Perspectives, Drivers, and a Roadmap for Corporate Social Responsibility in the Textile and Clothing Industry

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Abstract This chapter presents an overview of concepts, drivers, outcomes, and practices related to corporate social responsibility (CSR). It provides a roadmap that can guide managers in introducing CSR to their companies. In recent years, the textile and clothing industry has become more globally competitive, yet enormous gaps remain in the quest to promote and attain economic and social development that is more equitable and more environmentally grounded. Social, economic, political, and legal factors affect countries differently and result in different institutional dynamics and organizational behaviors. This has led to different CSR approaches among countries. Getting textile and clothing firms even better engaged in CSR requires ongoing efforts in conjunction with governments and society. CSR progress will be limited until the overall regulatory system is updated to provide stronger institutions and improved governance mechanisms. However, CSR establishes a new way of doing business that combines success and the creation of value through a respectful and proactive attitude towards stakeholders.

Keywords Corporate social responsibility · Corporate governance · Environmental management · Stakeholders

1 Introduction

The key question that must guide corporate social responsibility (CSR) is the contribution that a business should make to society. Steiner and Steiner (2009) answered this question by defining CSR as the duty of a firm to create wealth in ways that avoid harm to or enhance societal assets and the environment. The fundamental idea

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is that firms have responsibilities that go beyond lawful execution of their economic functions. The overall performance of a firm must benefit society.

According to Carroll (1979), CSR encompasses economic, legal, ethical, and discretionary expectations that society has about the organizations. The economic responsibility of a company is based on the production of goods or services and profit-making. Without this, a firm cannot exist. Legal responsibility recognizes that a company is part of a broader society that has established laws governing its operations. Ethical responsibility reflects cultural norms and expectations about what is the "right thing to do." Finally, discretionary responsibility relates to voluntary actions benefiting the public without expectations of returns to the firms. Lee (2008) pointed out that society expects organizations not only to earn profits but also to invest and benefit the environment, employees, consumers, and the community in general.

Husted and Salazar (2006) proposed three different CSR approaches practiced by companies. One of these is altruistic CSR, which is characterized by philanthropic actions. Companies take actions without expectations of competitive advantages. However, companies may benefit indirectly through enhancing employee commitment and overall image. In a coercive CSR approach, companies fulfill the minimum legal requirements, which benefits the company by eliminating risks of financial penalties, prosecution, or consumer boycotts. The strategic CSR approach involves social investment, which enhances competitive advantages to the firm and may be expected by shareholders. This approach is aimed at targeting returns to the company based on product differentiation and improved performance.

Minimizing environmental and social impacts cannot be achieved through political means alone but requires learning processes in companies and other organizations (Schaltegger et al. 2013). Textile and clothing industries cause several environmental and social impacts that can be addressed by CSR policies. Pedersen and Andersen (2013) explained that the desire for fast fashion has created demand for 80 billion new garments per year, which represent a consumption hysteria that far exceeds human needs and planetary boundaries. Downward price pressure means that consumers are getting increasingly accustomed to cheap fashion and, by the same process, pressure companies to reduce cost. Another barrier is the need for constant change in the fashion industry—a tendency that promotes overproduction, overconsumption, and waste. Colors, shapes, and materials keep changing at a fast rate, which goes against the idea of longevity of clothes.

On the other hand, Karaalp and Yilmaz (2012) reinforced that textile and clothing industries play an important role in the economic progress of developing countries, which have a lack of capital but have an abundance of cheap labour. Lack of knowledge makes it difficult for companies to break with the status quo and develop new business models that have sustainability as a core value. It is argued that the textile industry is especially short on technical knowledge. An increasing number of companies are experimenting with new products and processes to cope with the social and environmental challenges. For instance, companies are increasingly exploring alternatives to conventional cotton as well as new technology to lower the environmental impact of textile manufacturing.

The purpose of this chapter is to provide a general view of the key aspects of the research on CSR in the textile and clothing industry. It is organized as follows: First, I will explain some important drivers that shape CSR. Then, I will present CSR approaches in textile and clothing firms, taking China and Brazil as examples. Finally, I will propose a roadmap to increase CSR practices and present conclusions to this chapter.

2 Drivers that Shape Corporate Social Responsibility

As already described, CSR can manifest through different strategies and respond to different objectives. There are drivers that play important roles in shaping the way in which companies address CSR. Drivers are characteristics and issues related to the company and its stakeholders, which shape the organizational strategy and the CSR responses. CSR is likely to be more important for some companies than for others, depending on the nature of these drivers.

Stakeholder pressures, regulatory demands, cost factors, and competitive requirements drive corporations to adopt CSR strategies. Gonzalez-Benito and Gonzalez-Benito (2006) stated that drivers also include company features (e.g. size, position on the value chain, internationalization), external factors related to the industrial sector (e.g. position on the value chain, environmental risk, concentration, cohesion), and managerial perceptions and motivations. In addition, the country in which companies operate determine the particular institutional dynamics influencing the CSR response (Delmas and Toffel 2004).

In the case of the textile industry, there are particular drivers that exert significant influence on CSR. They include stakeholder pressure, size of the company, position in the value chain, and institution dynamics. These issues are discussed in more detail in the following sections.

