is not clear what constitutes actual control over a behavior or how to asses it”, because the potential factors, which can facilitate or impede the execution of a behavior vary and are hard to assess. There are cases when the actual control is represented by the perceived behavioral control, this cases imply that the individual’s perception of the extent to which they have control upon the behavior to be true (Ajzen 2005).

Because of its double role, the perceived behavioral control has received much attention and it has been proven to have high impact in some of the cases when a consumer’s final choice when it goes through the decision making process. In the cases when the consumer’s volitional control is high, its behavior is dictated by intentions with a low variance determined by the perceived behavioral control. But when the volitional control of the consumer is low, the perceived behavioral control is an important factor in determining the behavior chosen to by the consumer to be executed. But Hunt and Vitell considered that when an ethical decision has to be made, other things are more important to be considered as factors forming or determining the intentions and behaviors (Hunt and Vitell 2006). For example they have considered and represented how the past behavior influences a subsequent one. By the H-V model it can be seen that the consumer’s decision-making process is a closed circuit and the behavior, by its execution generates consequences, which will have an impact upon future decision making processes by affecting directly the personal characteristics of the consumer, a part that is under a continuous development and with an indirect influence on intentions and behavior (Hunt and Vitell 2006). Even though the TPB doesn’t regard the decision making process as a closed circuit, it does consider the past experience, but only through the assessment of the perceived behavioral control (Ajzen 2005).

Both models are taking in considerations that in an individual's decision-making process even other entities than its own-self can take part. By the TPB this is assessed through the subjective or social norms, which have a direct influence upon the intention, indicating an important value. Hunt and Vitell (2006) have considered that other entities can have an influence directly upon consumer's teleological evaluation. The deontological evaluation does not consider other entities, but some of the deontological norms (principles, values, etc.) can have as a reference other entities. Another common characteristic among the tools is that the intentions of a consumer are influenced by similar factors. Through the TPB it is shown that it has a direct effect the attributes of a behavior, which are forming the attitude towards behavior, while on the H-V model, the attributes of a behavior are regarded as perceived consequences. In both cases, it is given thought to the chance to happen as expected (the attributes and the consequences), through the gauge of the belief's strength in regards to the attributes' possession and of the probability of the consequences.

So as a similarity between the tools that are discussed, the first two factors of TPB (attitude towards behavior and social or subjective norm) seem to coincide with the teleological evaluation from the H-V model. By a study Vitell et al. (2001) found consumers to give more value to the deontological evaluation than the theological one when it comes to an ethical decision. The deontological evaluation, that investigates the rightness and wrongness of executing a behavior by reporting it to a set of deontological norms, norms of morality, ethicality, does not seem to have a match among the components of the TPB. Some researchers argued that on the TPB it should be added an extra component measuring the effect caused by moral or ethical rules internalized among the consumers because their research proved that the extra component would increase the predictability of the intentions (Raats, Shepherd and Sparks 1995, Gorsuch and Ortberg 1983).

An important feature of TPB framework, caused by its simplicity, consistency and easiness to be measured, is that it is suitable for other researchers to use it as a base for developing other models (Perugini and Bagozzi 2001, Bamberg and Moser 2007) or adding extra factors in the decision making process of the ethical consumer, depending on their focus of investigation (Vermeir and Verbeke 2008). The H-V model lacks this feature because of its comprehensiveness and very limited scope, as it is a framework that assumes moral philosophy to influence the individual's ethical decision-making process (Singhapakdi, Vitell and Franke 1999).

After a close overlook, it can be concluded that the most appropriate for the actual research is the H-V model because of the following reasons:

- By the H-V model are considered as factors of the process the moral norms of a person and the evaluation made from the perspective of those norms, a very important aspect in the case of ethically made products
- The comprehensive characteristic of the model gives a better overview of the process
- Its facility to represent the gap and the application of neutralization techniques upon the model (which will be discussed further on in chapter 8)

Even though, the H-V model is regarded as most appropriate framework, it still has some aspects that must be considered. This framework implies that decision-making process of an ethical consumer is a logical and reasoned process. Other scholars argue that there are many non-rational factors that influence ethical behavior such as context, perceptions, relationships, emotions and heuristics, fact which makes it difficult to identify the real decision process that a consumer has when it comes to ethical products (Rogerson, et al. 2011).

7.4. The GAP within the decision making process

As it can be seen in figure 13, the actual research is considering only the ethical judgment and teleological evaluation as the potential direct determinants of the behavior. The third factor, the action control was excluded from the analysis due to the fact that it has no single accepted definition or emasurement. It varies by authors not only by definition, but also by the effects that it observes and captures. This variable would provide too much volatility to the research., Furthermore, situational constraints might differ depending on place where the respondent is taking or filling in the questionnaire, on time of day, and other seemingly insignificant factors.

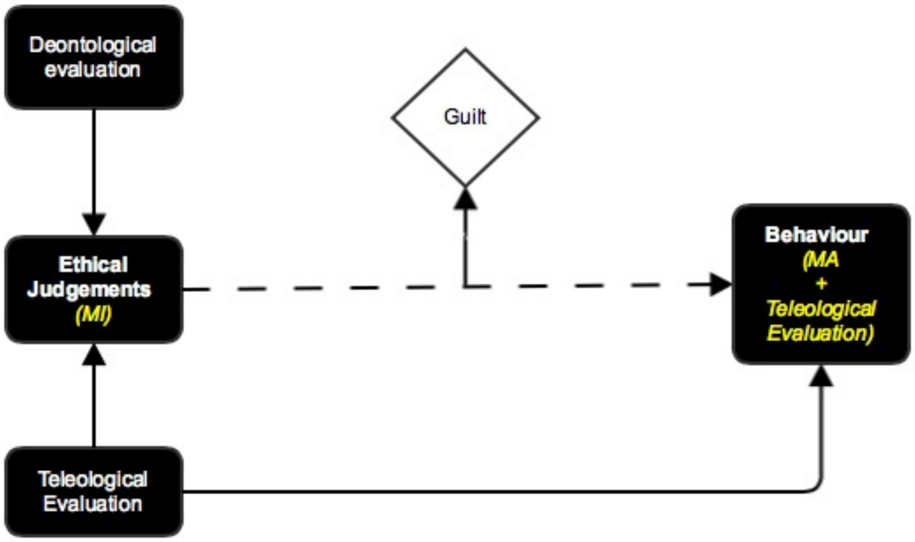

Figure 13 - The construction of behavior (source: own creation based on H-V model)

In most of the cases, the ethical judgment is influencing behavior, but Hunt and Vitell (2006, p146) argue that "… although an individual may perceive a particular alternative as the most ethical, the person may intend to choose another alternative because of certain preferred consequences (e.g., there might be significant positive consequences to one's self as a result of choosing the less ethical alternative)". Meaning that in some of the cases the consumer ignores the ethical judgment and executes an alternative suggested only by the teleological evaluation, as it can be seen in figure 14. In this case, the feeling of guilt is generated within the consumer (Vitell 2003) because he/she is aware (through the deontological evaluation) that there is another alternative that is more ethical than the one chosen through the teleological evaluation.

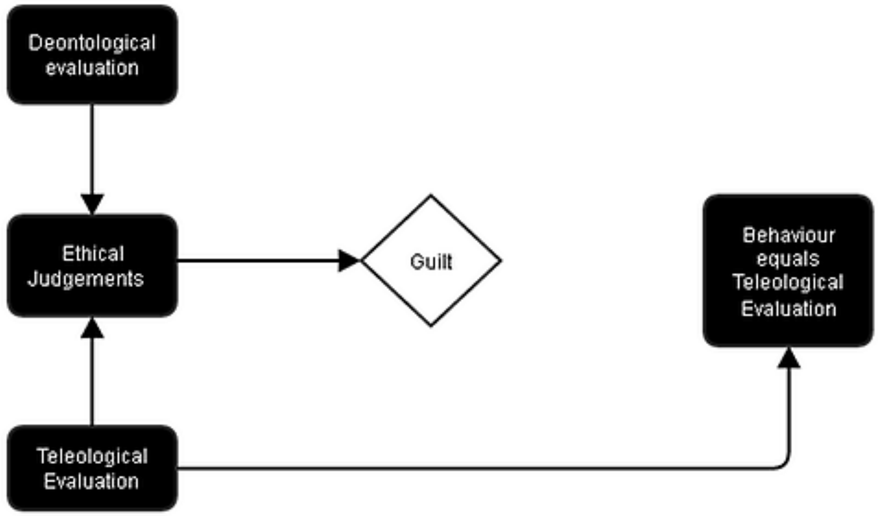

Figure 14 - Behavior determined by teleological evaluation only (source: own creation based on H-V model)

As discussed before in chapter 4, Danes have a strong inclination towards sustainability. Therefor are expected to involve their high moral values in the decision making process of most acquisitions that they do and to generate a strong deontological evaluation. It is expected that their ethical judgment would rather suggest for example a fair trade textile product than a product without that certificate or a product made by a company, shown by media as a child user in its factories. But even though these suggestions would appear in the decision making process of a Danish consumer, their behavior proves to be different; it proves not to be ethical as the ethical judgment would imply to be. Meaning that when it comes to buying a textile product, Danes are not taking in consideration their ethical judgment, but take further to the execution, their teleological evaluation; facts that would result the guilt feeling for the consumer, see figure 14. If the Danes would experience guilt each time they choose another textile product than the one(s) suggested by their ethical judgment, on long term, their inclination towards the choice by teleological evaluation would change, as the guilt would affect the consumers' consciousness. The authors suggest that the guilt feeling is generated but it is nullified through the techniques of neutralization.