2.1 The Role of Stakeholder Pressure on Corporate Social Responsibility

CSR is characterized by identifying, anticipating, and managing stakeholder expectations (Clarkson 1995). Stakeholders can be defined as groups or individuals that can affect or is affected by the accomplishment of the organizational purpose (Freeman 1984; Fassin 2009). Defining stakeholders is complex because of the broad range of individuals and organizations that are actively or passively involved in the company and its business. Clarkson (1995) defined stakeholders as people or groups that hold or require participation, rights, or interests in the corporation and in its activities. Such claims for rights or interest derive from transactions or actions taken by the organizations and can be legal or moral, individual or collective.

Carroll and Näsi (1997) suggested that a stakeholder can be defined by their position relative to a boundary between the company and its external environment. Internal stakeholders are part of the organizational structure and include owners, managers, and employees. External stakeholders are all actors who are not part of the organization but interact with it, including competitors, government, consumers, community, media, and the natural environment.

Buysse and Verbeke (2003) presented four categories of stakeholders: internal primary (employees, shareholders, and financial institutions), external primary (domestic and international consumers and suppliers), secondary (national and foreign competitors, international institutions, nongovernmental organizations [NGOs], and the media), and regulatory (governments and regulatory agencies). Stakeholders provide resources, generate demands, and assess their actions, creating a context of crucial interrelationships.

CSR actions depend on the type and degree of stakeholder salience, which means the degree to which managers give priority to requests from stakeholders, based on the attributes of power, legitimacy, and urgency (Mitchell et al. 1997). Coercive power is exercised by regulatory agencies using fines and license suspension to force businesses to conform to their standards. The exercise of utilitarian power is exemplified by the banks, which may make funding decisions based on risk criteria. Finally, normative power is exercised by the media and NGOs, which play a critical role in informing society and influencing government policies and company strategies.

According to Mitchell et al. (1997), legitimacy figures heavily in helping companies to identify stakeholders that merit managerial attention. However, emphasizing legitimacy and ignoring power leave major gaps in a stakeholder identification scheme because some legitimate stakeholder have no influence. A final attribute that profoundly influences managerial perception and attention is urgency. Urgency means the degree of attention paid to the stakeholder claims by managers. Stakeholder—manager relationships need to be evaluated in terms of the absence or presence of all or some of these attributes.

Husted and Allen (2011) differentiated stakeholders as market or nonmarket stakeholders. Based on this clear division, market stakeholders provide the company with resources and can threaten to remove these resources or impose conditions on the continued supply of resources. On the other hand, non-market stakeholders, who do not participate directly in the companies' supply chain, can only indirectly influence the flow of resources and supply chain management by the firm. As nonmarket stakeholders gain familiarity with company environmental impacts, they manage to achieve a level of awareness and effective action (Abreu et al. 2013).

Ferraz and Mota (2002) tested a model in which the stakeholder pressures are divided along two lines: formal and informal. Formal pressures flow from regulation and surveillance entities through warnings, fines, and loss of environmental licensing. Informal pressure is exerted by others stakeholders (in particular community-based groups), through market actions or complaints, which may lead to reduced consumption of a company's product or services.

The theory of resource dependence can explain stakeholders' influence on organizational strategies (Frooman 1999). It describes how firms deal with the external resource environment. In fact, there are two components of this environment. One is the social dimension of corporate activity, which has been described as nonmarket activities. The other is the economic dimension, which has been termed market activities (Baron 1995).

Besides their interest related to the flow of resources, firms also need to considered stakeholders in terms of their social identities, and their different interests, ideologies, values, and expectations (Crane and Ruebottom 2011). In this way, companies address stakeholder's demands through their CSR strategies (Maignan and Ferrel 2003). CSR covers all aspects of a firm's activities, including those related to ethics and/or societal benefit (Husted and Allen 2011).

CSR activities undertaken by a firm vis-a-vis stakeholders can be motivated by profits and/or ethics orientation. It is essential to define actions to create both social and economic value. Carroll (1999) argued that CSR should be seen as a process, not as a set of results. Jamali and Mirshak (2007) pointed out that the concept of CSR has been progressively rationalized, becoming associated with the broader goals of the organization related to its reputation and attainment of stakeholder demands.

2.2 Influence of Position in the Value Chain and Firm Size on CSR Practices

González-Benito and González-Benito (2006) defined *position in the value chain* as the proximity to the final consumer within the supply chain. They also pointed out that extractors of raw materials and manufacturers of intermediate products can often camouflage their environmental and social impacts behind the final producers' trademarks. Distributors, consumers, and other external stakeholders identify more readily with the final product (González-Benito and González-Benito 2010).

According to Crandall (2006), consumers are increasingly aware of the need for environmental and ethical business practices. Demands of consumers have now become the most important external pressure affecting the environmental and social performance of companies (Daub and Ergenzinger 2005). Castelo Branco and Rodrigues (2008) pointed out that, the nearer a company is to the final consumer, the more probable that it will be known by the general public.

Arora and Cason (1996) found that customer contact, measured by the level of advertising expenditures, is a significant predictor of participation in pollution preventions programs. In a sense, clothing firms seem to have adopted more comprehensive CSR practices than textile manufactures. However, Abreu et al. (2012) found that textile manufacturing firms in Brazil and China tend to have more complete CSR practices in place than clothing firms. This seems to be because in these countries, manufacturers face greater pressure from regulatory agencies while consumers are not active stakeholders. In the same study, firms of larger size (as measured by the number of employees) were found to have more complete CSR practices than smaller ones.

Henriques and Sardoky (1996) confirmed that size can influence a firm's visibility and hence general expectations of corporate social performance. Aragón-Correa et al. (2008) also concluded that environmental risks and stakeholder pressures increase in relation to size. The larger the firm, the more susceptible it may be to public scrutiny. Castelo Branco and Rodrigues (2008) argued that larger companies disclose more information related to CSR than smaller ones. Large companies need to consider social responsibility activities and disclosure as a way of enhancing corporate reputation.

González-Benito and González-Benito (2010) added that large firms are more inclined to adopt CSR practices, mainly related to environmental issues. Engaging in voluntary environmental programs and social behavior has a positive relationship with size. Firm size is an indicator of the resources available to the firm (Arora and Cason 1995; Christmann and Taylor 2001). From a CSR perspective, firm size can be viewed as a double-edged sword: It increases social and environmental demands from stakeholders, but it is also indicative of the availability of resources to respond to those demands.

2.3 Country Influence and Institutional Dynamics on CSR Practices

Abreu et al. (2012) found that firms having the same size and position in the value chain can have different approaches in terms of CSR, depending on the country in which they operate. A variety of institutional conditions of the country influence corporate decisions to act in socially responsible ways. Such behavior is more likely to occur to the extent that firms are monitored by strong regulatory agencies, the existence of collective industrial self-regulation, and the institutional capacity of NGOs, media, and the general public. These actors can be engaged in dialogue and create pressure on firms (Campbell 2007).

Institutional dynamics and organizations are interrelated. Organizations neither react directly to all pressures dictated by the organizational field, nor do they act completely autonomously without the influence of external pressure (Hoffman 2001). Baughn et al. (2007) pointed out that economic, political and social factors influence the regulatory context, normative expectations, attitudes, and shared know-how underpinning CSR. These factors have an important impact on the diffusion of organizational practices. At the same time, they can limit the available set of alternative CSR approaches (Delmas 2002).

Matten and Moon (2008) indicated that regulative, normative, and cognitive forces lead to increasingly standardized and rationalized practices in organizations, running across industries and national boundaries. In this way, the institutional framework provides a theoretical perspective that is helpful in understanding organizational strategy and what types of pressure mechanisms are employed to deal with sustainability concerns.

Regulative forces tend to feature the roles of government agencies, as well as formal laws and policies and their enforcement, emphasizing how rule-based systems aim to coerce actors into certain behavior. Normative forces introduce prescriptive, evaluative, and obligatory dimensions into business-society relationship. They define goals and objectives but also designate ways (rules) to pursue them. The third category of forces, cultural-cognitive, emphasizes the role of cultural beliefs in enabling actions that tend to remain unquestioned by society (Scott 2008).

Delmas (2002) demonstrated how coercive, normative, and cognitive forces of the institutional environment within a specific country affect the cost and potential benefits of ISO 14001 adoption, and how this would lead to different adoption rates in Europe and in the United States. In her framework, the lack of specific legal mechanisms in the United States and cooperation between industry and regulatory agencies most likely account for the slow pace of adoption of ISO 14001. Multinationals may also initiate the diffusion of ISO 14001 through mimetic mechanisms.

CSR reflects how the firm is influenced by the institutional environment and government policies that build on the business–society relationship (Siltaoja and Onkila 2013). Matten and Moon (2008) have argued that CSR practices are influenced by the historical evolution of the institutional framework in which business, government, legal, and social actors operate. National differences in CSR can be explained by political, financial, educational, labor, and cultural systems. These are the key components that have shaped the historical development of the national business system. In this way, strong institutions are necessary to encourage corporations to be responsive to the social concerns beyond their own economic interests (Campbell 2007).

3 Approaches to Corporate Social Responsibility in a Global Context

The globalization of the business environment in recent years has made it imperative for firms to look for foreign market opportunities in order to gain and sustain competitive advantages. Globalization can be defined as the process of intensification of cross-area and cross-border social relations. Companies from different locations increase transnational interdependence of economic and social activities. The increase of globalization gave rise to what has been called the "Washington Consensus": a set of policies that countries around the world had to adopt if they were to receive assistance from the major international financial institutions (Blowfield and Murray 2008).

The impact of the Washington Consensus on the course of globalization has been enormous, creating an environment for foreign investment, global trade, and removal of tariff barriers. Companies operating in this environment need to have more sophisticated strategies than domestically oriented firms. As a consequence of globalization, market characteristics and industry structure have changed substantially in recent decades. Stakeholder pressure varies by country depending on the strategy chosen and the institutional context faced by the firm.