So to speak the gap is created when the ethical judgment is not consistent with the intentions and behavior, it generates a guilt feeling. This feeling is expected to generate the neutralization techniques to nullify it. If a Danish respondent would indicate a high level of moral intention (strong ethical judgment) and would indicate a low level of moral action (low level of ethical behavior) it would imply that high feeling of guilt has been generated by this inconsistency. The higher the level of guilt, the higher level of neutralization techniques to be used, meaning that the bigger the gap is, the higher the level of neutralization techniques used is.

8. Introduction to Neutralization Theory

The Neutralization Theory (NT) was first proposed by Sykes and Matza (1957) to uncover the roots of juvenile delinquency. Deviant behavior is largely agreed to be something individuals learn. The Neutralization Theory was developed as a response to uncover what individuals learn that makes them act in deviant and unethical ways. The theory suggested that those participating in juvenile delinquency learn a set of justifications or rationalizations, "which can insulate him/her from self-blame and the blame of others" (Chatzidakis, Hibbert, & Smith, 2006).

The act of neutralizing not only works to eliminate negative feelings after ones delinquency but can also precede unethical behavior and make the behavior acceptable before it even happens (Sykes & Matza, 1957).

The neutralization act as a protection for the self-image making unethical behavior "acceptable" if not "right". Sykes and Matza (1957) argue that the ability to neutralize is creating delinquent behavior and they have divided the neutralization into five major types.

- **Denial of Responsibility** (DoR); the individual do not feel responsible for his deviant behavior. For example if the behavior is an accident or if the act is due to forces outside of the individuals control such as unloving parents, bad companions or a slum neighborhood. It is important to note that interpretations of responsibility is influenced by cultural constructs and not just idiosyncratic beliefs.

- **Denial of Injury** (DoI); the individual don't believe that his deviant or immoral behavior cause any real harm to potential victims. For example if someone steals a car, they may neutralize their guilt by arguing that the victim is wealthy and therefore no real damage was done.
- **Denial of Victim** (DoV); The individual behaving immorally may acknowledge that he is responsible for his actions and that his actions cause injury to another individual but he may neutralize by rejecting that the injured is a victim. For example, if an individual vandalize a property as a revenge he will not feel that the owner of the vandalized property is a victim.
- **The Condemnation of the Condemners** (CtC)*:* If the immoral individual acknowledge that he is responsible for his actions, that his actions cause harm and that the harmed person is a victim he may still justify his actions (neutralize his self-blame) by claiming that the condemners or victims are immoral themselves. One might argue that the police is corrupt and brutal and thereby justify violent actions towards the police without feeling guilt or self-blame.
- **The Appeal to Higher Loyalties** (AtHL)*:* the individual is responsible, acknowledge the injury and the victim and don't necessarily condemn the condemners but he still engage in immoral or deviant behavior because he is "sacrificing the demands of the larger society for the demands of the smaller social groups to which the delinquent belongs such as the sibling pair, the gang, or the friendship clique".

Each of these five techniques may be defined by the following statements:

1. I didn't mean to that
2. I didn't hurt anyone
3. They had it coming/it's their own fault
4. They are cheating me too
5. I didn't do it for myself

Although the Neutralization Theory was first meant as a sociological theory for understanding deviant behavior, the theory has spread to other areas of research where researchers have tried to understand why individuals act inconsistently with their intentions, beliefs and values. These areas include violence, criminal activities, work deviance, cheating and drug use (Brunner, 2014). Previous studies have therefore proved that the neutralization theory is applicable to understanding inconsistent behavior as long as the behavior involves the negligence of personal ethical concerns.

8.1 NT in Understanding (Un)Ethical Consumer Behavior and the Gap

The Neutralization Theory has also been used in understanding the gap between intention and action in ethical consumer behavior as is presented below.

Chatzidakis, Hibbert and Smith (2006) argue that the Neutralization Theory is a useful theory for understanding the consumer gap because the theory is well-established and provides a comprehensive framework, which "describes and predicts which self-justification strategies may be employed as a defense against dissonance and feelings of guilt consumers might otherwise experience when violating their internalized norms and values". (Chatzidakis, Hibbert, & Smith, 2006, p. 695)

Chatzidakis et al. (2006) proposed a reviesed version of the five neutralization techniques that is more applicable to understanding how consumers justify their unethical behavior. The techniques are presented here (Chatzidakis, Hibbert, & Smith, 2006):

1) Denial of responsibility (DoR): A circumstance in which one argues that s/he is not personally accountable for the norm-violating behavior because factors beyond one's control were operating; e.g. "It's not my fault I don't recycle, the government should make it easier".
2) Denial of Injury (DoI): A circumstance in which one contends that personal misconduct is not really serious because no party directly suffered as a result of it; e.g. "What's the big deal, nobody's gonna miss one towel!"
3) Denial of Victim (DoV): A circumstance in which one counters the blame for personal actions by arguing the violated party deserved whatever happened; e.g. "It's their fault; if the salesman had been straight with me I would have told him he undercharged me".

4) Condemning the condemners (CtC): A circumstance in which one deflects accusations of misconduct by pointing out that those who would condemn engage in similarly disapproved activities; e.g. "It's a joke they should find fault with me after the rip-offs they have engineered".
5) Appeal to higher loyalties (AtHL): A circumstance in which one argues that norm-violating behavior is the result of an attempt to actualize some higher order ideal or value; e.g. 'I'd like to buy more environmentally friendly products but the choice is limited and I like trying out different stuff'.

Consequently, ethically concerned consumer may be in need to "neutralize their attitudinally incongruent behavior after a situation in which they did not opt for the fair trade alternative" (Brunner, 2014).

The Neutralization Theory techniques makes the individual consumer evaluate his or hers inappropriate behavior as more excusable or acceptable and the Neutralization Theory is therefore applicable in any consumer setting that has an ethical content. Qualitative studies by Chatzidakis et al. (2004) and Chatzidakis et al. (2007) investigated the use of Neutralization Theory to understanding ethical consumer behavior and the consumption of fair trade products.

The researchers therefore argue, that the idea behind the Neutralization Theory – to explain why individuals behave in ways that is inconsistent with laws and social norms – is applicable to researching the previously mentioned gap between increasing awareness of and intention to ethical consumerism and the lacking action towards. In the next section, three previous study's studying ethical consumerism will be presented to further establish NT's capabilities to create an understanding of the gap. The first two studies are based on qualitative studies while the most recent study is a quantitative study of fair trade consumption and NT.

8.2 Previous Studies of Ethical Consumer Behavior using NT

Although the research is not extensive, research studying ethical consumer behavior using Neutralization Theory does exist (Chatzidakis, Hibbert, Mittusis, & Smith, 2004; Smith, Hibbert, & Chatzidakis, 2007; Brunner, 2014).

8.2.1 Qualitative Studies:

Chatzidakis, Hibbert, Mittusis and Smith (2004) used the Neutralization Theory in their exploratory and qualitative study of ethical consumerism. The researchers interviewed eight individuals for sixty to seventy five minutes. Their study reveals some “preliminary evidence that the concept of neutralization can be applied to a range of consumer behavior”. Their study also revealed that the use of neutralization techniques varied across ethical contexts and that the process of neutralization was dynamic and not always effective in dealing with the guilt and self-blame that consumers experience when acting unethically (Chatzidakis, Hibbert, Mittusis, & Smith, 2004).

Smith, Hibbert and Chatzidakis (2007) did a qualitative study with 18 participants that showed that consumers tend not use the Denial of Victim technique when discussing consumption of Fair Trade products. However, the following neutralization techniques were used (Chatzidakis, Hibbert , & Smith, 2007, p. 92):

1. DoR: “It is so much more expensive anyways and to be honest money is tight at the moment…”
   “I don’t think that supermarkets or shops in general, actively promote these things…”
   “I think people don’t know enough, they are not given much explanation…”
2. DoI: “In my view, the causes of unfair trading are systemic… (by buying Fair Trade) I’m not doing anything that contributes an improved trading system”
   “I think, the problem is too big to be dealt at the level of the consumer…”
3. CtC: “I think the issue of FT puts a lot of burden of fairness on the consumer”
4. Higher loyalty: ”…to be honest, I like trying new things… and I am not very keen on buying the same on and on”.
   “FT might be a consideration, but in general… when I go shopping in Sainsbury’s I look for the cheapest and nearest thing to me”.

Knowledge, price, conflict with self-oriented goals, large burden and lack of real contribution or change were the strongest justification for why consumers in this qualitative study would not buy Fair Trade products.

Chatzidakis et al.’s (2007) findings showed that neutralization is applicable in ethical consumer behavior.

8.2.2 Quantitative Study:

Brunner (2014) researched the Neutralization Theory in relation to buying or not buying fair trade products through a quantitative survey of 620 participants. His study is “…the first quantitative study applying Neutralization Theory to non-deviant consumer behaviour…” (Brunner, 2014, p. 202).

With inspiration from Chatzidakis et al.’s (2004, 2007) qualitative research Brunner (2014) creates his own interpretation of Sykes and Matza’s (1957) five neutralization techniques in relation to fair trade products:

- DoR; “Fair trade products are too expensive… I can’t afford them”
- DoI; Adapted as Denial of Benefits “Unfair trading is a result of the free market and fair trade can’t really do anything about it”.
- DoV; The consumer denies that the farmer’s life and work is bad or if the victim is physically absent or unknown one can deny his existence
- CtC; “If the farmer would just work harder or educated himself more he would be better off”
- AtHL; “In principle I always buy the cheapest product”

These techniques can be viewed as neutralizations or rationalizations following unethical behavior, but once these techniques are internalized, they might even precede unethical behavior.

Brunner (2014) present some specific measures for using neutralization strategies when buying fair trade products.

The researcher divides the neutralization techniques into internal and external neutralization strategies. The internal neutralization strategies are DoR, DoB (Denial of Benefits) and personal principal (higher loyalty). The external neutralization strategies are DoV (denial of victim/need) and CtC (accusation).

Brunner (2014) conducted his study in Switzerland as Swiss consumers have the highest per capita Fair Trade consumption and Switzerland has a long tradition for fair trade. The Swiss consumers are therefore considered ethically concerned and Brunner hypothesize that that people rather not agree with the neutralization statements.

Brunner (2014) also hypothesize that different techniques are used to different degrees in correspondence to the findings of Chatzidakis et al. (2007).

Brunner 2014) also studied the correlation between consumer behavior and attitude and beliefs towards fair trade, and the demographic factors related to consumer behavior.

The results from his study showed that:

- Internal strategies are a strong predictor for consumer behavior: the more the consumer agreed with internal neutralization strategies the less they bought → even more powerful than attitude and belief towards fair trade.
- External strategies were not a significant predictor of consumer behavior
- Of the two demographic predictors (age and gender) only gender (female) was significant

8.3 Critique

Despite receiving a lot of attention in sociological studies and more recently in marketing and business studies, the Neutralization Theory has not escaped criticism. The criticism varies from the fact that the Neutralization Theory is not applicable for any type individuals (for example those who by default don't follow civilized ethics and norms and thus don't have a need to neutralize self-blame) to the fact that the Neutralization remains undeveloped and relatively untested. In this section the limitations and critique of the Neutralization Theory is presented.

8.3.1 Lack of empirical assessment

Chatzidakis et al. (2004) argue that, although the Neutralization Theory is a well establihsed theory in understanding deviant behavior, there is a need to extend the research in consumer behavior. There is a need for application of Sykes and Matza's Neutralization Theory in extensive empirical studies in a variety of different consumer contexts. The effectiveness of neutralization in consumer contexts needs to be examined more thoroughly so that it can provide a basis for exploring ways in which consumers can be influenced, that is, in contexts where social well-being is depending on ethical consumer behavior.

Copes and Maruna (2005) argue that the Neutralization Theory remains badly underdeveloped and has only received mixed empirical support. The fact that the Neutralization Theory tries to understand unethical behavior as a theory of etiology might be a reason for this, as it makes it difficult to test. They also argue that the premises behind the Neutralization Theory needs to change so that not all excuses or justifications are considered "bad". Neutralization Theory believes that everyone should accept complete responsibility for one's actions, which is not plausible in reality (Copes & Maruna, 2005).

8.3.2 Neutralization Theory: Only for conventional individuals

Topalli (2006) criticizes the general Neutralization Theory as it only accounts for the guilt that conventional individuals who follow conventional values. On the other hand the Neutralization Theory is not applicable for the more nonconventional individuals who may not feel any guilt but rather feel proud when committing deviant and unethical acts. These individuals may actually find it attractive and desirable to behave unethically.

Several researchers agree that, although many deviant and criminal citizen may live in tough neighborhoods, they still make a choice to act unconventionally. Criminals may even do what they do because they enjoy it (Topalli, 2006).

Some deviant individuals find their unethical and even criminal acts to be mundane, inevitable and enjoyable. The desensitization of deviant and even criminal acts may come from continuous neutralization. The continuous neutralization eventually becomes “automatic and subsequently abandoned altogether because there is nothing to neutralize” (Topalli, 2006, p. 496). Neutralization Theory is therefore limited to cover only those who “maintain some attachment to conventional values or who at least understand and respond to the notion of guilt”.

8.3.3 Denial of Risk

Peretti-Watel's (2003) investigated the use of cannabis in relation to NT. He criticized the Neutralization Theory for mostly being applicable when individuals act in ways that are inconsistent with society's norms and values and not when the behavior is only affecting the individual. The study found that individuals instead of simply neutralization every deviant act can simply deny the risk when they act in ways that are inconsistent with their own beliefs (Peretti-Watel, 2003).

8.4 Discussion

Despite the criticism of the Neutralization Theory the researchers still argues that the theory is solid tool for understanding the gap between ethical consumer intention and consumer action. The fact that the Neutralization Theory may have lacking empirical assessment in the ethical consumer behavior does not make it inapplicable as such. The researchers argue that the theory is well-established and applicable in any research studying inconsistency between intention and actual behavior. In this case the use of Neutralization Theory in understanding for example criminal behavior and work deviance can also be used as evidence for the effectiveness of the Neutralization Theory to understanding the gap between intention and actual behavior.

The fact that the Neutralization Theory is only applicable when individuals behave inconsistently to their intentions is seen as unproblematic for the application of the theory in this research. The research is based on a quantitative consumer study in Denmark, which is one of the worlds most developed countries both financially and socially. Denmark is a leading nation in terms of equality and ethicality in general and previous studies and statistics has confirmed that Danish consumers have high ethical intention and are also purchasing relatively (to other countries) ethical products (e.g. Fair Trade).

Denial of risk is also avoided in the research. Global warming and poverty has been subject to much interest and research showing the importance of these issues. Many Danish institutions and organization acknowledge the impact that textile and clothing has on the environment, animal welfare and social issues (child labor, slave labor, poverty etc.).

The Neutralization Theory is a well-proven theory in understanding the gap between intention and action. The theory has successfully been used in qualitative and quantitative consumer research regarding Fair Trade products. The authors therefore argue that the Neutralization is applicable in understanding the gap between consumer intention and consumer action in regards to textile and clothing consumption.

9. Conceptual Framework

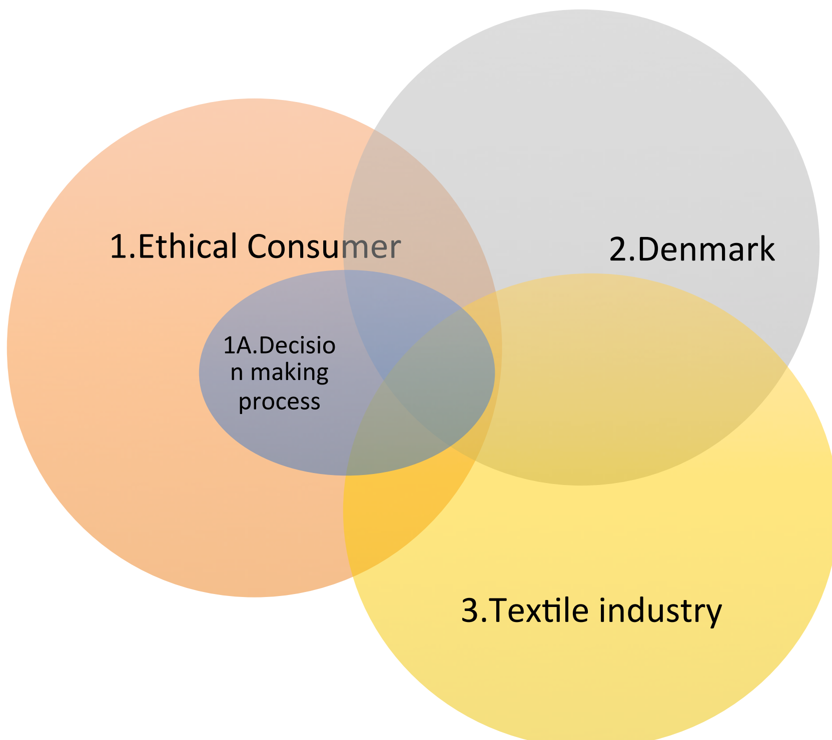

Figure 15 – Scope of the project - Own creation

The actual thesis is researching a phenomenon that takes place within the decision making process of the ethical consumer. This phenomenon is investigated in the context of Denmark and the textile industry. Therefor it can be said that the scope of this project is focused on an effect within the decision making process of the Danish ethical consumers when it comes to buying textile products.