Globalization has also heightened concerns about the ability of national governments to protect the natural environmental and provide social welfare. New actors have emerged in the international arena, voicing concerns about the impact of unfettered globalization on the natural environment. They have influenced firms to introduce environmental and social issues as key considerations in the core business (Christmann and Taylor 2001, 2002). Scherer and Palazzo (2008) pointed out that, in a globalized world, the traditional set of government and business responsibilities may not be appropriate to guarantee the efficient and peaceful integration of society. Firms become political actors that need to take on social responsibilities beyond their economic role, and mere compliance with the law and the rules of common decency are not enough.

Emerging countries have opened their markets to international trade and investment. They have also taken steps to stabilize their economies by curbing inflation substantially, controlling budget deficits, privatising many state enterprises, and revaluing their currencies (Dominguez and Brenes 1997). Based on the common thesis of globalization, the Western-style form of CSR is being introduced in emerging countries. In this way, a cosmetic level of convergence in explicit CSR may be materialized in light of isomorphic pressures (Jamali and Neville 2011).

Peinado-Vara (2006) argued that there is a need to improve the institutional capacity of governments and civil society together with the investment climate. There is a need to go beyond 'one size fits all' approaches and instead develop an understanding of what CSR can and does mean in specific countries and societies. The institutional framework of each country reflects its distinct history and the peculiarities of its sociopolitical configuration (Jamali and Mirshak 2007).

3.1 Removal of Tariff Protection to Textile and Clothing Companies and the Impacts on CSR in China and Brazil

Globalization in the textile and clothing industry occurred under the special arrangement resulting from the Uruguay Round of the General Agreement on Tariffs and Trade, which established an agreement on special transitional measures. Towards the end of the Multi-Fibre Arrangement (MFA) and the demise of apparel quotas, Frost and Ho (2006) argued that one of the favorite games played in the media was guessing industry winners and losers. The consensus was that the ramifications would be catastrophic for most countries but a big advantage to China, which gained access to US and European markets.

China and Brazil are emerging markets that were differently effected by the MFA process. In fact, Chinese exports rose a whopping 44.95 %, but it was hard to conclude that China was going to gobble up the entire textile and clothing market (Miller 2004). On the other hand, textile companies in Brazil were severely affected by increased competition as a result of the entrance of low-cost products into the Brazilian market. A substantial percentage of textile companies could not withstand these external competitive pressures and failed. It is interesting to review how textile firms in these two countries dealt with CSR in this context.

3.1.1 The Case of China

China is still listed as a developing country but is rapidly changing. Beginning in 1979, the GDP grew by nearly 10 % per year on average (Braendle et al. 2005), until very recently. It is now the second largest economy and the largest trading nation in the world. China highlights the transition from a state planned to a market-oriented economy (Bo et al. 2009). The country is fully integrated with the world economy through global supply chains and exports of finish products. The Chinese Government has a strategy to attract foreign investments, keeping its exchange rate artificially low and taking advantage of multilateralism to encourage rapid market penetration (Athukorala 2009).

Impressive legal reforms have been as part of China's obligations as a member of the World Trade Organization (Buhmann 2005). China´s relationships with other countries has become more intense due to both trade policy and security issues. Social welfare still remains a distinguishing element of Chinese political ideology (Moon and Shen 2010). However, structural reforms and accelerated development have not resulted in increased funding to promote social welfare (Fang et al. 2007). Privatization did not significantly change the role of industry related to social and environmental responsibilities.

Ip (2009) pointed out that the CSR activity in China started in the mid-1990s. At that time, a few large multinationals and some major Chinese companies were interested in implementing codes of conduct. By the late 1990s, a greater number of multinational companies began to apply such codes. However, this activity was limited to monitoring audits of the factories themselves. Consumers, government, and the media were not aware of the concept of corporate social responsibility. Even workers, who took part in audit processes had limited knowledge of CSR.

Utting (2003) pointed out that the 2002 Conference on Labor Relations and CSR under Globalization in Beijing provided a useful agenda for China to introduce socially responsible production and marketing practices. CSR was seen as a way to raise awareness of the need for national ratification and compliance with international conventions and agreements related to labor, environmental issues, and human rights.

According to Moon and Shen (2010), China has adopted aspects of Anglo-American corporate governance style, but there have been few government or nongovernment institutions to constrain antisocial behavior by the companies. However, national and provincial governments and, in some cases, businesses themselves have started to look to CSR as a way to rebuild their social legitimacy. Chapple and Moon (2007) noted that the traditional form of company involvement in CSR in Asia was based on community involvement. However, new relationships are being introduced, including socially responsible employee relations.

Kolk et al. (2010) conducted a survey of retailers in China, involving both Chinese and non-Chinese international companies. Communications about CSR/ sustainability by these large Chinese retailers were found to be substantial different from those by international companies. Chinese company communications focused on economic issues and philanthropic actions, whereas international companies' reports dealt mainly with product reliability. Contentious labor and environment issues received limited attention in communications from both groups.

Using data on 68 of the largest multinational companies in China and India, Lattemann et al. (2009) suggested that the pattern of CSR development may be different among the emerging countries due to differences in governance systems. Even though India has a lower level of economic development than China, Indian firms reported more frequently on CSR due to a more rule-based, as opposed to relation-based, governance environment. The authors suggest that CSR improvement will not be immediate in China because the governance environment changes relatively slowly.