Among the consumers exists a phenomenon that captured the attention of many researchers: there are many consumers stating a will to buy products that were made ethically, but not so many actually buy them. The literature, which regards the ethical consumer, investigated this gap through two perspectives (Carrington, Neville, & Whitwell, 2010):

- One is considering the methods used on the researches that identified a gap between consumers’ desire and action. There were mostly employed self-reported surveys. The scholars suggested that by the self-reported surveys consumers exaggerate the importance given for ethical matters when it comes to buying products.

- By the second perspective the gap was analyzed by the use of different frameworks represent and explain the processes where the gap is taking place. Decision making process is one of the methods used by many authors that appealed at this perspective.

The actual thesis is going along the second perspective. The authors have proposed to verify through H1 if there is a GAP between MI and MA. As it was discussed before, the H-V model indicates the presence of guilt when the MI are not transformed into MA. The guilt is expected to be nullified through the neutralization techniques. The actual research is investigating if these techniques are influencing the GAP and the MA by H2. Further on, it is questioned the correlation between socio-demographical factors and the neutralization techniques by H3. The plan of the actual research is represented in figure 15.

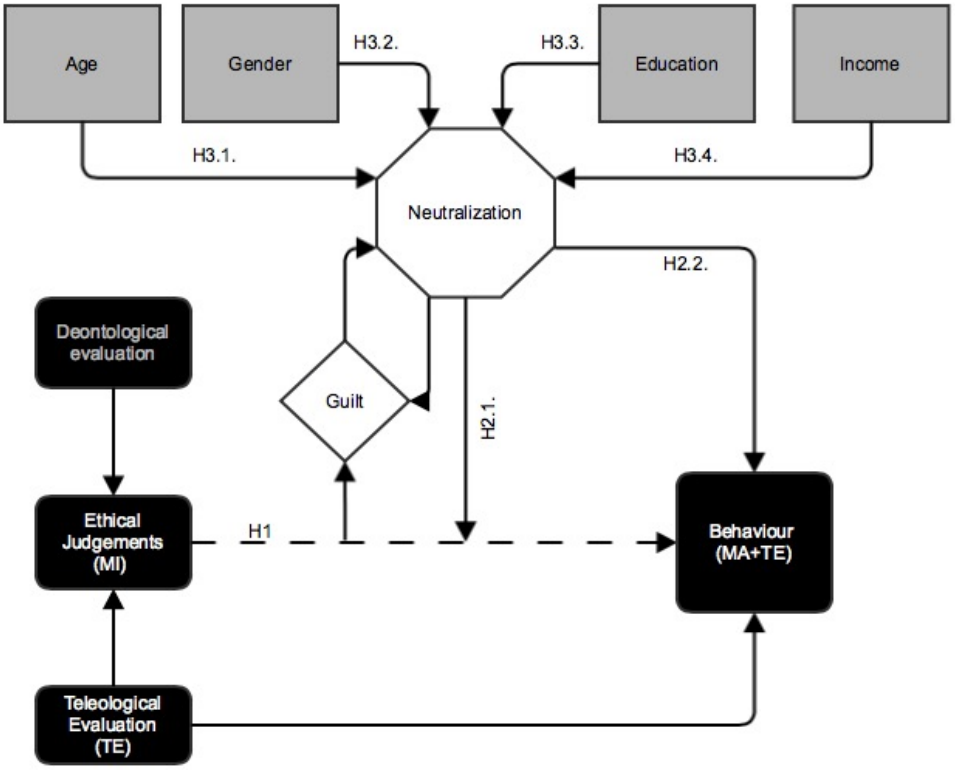

Figure 16 – Conceptual framework

The MI are considered to be corresponding to the ethical judgment factor in H-V model and for its assessment were addressed three statements through the questionnaire. Within these statements there are segments that were projected to invoke the teleological evaluation and deontological evaluation (see figure 16).

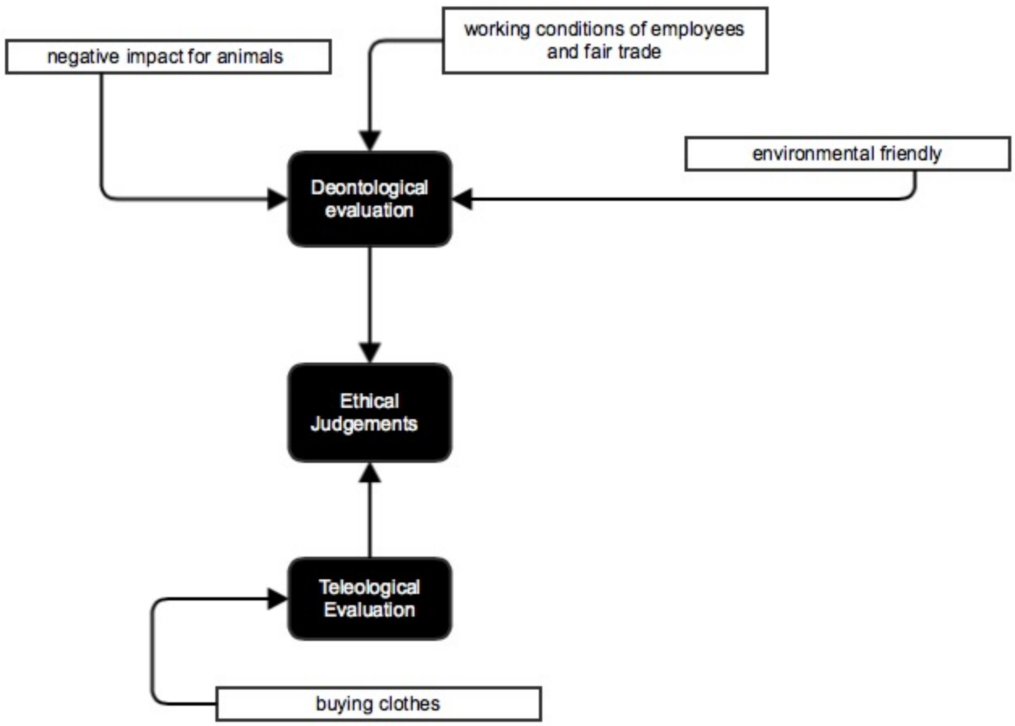

Figure 17: Invocation of deontological and teleological evaluation

The characteristics of the products presented in the statements (e.g. no negative impact for animals, environmental friendly, fair-trade, child labor avoidance etc.) are expected to invoke the deontological norms (moral norms and personal values) and generate a deontological evaluation, among the Danish consumers, which are part of a very sustainable. Therefor the respondent when it's communicating its intention of buying is expected to represent its ethical judgment or moral intentions. The aforementioned characteristics of the products could have affected also the teleological evaluation, as some consumers could associate those characteristics also with possible consequences (e.g. cost, quality, etc.). The teleological evaluation is expected to be invoked by the idea of buying this kind of products (clothing).

10. Analysis

H1. There is a gap between MI and MA.

The first hypothesis analyzes whether there is a gap between consumer intention (MI) and consumer actions (MA). The hypothesis is tested by pooling the responses to the three questions pertaining to MI, aggregating them into a single variable as an average of the three initial ones. The same method was applied to MA calculation. Having both variables made of similar questions and on an identical scale, an investigation of the gap level between intentions and actions is possible. Once the authors analyze whether there is a gap, a significance level has to be checked.

With the investigation the authors have identified and confirmed that there indeed is a gap between the intentions and actions of the Danish consumers in regards to ethically made textile products and that it is statistically significant at **one percent.**

The testing of hypothesis begins with a comparison between mean values of MI and MA, which are found to be 3.46 and 2.57 respectively. By a simple look at the mean values it can be seen that the gap is of considerable size. However, for the hypothesis to be correct and the GAP to be empirically present it has to be statistically significant. For this purpose the within-subjects t test is employed. The ratings of the moral intentions (MI) are significantly different from the ratings of moral actions (MA). The GAP's mean is equal to 0.89 and that it is statistically significant at 1%. The statistically significant difference between the means supporting the first hypothesis relating to the gap presence.

Therefore in the study the GAP variables takes the form of:

GAP = MI – MA = 3.46 – 2.57 = 0.89

H2. The neutralization employed has an influence on the consumers' ethicality

The second hypothesis analyzes the main phenomena of the project of whether the neutralization strategies have an influence upon the ethical consumer. It also checks the effect of neutralization techniques on each of the action variables independently. Both of the sub-hypotheses are analyzed in OLS regression.

Prior to regression initiation the authors check if a linear relationship between dependent and independent variables is present. Analysis of scatterplots reveal that the relationship is linear, thus OLS is a good fit.

H2A: The neutralization techniques have a negative influence on the MA

The initial analysis of the model reveals that model fit is good as adjusted R square is 0.139. This level of R square indicates medium size effect (Cohen, 1988). The non-adjusted R square of the model is 0.152 thus the independent variables included in the model explain 15.2% of the variance in the dependent variable. Econometrically it is considered a percentage on the lower end, however in social sciences it is considered good. This level of model fit in social sciences research is moderate due to the fact that capturing all omitted or unobservable variables is improbable and often impossible due to their social nature. Furthermore, Durbin-Watson statistic has a value of 1.980. This value is in the critical range of 1.5 to 2.5, thus implying that first order auto-correlation is not present.

The F-test of the OLS regression with a null hypothesis that there is no linear relationship between the variables, is significant at 1%. This means that there is a linear relationship between the variables included. The F statistic is 11.834 and significant at 1%.

Table 4 presents the output of the OLS model, reporting standardized beta (B) coefficients and their significance levels. Beta coefficients definite the relative power/influence of the factor and its direction in relation to dependable variable. Furthermore, the table includes multicolinearity tests of which results are reported in the collinearity column. In the collinearity diagnostics the tolerance level should be above 0.1. Alternatively the VIF value has to be below 10. Therefore multicolinearity is not present. Therefore the authors conclude that the model fulfills assumptions and is statistically significant and thus is a viable tool for analyzing and explaining the dependent variable, MA. Statistically significant relationships are marked in differently.

Table 4 - OLS Regression model for H2A

Model		Stand. Beta	t	Sig.	Collinearity Statistics	
					Tolerance	VIF
Factors	(Constant)	3,142	12,493	,000		
	DoR	,006	,106	,916	,794	1,260
	DoI	,223	3,822	,000	,752	1,329
	DoV	-,028	-,365	,715	,432	2,313
	CtC	,079	1,042	,298	,449	2,228
	AtHL	-,428	-6,516	,000	,596	1,679

Thus the fitted model becomes:

MA = 3.142 + 0.223*DoL – 0.428*AtHL + e

The OLS regression model reveals that the main factor influencing the moral actions that people make is the personality, personal preferences and other innate or otherwise unobserved variables. This factor is denoted as a Constant ($\beta 0$), which is equal to 3.142. The name of this factor, constant, implies that if all other factors are equal to zero, the MA level stand at 3.142.

There were also identified two more factors which have influence on MA and are statistically significant. One factor is positive and the other is negative. The factor that has a positive impact is DoI, denial of injury. It has a coefficient of 0.223, which means that each one unit increase in DoI increases MA by 0.223 points, holding all other variables constant. DoI variable is statistically significant at 1%. This finding means that as the denial of injury level rises, the level of moral actions rises as well.

The second factor, having a negative impact on MA, is AtHL. It has a negative coefficient of 0.428. This means that each unit increase in AtHL decreases MA by 0.428 per unit increase. This is a significantly stronger effect on MA than that of DoI, and it is significant at 1%. The factor implies that the more appeal to higher loyalties people exhibit, the less willing the person is to perform a moral action.

Presence of significant relationships and effects from independent variables on the dependent variable leads the authors to conclude that the **H2A cannot be supported or rejected**.

H2B: The neutralization techniques have a positive influence on the GAP

The analysis of the model shows that adjusted R square is 0.149, hence model fit is good and indicates a medium size effect (Cohen, 1988). The R square of the model is 0.133, which means that independent variables account for 13% of the dependent variable's variance. Durbin-Watson statistic is equal to 2.012, therefore it can be concluded that auto-correlation is not present. The F-test of the OLS regression is significant at 1%, showing that there is a linear relationship between variables of interest. The F statistic is 9.587 and significant at 1%.

Table 5 summarizes the model findings for the H2B OLS model, consisting of standardized beta coefficients, their significance levels, and checks for multicolinearity. The findings indicate that there is no multicolinearity.

Table 5 - OLS regression for H2B

Model		Standardized Coefficients Beta	t	Sig.
1	(Constant)	1,093	3,009	,003
	DoR	,302	5,250	,000
	DoI	-,163	-2,746	,006
	DoV	,193	2,486	,013
	CtC	-,206	-2,716	,007
	AtHL	-,199	-2,718	,007
	MI_MA	-,191	-3,322	,001

Therefore the fitted model becomes:

GAP = 1.093 + 0.302*DoR – 0.163*DoI + 0.193*DoV – 0.206*CtC – 0.199*AtHL – 0.191*MI_MA + e

Regression findings indicate that there are five variables of statistically significant influence on the dependent variable GAP, and an interaction term. Strongest positive impact is supplied by the DoR, significant at 1%. Each unit increase in DoR increases the gap by 0.302, holding all other things constant. Similarly the second strongest positive impact is made by DoV, which is significant at 5%. Each unit increase in DoV increases the GAP between consumer intentions and actions by 0.193. These two variables imply that as denial of responsibility and denial of victim rises, the gap between moral intentions and moral actions widens.

On the other hand, the GAP is also shrunk by other three variables. In the regression those are denoted with the minus sign. The first variable, with stronger effect, is CtC. CtC is significant at 1% and each unit increase in it decreases the GAP by 0.206. Similarly the second variable, AtHL, is significant at 1%. Each unit increase in it decreases the GAP by 0.199 points. Lastly, DoI, significant at 1%, decreases the gap by 0.163 per point increase in it. This finding implies that as the application of neutralization strategies related to condemning the condemners, denial of injury and appeal to higher loyalties rise, the gap between moral intentions and actions decreases.

Furthermore, it can be seen that the interaction term between MI and MA has a negative effect of -0.191 per one point increase, significant at 1%. This, however, is not as straightforward interpretation. The interaction term means that the effect of MI on gap is different for each value of MA. Similarly, each value of MA has a different effect on gap based on the value of MI. This unique effect of MA on gap is not limited to MI, but also depends on the values of only intercept's coefficient (-0.191) but also on the coefficients (Beta one to five) and values of neutralization strategies, as they have been found to have influence on MA in H2A. The intercept essentially gives a slope for the relationship between MA and gap when MI is equal to 0; and the coefficient for MI gives the slope for the relationship between MI and gap when MA = 0. However, as the scale does not have the value of 0, the same theory applies when the value of those variables equals 1, which appeared 4.5% of times for MI and 14.3% for MA.

The authors cannot make a definite conclusion of whether the GAP is influenced positively by the neutralization strategies, however there is enough evidence for **partial support**. The findings indicate that two out of five neutralization strategies have a positive effect, the other three have a negative effect,. Therefore the authors **conclude that the H2B is** partially **supported**.

H3. There is a relationship between the socio-demographic factors and the neutralization level

The third hypothesis analyzes neutralization strategies relation to socio-demographic factors. Four socio-demographic dimensions are considered: education, age, gender and income.

The first two sub-hypotheses analyzing whether factors differ in importance across age and gender are tested using t-test and ANOVA tests. The age and gender are chosen as independent factors, and all of the neutralization techniques as dependable ones.

H3A: Younger consumers are more likely to use neutralization techniques

Upon conducting independent samples t-test the authors have identified that there is a number of neutralization strategies that are used by younger consumers (below 25 years old) than that used by older consumers. However, overall the older consumers appear to use neutralization strategies to a higher extent than youngsters. Table 6 presents the findings, with green color outlining the significant statistics.

Table 6 - Independent samples test for age group differences

Independent Samples Test

		Equality of Variances		t-test for Equality of Means			
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference
DoR	Equal variances assumed	,072	,789	2,603	334	,010	,23353
	Equal variances not assumed			2,572	282,311	,011	,23353
DoI	Equal variances assumed	7,384	,007	-4,978	334	,000	-,52108
	Equal variances not assumed			-5,219	331,228	,000	-,52108
DoV	Equal variances assumed	5,292	,022	-4,159	334	,000	-,45850
	Equal variances not assumed			-4,301	324,139	,000	-,45850
CtC	Equal variances assumed	22,122	,000	-4,402	334	,000	-,42128
	Equal variances not assumed			-4,678	333,976	,000	-,42128
AtHL	Equal variances assumed	1,136	,287	-2,311	334	,021	-,25132
	Equal variances not assumed			-2,334	304,726	,020	-,25132

To begin with, it can be seen that DoR and AtHL variables fail to reject the zero hypothesis of Levene's statistic, which states that variances are equal. This means that for those two variables variance vary in a similar manner, therefore the values of those variables between older and younger groups move in similar pattern. Dol, DoV and CtC have rejected the null hypothesis and therefore their variances are statistically significantly different between groups in at least 5% significance level.

The test for equality of means is rejected for all five neutralization strategies in at least 5% for each variables. This means that neutralization strategies' values and their means differ significantly between the two groups. Last column in the table presents the mean difference between young and old group of people, which is calculated as the mean value for the young group subtracted by the mean value of the older group. The only strategy that the group of people below 25 years old employ to a higher extent than those of and above 25 years old is denial of responsibility (DoR). Other four neutralization strategies are more utilized by the older group, with means higher than of youngsters by: DoI by 0.521, DoV 0.459, CtC by 0.421 and AtHL 0.251.

This leads the authors to conclude that the **H3A is rejected**, as neutralization strategies re much more utilized by the older generation.

H3B: Men are more likely to use neutralization techniques than women

The speculation that men are more inclined to use neutralization techniques, and therefore act differently from what they originally intended has been confirmed. Table 7 presents the findings for gender differences in regards to neutralization.