Nevertheless, global concerns about pollution are creating pressures for change in China. Baughn et al. (2007) stated that CSR policies and practices in Asia often compare unfavorably with those in the United States, Europe, and Australia. The rapid development of industrial parks has caused land degradation, water resource depletion, greenhouse gas emissions, and loss of biodiversity (Geng and Hengxin 2009). Companies favor opportunities involving large industrial parks, where timely and less bureaucratic approval processes are appreciated by investors.

Christmann and Taylor (2001) stated that the Chinese government has failed to protect the environment and social rights, but this can be ameliorated through self-regulated performance of multinational companies. Similarly, Tsoi (2010) observed that CSR is fairly significant to large export-oriented businesses. However, most local/regional companies only become involved in CSR when it is a customer requirement. These companies normally meet local legislative requirements but see going beyond these requirements as unnecessary.

Liu et al. (2010) pointed out that pressure from investors, business partners, and creditors to improve environment performance is only superficial, and the influence of communities, neighboring industries, and NGOs is weak. In the People's Republic of China, the parastatal character of many firms will probably increase their adherence to state-fostered norms, but it will restrict their autonomy to independently affect norm-building on sustainability.

3.1.2 The Case of Brazil

In the same year that the MFA came into effect, the Brazilian textile and clothing industry was seriously influenced by structural reform to the Brazilian economy (*Plano Real*). Under this plan, Brazil accelerated the privatization of state-owned industries and intensified its inclusion in the world economy through neoliberal policies (Green 2003). *Plano Real* was based on an economic strategy that linked the local currency (*Real*) to the dollar at a relatively fixed rate. The Brazilian textile and clothing industry was faced with the need for restructuring within the Brazilian economy as result of the *Plano Real* and at the same time responding to global restructuring under the General Agreement on Tariffs and Trade.

Plano Real provided a basis for stopping the inflationary spiral. Trade liberalisation followed, contributing to an increase in the internal supply of goods by reducing the demand pressure on prices (Tigre and Botellho 2001). Furthermore, the privatisation process seemed to be the solution to both the fiscal crisis and the lack of resources to finance investments (Baer and Bang 2002). Brazil has changed fundamentally and, in the recent period, it has experienced a more stable process of democratisation in its social and political institutions.

The impact of the commercial opening was more intense on the textile industry than in other sectors, leading to an intense concentration of movement, and consequent implications on labour productivity. Textile companies demanded financial support from the Brazilian governments, mainly through reduced taxes or subsidies, and most of them cut their costs stringently. Many companies moved to northeastern Brazil, an economically depressed area, encouraged by state-level fiscal incentives and cheap labor costs. Only a few companies invested in improved product quality or implemented a differentiation strategy to increase their domestic and international market share.

Economic pressures continue to be the dominant factor influencing the behavior of textile firms. The Brazilian economic environment is jeopardized by high taxes and interest rates, which reduce investment possibilities. Textile companies demanded financial support from governments and received assistance through subsidies and support from the Brazilian Development Bank. The main purpose of the investments was to increase the production capacity, build new plants, acquire new equipment, and protect the environment (Kon and Coan 2005).

These firms cannot afford to invest a large amount of money over a number of years in order to improve environmental performance of their products and process. However, textile firms attempt to meet the legal requirements of enforcement agencies within a limited range of organizational capabilities. Brazilian textile companies merely fulfill the minimum legal requirements of enforcement agencies (Abreu 2009). These companies are predominantly small and medium sized, and they operate mainly domestically.

Company customers are mainly concerned with price, delivery time, and quality. Many retailers are sending conflicting signals back up the textile supply chain as they try to manage and balance “green” and business interests. Nonetheless, international customers exert a higher pressure on large textile companies to improve their environmental performance.

Most textile companies have not implemented environmental policies. In general, they have not appointed an environmental manager. The percentage of investments related to the environment is not significant in textile companies. However, some textile companies are in the process of implementing environmental training programs, ISO 14001 certified environmental management systems, and purchasing and contract requirements.

The reasons for implementing an environmental management system (EMS) were discussed by Abreu (2009). Brazilian textile companies tend to base their EMS on meeting legal requirements. Operational controls involve wastewater and electric energy, which represent the most significant production costs. Few textile companies use communication practices to cultivate links with stakeholders or report environmental performance. Brazilian textile companies are affected by weak stakeholder pressure because their environmental impact is low and enforcement is not a high priority. They represent an important source of employment for people in areas where they have their production facilities. Social pressures are low and there are fewer motives to develop environmental strategies.

Abreu (2009) also pointed out that textile companies have predominantly "sleeper" approaches. Environmental issues do not influence the firm's strategy. This situation typically occurs when environmental issues mean cost without any competitive advantages. Few Brazilian textile companies are innovators. They are more concerned about Asia's influence on the market, and they are establishing strategies involving differentiation and increased participation in international and domestic markets. These firms are market leaders and enjoy first-mover advantages. In short, good environmental practices are viewed as an important way to capture premium profits and increase sales.