Table 7 - Independent samples test for gender differences

		Equality of Variances		t-test for Equality of Means			
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference
DoR	Equal variances assumed	,058	,811	,092	334	,926	,00835
	Equal variances not assumed			,092	297,142	,927	,00835
DoI	Equal variances assumed	,159	,691	2,328	334	,021	,24975
	Equal variances not assumed			2,339	306,986	,020	,24975
DoV	Equal variances assumed	3,215	,074	4,183	334	,000	,45957
	Equal variances not assumed			4,275	322,216	,000	,45957
CtC	Equal variances assumed	,371	,543	2,778	334	,006	,26956
	Equal variances not assumed			2,747	288,927	,006	,26956
AtHL	Equal variances assumed	,032	,859	5,580	334	,000	,58314
	Equal variances not assumed			5,576	300,940	,000	,58314

Only DoV Variable has a statistically significantly different variance between genders at 10%. DoR, DoI, CtC and AtHL all fail to reject the null hypothesis that the variance of the variables between males and females are the same. This means that their variances move in a similar pattern and therefore some similarities might be expected.

DoV has been found to have a statistically significantly different mean between males and females, significant at 1%. The mean difference between males and females is 0.46. Similarly CtC also has statistically significantly different means between genders at 1%, the difference being 0.27. AtHL variable follows the same pattern, along with DoI, both with significantly different means at 1% and 5% respectively. The mean differences are 0.583 and 0.25 respectively.

These findings leads the authors to strongly **confirm the H3B hypothesis** that males are more likely to employ neutralization strategies.

H3C: Level of education is negatively correlated with the use of neutralization

Correlation analysis reveals that only two of the neutralization strategies have a statistically significant correlation with education. Neither of which, however, is negative. DoR, statistically significant at 1%, has a positive correlation of 0.16, which is low. CtC variable has a low correlation with education of 0.1, significant at 10%.

Therefore the authors conclude that the **H3C hypothesis is strongly rejected**. Test results are presented in table 8**.**

Table 8 - Correlation statistics of Education and neutralization techniques

		DoR	DoI	DoV	CtC	AtHL
Education	Pearson Correlation	0,158	,002	,018	,096	-,069
	Sig. (2-tailed)	,004	,973	,739	,077	,210

H3D: Income is negatively correlated with the use of neutralization

Analysis of income correlation with each of the neutralization strategies reveals that it is predominantly positive. DoR, DoV and CtC variables have a statistically significant relationship with Income at 1%, and DoI is significant at 5%. Income correlation with DoI is 0.13, with DoV it's 0.2 and with CtC it's 0.15, all of which are low. Lastly, DoR is the only one with a negative correlation, which is equal to 0.21, which is still in the low range of correlation.

The findings lead the authors to **reject the H3D hypothesis**. Table 9 summarizes the findings.

Table 9 - Correlation statistics of Income and neutralization techniques

		DoR	DoI	DoV	CtC	AtHL
Income	Pearson Correlation	-,214	,131	,198	,154	,020
	Sig. (2-tailed)	,000	,016	,000	,005	,713

11. Discussion

The aim of this chapter is to make sense of the findings in the analysis chapter through discussion. What does the findings mean? What is behind the findings? What are the consequences for businesses and consumers? Each hypothesis is discussed separately before a summary is presented in the conclusion chapter.

Hypothesis 1: There is a gap between MI and MA

The analysis of the survey results proved that a gap is present between MI and MA in the textile industry among Danish consumers. In other words, not all Danish consumers that have moral intentions, actually put them into practice. The gap is identified at an average level of 0,89 out of a range from 0 to 4. Even though there is not much previous research to compare with, the gap is relatively considerable, as essentially a quarter of intentions does not materialize. This implies that 25.7% of MI does not become MA.

The fact that the gap is small-to-medium sized could be a result of the chosen methods for investigation. The reason can be that ethicality in textile and clothing does not stand out from ordinary ones, lack visual signals and cues, or can be simply difficult for consumers to recognize and differentiate compared to unethical clothing. Respondents may therefore have over- or underestimated their actual ethical clothing consumption. Social pressure can also be a potential reason for overstating one's own ethicality. Similarly, as denoted in Validity and Reliability chapter, the measures for capturing ethical considerations might be suboptimal. These potential reasons will be further discussed in chapter 12 Limitations.

The fact that consumers' MA does not follow their MI remains. Interestingly the consumers themselves are aware of this, yet do not appear to do much to adhere to their intentions. This can be interpreted as a big untapped opportunity for ethical clothing companies. In other words, there seems to be an unmet demand for ethical clothing and by understanding what is causing and influencing the gap, companies can fill the void. That is why the next hypothesis becomes interesting. The second hypothesis investigates whether the techniques of neutralization have an effect on the gap.

Hypothesis 2: The neutralization techniques have an influence on the consumer's ethicality

The interpretation of the neutralization technique's influence upon the GAP has been made using the deductive reasoning. The results of the analysis were used to identify the value and the direction of influence (e.g. negative, positive). The neutralization techniques aimed at defining the meaning of the influence and lastly the decision-making process models were considered in order to determine how the GAP is influenced, considering the components of the models. To ensure an easy understanding and comparison between the variables the interaction term has not been included in the discussion. These techniques are predicting just a part of the GAP level, as there are unobserved and latent variables, which do not operate in the analysis. This fact, however, does not pose any issues as the analytical view assumes that all other variables and factors that are not included are constant.

The neutralization techniques have been found to be good predictors of the GAP and MA. However, unexpectedly they have an effect in both directions for both dependent variables. The neutralization techniques can exert both, positive and negative influence on MA and Gap.

H2.1. The neutralization level influences the MA level negatively

The Danish consumers' MA prove to be influenced by two techniques of neutralization.

(1)Firstly in positive way by the DoI which is represented by following statements:

- The problem is too big for consumers to solve
- The reason for unfair trade are market based - buying ethically made textile don't make a big difference

Meaning that the more a consumer agrees with these statements, the more frequent he/she buys ethical textile products. Indicating that the more pessimistic consumers are in regards to their power when it comes to the ethical matters of clothing, the more likely they are to buy ethically made textile. This might be just an effect of Danish culture whereby individual believes that if he/she performs an action, even though it has small overall impact, that other will follow suite and start behaving in a similar manner. It can be thought of in two ways, as either a snowball effect where a small change invites other changes; or as a ripple effect, when a small impact resonates and becomes stronger/bigger over time. Both of these are viable explanation due to Danish being closely-knit society with an extremely strong and dominant (population wise) middle class.

(2)Secondly, a AtHL has a strong offsetting effect compare to DoI, meaning that it has an opposite effect on MA (-0,428 compared to 0,223). The AtHL was evaluated using the following statements:

- In principle I buy clothing after style and price
- I'm not the kind of person who buys ethically made products

This shows that the more a person agrees with these statements, the less frequently he/she acts in a moral way. Another way to say it would be that consumers buy clothing based on preferences, such as by style, quality and the price, rather than based on the clothing's ethical characteristic. Meaning that when style and price are factors to be considered as potential consequences in the decision making process, the teleological evaluation gets a high value, higher than the deontological evaluation. This fact can even lead to an ethical judgment where the consequences are much more important than the ethicality of the product.

According to these, if an ethical producer and seller would not give attention to the communication to the Danish consumer, of the ethical attribute of the clothing, but rather to give more attention to the design feature of the product, a rise in demand would be generated. From this we can see that if the companies want to tap into this potential and, likely, create a niche market or target a specific consumer segment, a combination of ethical production, cues and design features would be most important.

H2.2. The neutralization level influences the gap level positively

The GAP is influenced by all neutralization techniques: by three of them negatively and by two of them positively. Results indicate that the more respondents agreed with the DoR or DoV statements (see table 10), the bigger is the GAP. The other three techniques prove an opposite effect; the more the respondents agreed with the DoI, the CtC or the AtHL, the smaller is the GAP.

Table 10 - Neutralization Techniques Statements and the effects of variables on gap based on direction

Neutralization Techniques Statements		Beta	GAP
DoR ↑	Buying ethically made products is too expensive – I can't afford it	0,302	↑
	I don't know about ethically made products		
DoI ↑	The problem is too big for consumers to solve	-0,163	↓
	The reason for unfair trade are market based - buying ethically made textile don't make a big difference		
DoV ↑	The textile workers are not that badly off	0,193	↑
	The textile workers in developing countries are not victims who need to be helped		
CtC ↑	It's the developing countries own fault that they are in this situation	-0,206	↓
	If the textile workers would work harder they would be better		
AtHL ↑	In principle I buy clothing after style and price	-0,199	↓
	I'm not the kind of person who buys		

	ethically made clothing		

Each point increase of DoR determines a positive increase of GAP by 0,302 points. So to speak, the more the consumers agree with the following statements, the bigger is the GAP between their MI and MA. Similarly each point increase in DoV increases the distance between MI and MA by 0.193 points. Conversely, an increase in DoI, CtC and AtHL decreases the gap by 0.163, 0.206 and 0.199 respectively, per point increase in respective variables.

As it can be seen in table 10, the more the Danish respondents agree with the statements of denial of responsibility (DoR) the more the GAP is increasing. By DoR, Danes sustain that their financial resources and their limited knowledge in regards to ethical products are reasons for not behaving ethically when it comes to buying. Within the decision making process of TRA these can be well considered as the perceived behavioral control. Therefor the GAP is determined partially by the perceived behavioral control that is sustained through DoR. Among the H-V model it can be said that a part of the GAP is determined by the consideration of ethical clothing's cost, as a consequence of buying it or by not considering the nature of the problem perceived (i.e. the need of a cloth) to be ethical because of the limited knowledge. Hunt and Vitell (2006) argue that when the problem is not perceived as having ethical content, some of the model's elements are not involved in the decision making process. Similar interpretation comes from denial of victim (DoV) variable, which essentially absolves the respondent from considerations of guilt when buying unethically made product. The consumers, in their decision making process, might not consider the life or work of those that produce the clothes that the person is buying as a viable consideration, or as something that the person him/herself could change, and thus ignore it altogether.

Conversely, denial of injury (DoI) appears to decrease the gap. It can be simply because people believe in the power of change, or in their personal capacity to influence things. This leads, at least in the current research, to a decrease in the gap between actions and intentions. Although this is somewhat paradoxical, since DoI is closely related to DoV, they have different directions.

It might be simply because one of the variables is more personal for the person who performs the consideration or purchase, and the other is, at least viewed as less personal.

While the above outlined result discussion can be explained and substantiated, the authors have identified two variables which baffles: CtC and AtHL decrease the gap. The authors did not find possible explanations of this in the literature, nor could deduce a reasonable and reliable explanation of such finding. The authors do not know why peoples' choice to consider that the bad state of a country or their resident workers (CtC) seems to lower the gap. Similarly the AtHL variable, capturing peoples' selfishness or adherence to personal values or preferences whilst ignoring that of others should increase the gap as they decrease the likelihood of ethical decision making or ethical purchase. The opposite appears to be true for an unknown reason.

The ignorance in both of these cases (CtC and AtHL) should actually work in a different direction and increase the gap, rather than decreasing it. The most likely explanation is that the CtC and AtHL variables simply capture the effect of some other unobserved variables, or that they themselves are dependent variables of many other influencers. This, however, remains to be seen in future researches.

In regards to the denial of victim (DoV) statements, Danes consider that employees working in the textile industry are victims, therefore the GAP becomes bigger. According to the H-V model, a bigger GAP is caused ignorance of the ethical judgments, which leads to an execution of alternatives decided through teleological evaluation only. Thus Danes that don't consider the labor force as an injured party of the textile industry are ignoring the ethical judgment and are more driven by teleological evaluation when it comes to act of buying a clothing product. The authors must acknowledge the risk that the results in regard to the DoV technique could be influenced by the author's choice of questioning just one side of the ethicality, the workforce. If also the other two concerns, the environment and the animal issues, would have been specified in the DoV related questions, there is a chance that the results would be different.

Contrary to that, questioned persons indicated that higher level of agreement with the CtC statements are followed by lower gap levels. There are individuals, which believe that the ethical issues that the clothing industry is facing are not important for themselves as individuals. The consumers appear to consider that one of the matters would be solved if the employees would work harder. The more the respondents agree with the CtC statements the smaller the GAP is within their MI and MA. If these beliefs are strong, they would prove that their personal values are not at high level, thus deontological evaluation being the cause of small gap between MI and MA, both being at a low level.

Considering the last neutralization technique AtHL, the consumers seem to not value the ethical characteristic of the clothing, but rather to price and style of the clothing. As this the consumers' interest in style and price rises, the gap lowers. This type of individuals that sustain their preference strongly, are having an ethical judgment that is strongly influenced by teleological evaluations. Their teleological evaluation is expected to be determined by the design and the price of clothing as perceived consequences that present high desirability for this type of individuals. Also, their MI are expected to be smaller because of lower set of values and stronger effect from the teleological evaluation.

In conclusion, if the teleological evaluation gives value to the cost as a consequence, the GAP is increasing. Also, if the consumer would have more knowledge in regards to ethically made clothing, the gap would decrease. The deontological evaluation would have bigger impact in the decision making process by determining more ethical decision to be converted in behavior.

The more the respondents agree with the statements of DoI, CtC and AtHL the smaller the GAP is. The gap can decrease either if MI decreases towards the level of MA, either if MA rises towards the level of MI. By these two statements respondents sustain that the reason for not buying ethically made clothing, is the believe that by buying those products big impact will be generated and they do not have enough power to make a chance/impact upon those matters. Thus the respondents do not see it as a potential consequence the resolution of ethical problems that textile industry is facing, generated by the acquisition of an unethical product. This fact is also influencing their behavior through the teleological evaluation that can suggest an alternative without ethicality consideration. It can be concluded that the consumers which sustain the negative variables strongly, are more driven by the teleological evaluation, rather than the deontological one, which could be low in value. Thus their MI level is expected to be low and therefor the gap is not small.

Hypothesis 3: There is a relationship between the socio-demographic factors and the neutralization level

Socio-demographic factors are often key determinants in market segmentation and understanding their relationship with neutralization techniques provides valuable information for marketers. The four factors analyzed for H3 will be discussed separately one by one.

H3.1. Younger consumers are more likely to use neutralization techniques

The analysis proved that the H3.1. hypothesis is rejected as older consumer were proven to use neutralization techniques to higher extent than younger ones except when it came to DoR. Based on the H2 we can assume the neutralization technique is increasing the gap, more for the young people than for the old. On the other hand, older consumers seem to be less ethical as they employ four of the techniques more frequently. This is contradicting to other research on ethicality and there can be several reasons for that. First of all, younger consumers are savvy users of the internet where they can get endless information about environmental, animal and social issues (Chen, 2013). This may contradict the DoR; however, it can be an indication that younger consumers' want more information in spite of their ability to find it online. The fast pace of the modern society, in particular the online society with countless of information available, younger consumers might have high demands in terms of receiving information. Clothing companies and organizations fighting for ethicality in the industry are not effective enough in providing and spreading this information. Another reason can be that the heavy use of social media have connected especially young consumers globally therefore creating more concern and understanding for conditions in other areas of the world (Nielsen, 2014).

H3.2. Men are more likely to use neutralization techniques than women

H3.2. is strongly supported, resulting that men do use the neutralization techniques more than women do. This finding is consistent to previous research, which suggested that women are more ethical than men. One could argue that women are more sensitive and therefore use the deontological evaluation more than men do, by creating a need or desire to behave more ethically, while men are more direct and "cold". However, being one way or the other is not necessarily always ethical as ethicality can also be to "stick to the rules" even if it has a bad consequence for one or more people, as long as the overall consequence is "better" (Dobrin, 2014). The argument has also been that since women have been subjected to inequality they are more likely to respond with understanding in relation to ethical issues (Pomeroy, 2005). The discussion indicates that marketers should focus on the female segment when communicating the importance of ethicality. However, ethicality can also be successfully communicated to men by including the whole picture. An example could be to introduce cold fact and numbers regarding the environmental damage, the number of slave workers and so on.

H3.3. Level of education is negatively correlated with the use of neutralization

This sub-hypothesis is strongly rejected with only two techniques (DoR and CtC) showing a significant correlation with education, but neither of them achieving even medium correlation level. The relationship is positive meaning that consumers with higher education are more likely to use the techniques. A reason can be that the high level of information through the internet makes formal education insignificant as an indicator for neutralization and thus ethicality. DoR indicates that the higher education level a consumer have the more he will use the technique of DoR. In terms of needing more information it can be argued that higher educated people in general are more critical about the information they get and therefore demand more (and reliable) information about ethical clothing before they make a purchase (MA). More highly educated people are more likely to be aware of the complexity of producing textile and clothing and therefor they more easily acknowledge their lack of knowledge in the area (NFA, 2015). In relation to the CtC one can argue that higher educated people demand more from others including the developing countries and the textile workers. This can be explained by the fact that higher educated people in Denmark tend to vote less towards socialist parties and more towards liberal parties (Winther, 2011) with values that reflect that each individual is responsible for himself (Venstre, 2015). To reach higher educated people companies must provide more information that can only be viewed as reliable when communicating ethicality in their textile and clothing. It seems that higher educated people demand more responsibility from developing countries and/or textile workers. To reach this segment, marketers must brand the ethicality as a way of helping others help themselves, rather than simple charity. However, the limited number of significant techniques, with relatively low correlation, imply that the findings should be viewed with skepticism.

H.3.4. Income is negatively correlated with the use of neutralization

H3.4. is rejected meaning that lower income does not mean more use of neutralization techniques. The findings suggest that the opposite relation is present. DoR is the only technique that proves a significant negative correlation between income and the use of neutralization. This correlation would have been quite unusual and illogical since the price dimension is present in this technique. However, the other significant techniques DoI, DoV and CtC proved the opposite results. A survey conducted in 2015 by Organic Farming (Økologisk Landbrug) in Denmark found that the consumer under 29 years old, representing mostly student and thus the lowest income group, were the most frequent consumers of organic products. The fact that younger consumers are growing up with organic food and that they are becoming increasingly aware of their ability to make changes through behavior have been presented as causes for the survey results (Schoen, 2015). It might not be surprising that younger consumers, who typically have a lower income, acknowledge the importance of ethicality in textile and clothing given that it is a relatively new and growing trend (Moody, 2013; Sorren, 2013). For marketers, this means that there is a huge potential in promoting ethical clothing to a lower income segment, most likely a segment of young consumers who are also students. However, the marketers should be aware of the price dimension as it also plays a role for this consumer segment.