Large textile companies, having international markets, appear to have more sophisticated environmental strategies than domestically oriented firms. These innovator companies develop green-label products to supply markets that are more sensitive to environmental issues, such as Europe, and have reviewed their processes to reduce costs, improve their images, and become more competitive. They invest in environmental technologies and efforts at production reformulation, reduction of waste, recycling, and energy and water conservation.

Brazilian textile companies invest minimal resources on social issues, both internal (e.g. improved working conditions) and external (e.g. investments in education, health, or sports within local communities) (Abreu et al. 2008). The lack of investment on social issues reflects the fact that textile industry is based on tax incentives and low labor costs (Kon and Coan 2005). Extra benefits, such as salary bonus or profit incentives, when they exist are limited to large- and medium-sized enterprises. Many of the textile companies have not developed codes of ethics.

Compared to China, the Brazilian textile and clothing industries are more supportive of the comprehensive adoption of CSR practices (Abreu et al. 2012). Alon et al. (2010) also found that Brazil scored higher than China in an investigation of CSR motives, processes, and stakeholder pressures. Stakeholders were more frequently mentioned by Brazilian firms. CSR activities in China emphasized both company performance and stakeholder demands. In terms of processes, in Brazil, volunteerism, health, and the environment were emphasized in corporate communications. In contrast, Chinese firms emphasized sponsorships of arts and culture.

The democratic political system in Brazil, which has been in place for almost 30 years, allows for a more transparent and rule-based governance environment. It also supports a more vocal society demanding responsible actions on environmental, social, and labor issues by government and business. The regulatory side of the institutional environment is the main influence on the CSR practices of textile firms. Coercive pressures also occur through industrial metastandards, such as ISO 14001, which are imposed as supply chain requirements of international markets (Christmann and Taylor 2001; Zeng et al. 2005; Abreu et al. 2008). In this sense, coercive isomorphism is the dominant process in textile firms.

Mimetic processes and normative pressure play a limited role in relation to textile firms. These firms operate in a business climate of uncertainty and extreme competition with low margins. Managers tend not to consider environmental and social issues as a priority, even in the long term. The potential benefits of adopting CSR practices are not clear to textile firms in Brazil or China. Thus, CSR is not embedded as a voluntary and legitimate organizational practice.

4 Roadmap to Implement Corporate Social Responsibility Practices

A CSR roadmap is presented in Fig. 1. It identifies drivers, mechanisms to implement CSR practices, and outcomes. A company initiating a CSR should identify the various driving forces directing sustainable behavior and the desired outcomes. This provides the basis for identifying the most appropriate practices that should be adopted by the company. The types of practices that may be required are divided into the following four categories: internal, natural environment, relational, and discretionary.

Internal practices focus on providing a healthy and safe environment and appropriate career plans for employees, and they guarantee the production of a quality product. Natural environment practices encompass an EMS, which can be considered a moral and legal necessity to reduce and control environmental impacts. Discretionary practices include the development of social programs focused on local communities. Finally, relational practices involve the development and maintenance of relationship with stakeholders.

Welford (2004, 2005) defined a similar set of four categories of CSR practices based on stakeholder relationship and orientation. These practices are classified as internal and accountability (which are more focused on market stakeholder satisfaction), and relational and citizenship (which are more related to building a good image in the eyes of nonmarket stakeholders). Kim and Choi (2013) suggested another breakdown of four CSR practices: internal environment, moral, discretionary, and relational. Although these studies contribute to developing and expanding CSR practices, it is important to address the underlying rationale for stakeholder demands.

Figure 1 includes a broad range of drivers, desired outcomes, and various practices that could be encompassed in a company's CSR. However, in proceeding with CSR, a company has to address priorities among the various possibilities and develop an implementation plan with the most appropriate allocation of resources over time.