12. Limitations

The time frame and limited scope of the research have an effect on the results of the actual research. There are factors that even though could have an impact upon the results, have not been taken into the investigation.

Limited Knowledge: To the researchers' knowledge, no certification for ethical clothing is widely known by consumers as for example in the food industry with Fair Trade. Consumers therefore are not always aware of whether their purchase is ethical or not. This is further supported by the fact that the production of textile and clothing is highly complex and even if a part of the production segment would prove to be ethical, there are chances that others are not. So to speak, a textile product has limited chances to be declared fully ethical. By this, the respondents could have encountered difficulties and errors in communicating their real consumption frequency. The researcher tried to reduce this limitation by produced a short but precise definition ethical clothing. However, the provided definition is not without interpretations.

Availability of ethical products: It can be argued that a lack of options in relation to ethically made clothing is present, since major clothing brands are often considered unethical (MacIntyre, 2014). This is related to the first limitation since the respondents might be unsure whether the clothing they bought is ethical or not. It can therefore be argued whether the gap is as intended, meaning whether the gap is made because consumers do not follow their intentions of because consumers cannot follow their intentions due to lack of availability. The availability of clothing online has, to some degree, decreased this limitations. Danish consumers are shopping more and more online and clothing is among the most frequently bought online products (FDIH, 2015).

Social desirability bias or the need to answer in a way that is socially and morally acceptable even if it is not the truth is a potential limitation in regards to the reliability of the survey (Auger

& Devinney, 2007). However, the choice of using Denmark as the place for conducting the survey have likely reduced this limitation significantly. Denmark is a highly individualistic country, meaning that Danes are less concerned with social pressure (Hofstede, 2015), but there still are chances that they act differently when it comes to the communication of their moral behavior. Therefor an investigation of this specific aspect could have reduced the research error caused by it. There were some situations when the authors adapted the research in order to reduce the chance of this bias. In conducting the survey, the researchers held a distance from respondents when answering the questionnaire to further reduce the risk of pressure. This limitation is a general concern of self-reporting surveys and especially in ethical consumer behavior, where external factors such as the environment and current situations can influence the final action.

13. Conclusions

Many scholars demonstrate that ethicality is an important aspect now-a-days but in the same time, very hard to understand. Population as consumers proves motivation towards it but do not apply it. The actual research has proposed a tool named neutralization techniques, which could give a better understanding and prediction of this consumer behavior aspect. By a quantitative research it has been investigated if the neutralization techniques would predict the MA and the gap between the consumer’s MI and MA. The respondent’s social-demographical characteristics were considered in order to see which type of people make a higher use of the neutralization technique.

The analysis and the discussion indicate that MA and the identified gap can be predicted partially through the neutralization techniques, therefor by interpreting these findings, the MA could be increased and the gap reduced simultaneously.

If consumers would be informed in more detail about the ethical aspects of clothing, a reaction is expected in their consumption level of ethically made textile. Consumers prove to have a difference between their intention and behavior by being uninformed or even if informed, they are imprecise, therefor not being aware of what they could do in order to fulfill the intentions they have.

Consumers' responses prove that price is an aspect that is also influencing the gap. The price surcharge, which people associate ethically made products with, could become insignificant if the communication issue is solved, as Danes prove to be sustainable.

Buyers prove to have a bigger gap because of higher orientation towards style of the clothing. Therefor if companies producing ethically made textile would incline to concentrate more on the design characteristic of the clothing, are expected to have an increase in sales. There are chances that the increase in sale would not appear if the strategy change would imply increase in price, as consumers prove to be price sensitive. But this must be verified specifically.

The authors conclude with an answer to the proposed research question that neutralization strategies can be used as a tool to understand and explain the gap between consumers' moral intentions and moral actions in relation to ethical consumption. Although the application of these instruments is limited, as seen from varying direction when the expected one should have been consistent between all factors. Some neutralization techniques are more influential than the others, and some are dependent on gender and age, while others are not or only to a low degree. In general, consumers appear to reveal that their moral actions MA and gap between actions and intentions is influenced by neutralization strategies, as well as age and gender.

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Appendix

Appendix 1: Codebook

Name	Answer	Code
Gender	Man	0
	Woman	1
Age	1 to 24	1
	25 to 99	2
Education	Folkeskolen	**1**
	Erhvervsuddannelse	**2**
	2 års videregående uddannelse	**3**
	Gymnasie/HHX/HTX + Professions	**4**
	Bachelor	5
	Kandidat	6
	Ph.D.	7
	Andet	**0**
Income		
	Under 10.000 DKK	**1**
	10.000-15.000 DKK	**2**
	15.001-20.000 DKK	**3**
	20.001-25.000 DKK	**4**
	25.001-30.000 DKK	**5**
	Over 30.000 DKK	**6**
	Jeg ønsker ikke, at svare	**0**

Appendix 2: Questionnaire

Spørgeskema - Etisk tøjvalg

Vi er en gruppe kandidat-studerende fra Aalborg Universitet, som ønsker at undersøge den etiske forbrugeradfærd i tøj-industrien.
Vi beder dig om, at bruge de næste 2-3 minutter på at udfylde dette spørgeskema. Undersøgelsen er naturligvis helt anonym.

* Required

Demografi

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1. Højest gennemførte uddannelse *

   (Vælg ét af de følgende felter) Check all that apply.

   - [ ] Folkeskolen
   - [ ] Erhvervsuddannelse
   - [ ] Gymnasie/HHX/HTX
   - [ ] 2 års videregående uddannelse
   - [ ] Professions bachelor
   - [ ] Bachelor
   - [ ] Kandidat Ph.D.
   - [ ] Andet

2. Køn *

   (Vælg ét af følgende felter) Check all that apply.

   - [ ] Kvinde
   - [ ] Mand

3. Alder? *

   Skriv venligst din alder i feltet

4. Måndlig indkomst efter skat? *

(Vælg ét af følgende felter) Check all that apply.

- Under 10.000 DKK
- 10.000-15.000 DKK
- 15.001-20.000 DKK
- 20.001-25.000 DKK
- 25.001-30.000 DKK
- Over 30.000 DKK
- Jeg ønsker ikke, at svare

Etisk forbrug

Etisk tøj defineres som tøj, der er produceret med en etisk dimension af; - behandling af dyr - bæredygtigthed
- arbejdsforhold (f.eks. Fair Trade)

5. Jeg vil helst købe tøj, som... * Mark only one oval per row.

	1. Slet ikke	2.	3. Hverken eller	4.	5. Rigtig meget
... ikke har en negativ påvirkning på dyr (test på dyr, skin, pels, mm.)					
... er miljøvenligt (økologisk, bæredygtigt)					
... sikre fair trade og rimelige arbejdsforhold (undgår børnearbejde mm.)					

6. I det seneste år har jeg købt tøj, som... *

Mark only one oval per row.

	1. Aldrig	2. Sjældent	3. Sommetider	4. Ofte	5. Meget ofte/altid
... ikke har en negativ påvirkning på dyr					
... er miljøvenligt					
... sikre fair trade og rimelig arbejdsforhold					

7. Har du kendskab til etiske tøj-butikker? (ikke påkrævet)

   Angiv venligst hvis du har kendskab til etiske tøjmærker Check all that apply.

   - [ ] PeopleTree
   - [ ] Fair to Wear
   - [ ] Love of Green
   - [ ] Andet
   - [ ] Nej

8. Når du undgår, at købe etisk produceret tøj, hvad er årsagen så? *

   Angiv venligs din enighed/uenighed med følgende erklæringer; Etisk produceret tøj defineres som tøj der er produceret med en etisk dimension ift behandlingen af dyr, arbejdsmiljøet og bæredygtighed Mark only one oval per row.

	1. Meget uenig	2. Uenig	3. Hverken enig eller uenig	4. Enig	5. Meget enig
Det er for dyrt, at købe etisk produceret tøj					
Jeg ved ikke nok om etisk produceret tøj					
Uetisk tøjproduktion er for stort et problem til, at kunderne kan løse det					
Uetisk tøjproduktion skyldes markedsbetingelserne - man gør ikke en stor forskel ved, at købe etisk produceret tøj					
Tekstilarbejdere har ikke for dårlige forhold					
Tekstilarbejdere i udviklingslande er ikke ofre, som skal hjælpes					
Det er udviklingslandendes egen skyld, at de er havnet i denne situation					
Hvis tekstilarbejderne ville arbejde hårdere så ville de også få et bedre liv					
I princippet køber jeg kun tøj efter stil og/eller pris					
Jeg er ikke den type, som gider købe etisk produceret tøj					

9. **Hvad vil få dig til, at købe tøj, som er** produceret efter etiske standarder Angiv gerne et eller flere forslag, som kan få dig til at forbruge mere etisk tøj.

....

Tak for din deltagelse