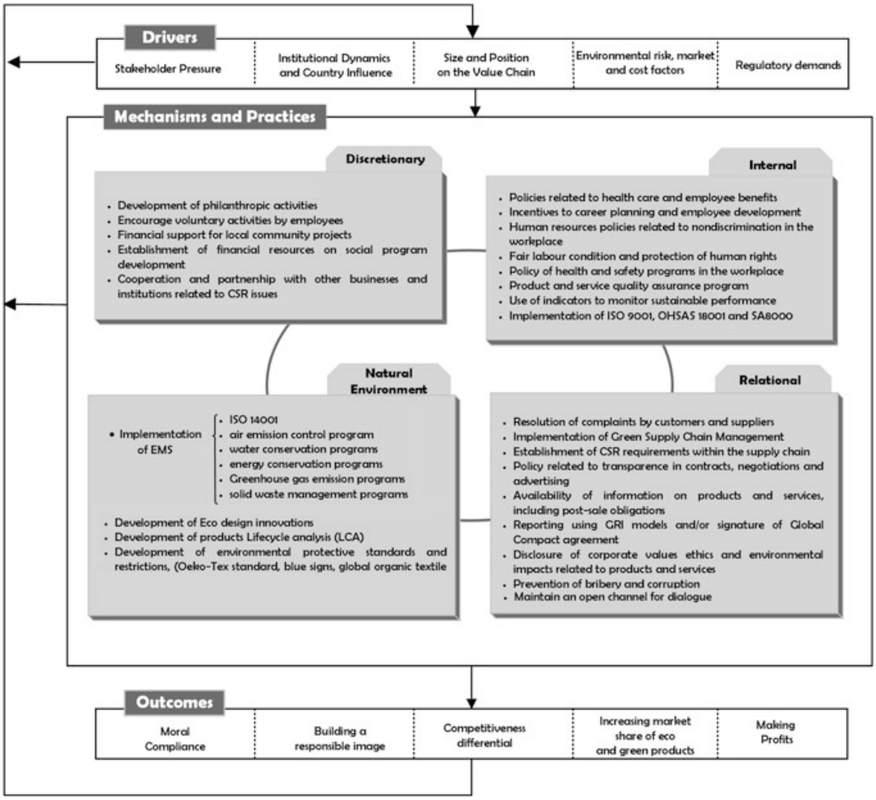

Fig. 1 Corporate social responsibility roadmap in the textile and clothing sector

The highly competitive nature of the textile and clothing industry will make decisions by a company to implement CSR problematic. Many companies will find it difficult to use scarce resources on what will be perceived as esoteric investments. However, the opportunities presented by 'ethical,' 'green,' or 'eco' marketing provide an argument against such a view. The opportunity may exist to offer competitive products in a marketplace where others are having difficulty or are being threatening by moral or social concerns.

Companies can achieve success in capturing market share through CSR-based promotions. Such promotion may be through ethics-based campaigns directed by non-governmental organizations showing that the company is free of practices against human rights, labor, and environmental standards that are considered endemic to the textile industry (Lobel 2006). A sense of moral obligation and the potential to realize cost reductions—particularly related to production materials, waste handling, and/or liability—can be considered another argument for the introduction of CSR in the textile industry.

It is increasingly acknowledged that CSR works best in concert with stable and well-functioning regulatory systems. Therefore, initiatives to promote sustainability need to be coordinated with policy making at all levels to speed up the transformation of the textile and clothing industry. In general, policymakers can use a variety of tools to influence corporate sustainability policies and practices, such as awareness raising, tax incentives, or public procurement.

Pedersen and Andersen (2013) suggested that policy makers should set minimum requirements for fashion products. Regulatory standards would ensure that fashion companies include more sustainable products in their offerings to consumers. The minimum standards could include, for instance, durability, washability, and the ability of garments to maintain their shape after washing. Moreover, mixed materials could be abandoned for certain types of environmentally friendly products. These minimum requirements would increase the quality of the products, protect the environment, and ensure the health of workers as well as consumers.

Jamali and Mirshak (2007) suggested that, in developing countries seen to have a weak regulatory capacity, managers can take direct responsibility as moral actors by guiding the principles of CSR in their respective organizations. In general, companies should aim to be as transparent as legally possible without creating situations that will result in unforeseen consequences. Having their management systems certified by international standards, such as ISO 9001, ISO 14001, OHSAS 18001, or SA8000, are almost mandatory to operate in international markets. The CSR approach could evolve to include reporting using Global Reporting Initiative (GRI) models, signature of Global Compact agreement, and use of indicators to monitor sustainable performance.

Klassen and McLaughlin (1996) suggested that improved environmental performance could enhance profitability by improving cost efficiency and sales. Lo et al. (2012) pointed out that an EMS can optimize production procedures and reduce packaging, raw materials, energy and water consumption, and toxins released to the environment. Pollution levels should be monitored and corrective actions should be taken when needed.

When applied to the textile and clothing industry, the effective implementation of an EMS should enhance the utilization of fabrics, materials, water, and energy. In some cases, textile firms could acquire new environmental technologies, such as flocculation technology for the treatment of dyeing mill effluent (Vandevivere et al. 1998). In addition, an EMS is particularly important for firms that export to markets with tight environmental regulatory requirements (Delmas 2002).

The mainstream textile and clothing sector depends on a change in dominant consumer values, attitudes, and behavior. While consumers often have a positive view of socially and environmental friendly products, these attitudes are rarely transformed into concrete buying and consumption behavior. Moreover, due to nontransparent supply chains, consumers often are unaware of the consequences of their buying behavior and, thus, are unwilling to pay a premium for sustainable product. Communication to consumers has to take into consideration national and cultural differences because knowledge about sustainability varies significantly (Pedersen and Andersen 2013).

According to Delmas (2001), improved environmental performance can enable a firm to improve its corporate image and expand its markets, because consumers are increasingly willing to pay higher prices for green products and services. Meyer (2001), however, stated that the majority of fashion customers are in favor of environmentally friendly clothes when they are sold at the same prices as the conventional ones. It is crucial for consumers to be introduced to a pricing scheme in line with the actual costs of production.

Pedersen and Andersen (2013) pointed out that a large number of brands have recently introduced various take-back systems, repair services, and recycling schemes. Moreover, several companies have built a business on transforming used materials into new products. One example, the Finnish fashion brand Globe Hope has developed competence in turning existing materials (military laundry bags and seat belts) into new fashion products. These innovations are not only good for society but can also be a source of profit, growth, and competitive advantages for companies. Therefore, policymakers play an important role by providing tax breaks for sustainable manufacturing, subsidies for recycling, and lower value-added taxes on sustainable products.

There is also a need to increase the transparency of the textile and clothing supply chain. Therefore, it is suggested that companies should be required to have bar codes on labels that enable consumers to see where and how products are made. Mandatory trustworthy labels (e.g. about the product's carbon footprint) are a potential solution to increase the transparency of the industry and make it easier for consumers to make sustainable buying decisions (Pedersen and Andersen 2013).

Life-cycle assessment (LCA) is an evaluative tool that considers the environmental impacts of a product or process from cradle to grave. It takes into account the production and acquisition of raw materials, fabrication and assembly, transportation, use, and disposal. Through LCA, it is possible to assess the absolute and relative performance of production processes, to support decision-making, and provide the basis for the 'greening' of business practice. Piekarski et al. (2013) pointed out that when LCA is involved and engaged with business management, green innovation and internal entrepreneurship are made easier.

Kozlowski et al. (2012) pointed out that design standards present a key opportunity to integrate sustainability objectives—and do so at a lower cost. It is at this phase that the bulk of environmental and social impacts are fixed (locked in) through decisions such as the choice of raw materials, textiles, dye colours, finishes, and processing. It is also through design that there is the greatest opportunity to effect change.

For example, once jeans are designed, decisions regarding raw materials can be addressed. The choice of raw material can have a major influence in reducing environmental and social impacts. The designer has many organic options for natural fibers, recycled options for synthetics, and many new eco-textiles such as lyocell, which has a closed-loop production system. Choosing alternative fibers other than cotton and polyester promotes biodiversity and reduces the impacts on the ecological systems tied to their production (Kozlowski et al. 2012).

For instance, new tools for transparency and traceability are proposed for the textile and clothing supply chain, including live cams, metric tools, LCA software, and smart tags (Pedersen and Andersen 2013). Consequently, it is also difficult for one company to make a real change toward sustainability, as it requires the active commitment of everyone in the supply chain. Sustainable cotton is given as an example that requires the involvement of all stakeholders, from local farmers to brand owners and retailers.

Companies can implement green supply-chain management (GSCM) to enhance their core competitive advantage and support CSR. GSCM involves of all product processes—raw material production, product manufacturing, recycling, reusing, and remanufacturing. These processes must comply with environmental protection regulations (Kainuma and Tawara 2006). The GSCM strives to achieve what any individual organization on its own could not possibly achieve: minimized waste and minimized environmental impact, while assuring maximized consumer satisfaction and healthy profits.

Zhu et al. (2005) proposed four ways to implement GSCM: (1) EMS implementation; (2) asking suppliers to enhance environmental performance and collaborate with their customers; (3) eco-design, in which companies reduce raw material/energy usage and design products able to be recycled and remanufactured; and (4) investment recovery, in which companies sell excess inventory/material, scrap, and used materials.

During the financial crisis of 2008, Wu et al. (2012) explained that the global apparel market contracted tremendously. Global apparel orders of brand companies were canceled or postponed. In addition, many developed countries formulated environmental regulations. Environmental protection groups and apparel brand companies proposed new environmental protective standards and restrictions, such as the Oeko-Tex standard, blue signs, global organic textile standard, restricted substances list, ethical trading initiative, and clean clothes campaign. These standards and restrictions require textile and apparel manufacturers to refrain from the use of toxic materials or harmful processes. They are a few examples of the many areas in which CSR can contribute to resolving problems.

Diverse concepts exist of what CSR issues are considered to be relevant and the sort of solutions ultimately thought to be desirable. The global dimension makes it the duty of corporations to voluntarily compensate for regulatory deficiencies (Christmann and Taylor 2001). CSR can be used to limit the risks of inappropriate behavior by firms, their subsidiaries, and suppliers, which could affect their reputations and operational performance.

5 Conclusions

The complex environments in which countries operate with heterogeneous legal and social demands often makes it unclear which activities can be considered legitimate and which are not unacceptable. Social, economic, political, and legal factors affect countries differently and result in different institutional dynamics and organizational behavior. Through globalization, the legal framework is weakened, while the (national) moral context of managerial decision-making is fragmentized (Scherer and Palazzo 2011).

CSR establishes a new way of doing business that combines success and the creation of value with a respectful and proactive attitude towards stakeholders. The CSR movement has been a global phenomenon, although there are important intraregional variations in practice. Some initiatives are more voluntary than others, as companies may or may not be under legal and ethical pressure to adopt them.

Vogel (2005) is very much of the mind that CSR will not become fully implemented until mainstream companies begin reporting that CSR is critical to their performance. CSR will be successful only to the extent that it adds to the bottom line and can be specifically delineated as having made such an impact. However, Balmer et al. (2011) argued that business scandals, catastrophes, and malpractices have generated heightened interest in ethical standards and corporate social responsibility.

In order to support CSR, governments and society should strengthen enforcement of regulations, improve institutions, and generally enhance the governance environment. Stakeholders—mainly customers—could help focus attention on key issues, particularly labor conditions, consumer rights, environment impacts, transparency, and accountability. Managers can play a key role in introducing CSR by identifying drivers, desired outcomes, and the sort of practices that will lead to the best results. The engagement of stakeholders in a dialogue is essential to advance the CSR agenda.

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