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**COMMUNICATING ETHICAL BUSINESS PRACTICES AND  
ITS EFFECTS ON THE KNOWLEDGE, PERCEPTION AND  
BEHAVIOUR OF STAKEHOLDERS**

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Doctor of Philosophy in Management

The University of Edinburgh

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For David



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- iv. Preliminary results of this research have been presented at international conferences and workshops as noted in the list of Research Outputs.

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## ETHICAL BUSINESS PRACTICE RESEARCH OUTPUTS

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- 2014 Received the 'Best paper/ presentation' award for Ross, H.F. (2014) 'Too much information: the ever-increasing user journey for sustainability data in the fashion sector.' *3rd International Research Conference in Marketing: Marketing theory - past, present & future*, The University of Strathclyde, Business School, Glasgow (15 May).
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- 2008 Received the best submission prize - the 'Outstanding Paper Award' - for Iwanow, H. (2008) 'The promotion of social efficiency measures through Corporate Social Responsibility policies and their influence on apparel purchase behaviour'. *Fashion and Textiles: Heading towards new horizons The 86th Textile Institute World Conference* Hong Kong: Hong Kong Polytechnic University (18-21 November). This paper was also the Key Note presentation for the Marketing and Retailing section of the conference, which attracted over 400 delegates.
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### CONFERENCE PAPERS

- Ross, H. F. (2017) 'A Financial Leap of Faith: Government Funding for Community CSR and Sustainability Initiatives.' *Academy of Marketing Science Annual Conference*. San Diego, USA (24-26 May 2017)
- Ross, H. F. & Harrison, T. (2016) 'Augmented Reality Apparel: An Appraisal of Consumer Knowledge, Attitude and Behavioral Intentions'. In the Proceedings of the *Hawaii International Conference on Systems Sciences HICSS-49*. Kauai, Hawaii, 5th - 8th January 2016. Chairs, Bui, T. X. and Sprague Jr. R. H., Department of IT Management, Shidler College of Business, University of Hawaii at Manoa, pp. 3919-3927. Mini track - The Internet of Everything: Connecting People, Things, and Data. ISSN: 1530-1605 ISBN: 978-0-7695-5670-3. DOI: 10.1109/HICSS.2016.487 **N.B.** See Academic Awards section
- Ross, H. F. & Harrison, T. (2015) 'Corporate Social Responsibility and Non-Financial Disclosure - The need for reporting guidelines to be based on simplicity, comparability and accessibility - A Structured Abstract'. Academy of Marketing Science Annual Conference, Denver, Colorado, USA (12-14 May). In K.K. Kim (ed.), *Celebrating America's Pastimes: Baseball, Hot Dogs, Apple Pie and Marketing?*, Developments in Marketing Science: Proceedings of the Academy of Marketing Science, pp. 675-680. DOI 10.1007/978-3-319-26647-3\_137
- Ross, H.F. (2014) 'The rise and fall of Corporate Social Responsibility and sustainability motivation in consumer behaviour'. *2nd International Marketing Conference - Contemporary Thinking in Marketing Theory*, University of Edinburgh Business School (4-5 December)
- Ross, H.F. (2014) 'Too much information: the ever-increasing user journey for sustainability data in the fashion sector'. *3rd International Research Conference in Marketing: Marketing theory - past, present & future*, The University of Strathclyde, Business School, Scotland (15 May). **N.B.** See Academic Awards section

Ross, H.F. (2013) 'The three concentric circles model for sustainability disclosure – a proposed framework for the fashion sector'. *The 10th (annual) International Conference for Consumer Behaviour and Retailing Research*, Viana do Castelo, Portugal (3-6 April)

Iwanow, H. (2010) 'The garment label and its potential marketing messages; is anyone listening?' *Fashion: Sustainability and Creativity, 12th Annual Conference for the International Foundation of Fashion Technology Institutes (IFFTI)*. Fu Jen Catholic University, Taipei, Taiwan pp. 141-150. (23-26 March)

Iwanow H. (2008) 'The promotion of social efficiency measures through Corporate Social Responsibility policies and their influence on apparel purchase behaviour' *Fashion and Textiles: Heading towards new horizons The 86th Textile Institute World Conference*. Hong Kong Polytechnic University, Hong Kong (18-21 November) **N.B.** See Academic Awards section.

Iwanow, H. (2008) 'The growth of eclectic consumption by the contemporary consumer in the United Kingdom and its impact on fashion marketing strategy'. *The Body: Connections with Fashion: 10th Annual Conference for the International Foundation of Fashion Technology Institutes (IFFTI)* RMIT University, Melbourne (8-9 March)

Iwanow, H. (2007) 'Greenwashing in the fashion sector: the consumer's perception of ethical issues in the global supply chain'. *Dressing Rooms: Current Perspectives on Fashion and Textiles Conference* Oslo University College, Oslo (14-16 May)

### **JOURNAL PAPERS**

Ross, H.F. (2014) 'Corporate Social Responsibility Disclosure – The Three Concentric Circles Model - a proposed framework for classifying sustainability initiatives in the fashion supply-chain'. *International Journal of Business and Globalisation*. Vol. 13, No. 1, pp. 76-90 (ISSN online: 1753-3635 ISSN print: 1753-3627) DOI: <http://dx.doi.org/10.1504/IJBG.2014.063396>

Iwanow, H., McEachern, M.G., & Jeffery, A (2005) 'The Influence of Ethical Trading Policies on Consumer Apparel Purchase Decisions: A Focus on Gap Inc.' *International Journal of Retail and Distribution Management*. Vol. 33, No. 5, pp. 371-387 (ISSN: 0959-0552) DOI: <http://dx.doi.org/10.1108/09590550510596740>

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### **RESEARCH REVIEWER**

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## ABSTRACT

Concern about the economic, social and environmental impacts caused by the production and consumption of products and services has resulted in an escalation in the monitoring of companies by stakeholders. Scrutiny has been enhanced by an expanding array of behaviour-modulating instruments, which span a voluntary to mandatory continuum, in the form of ethical identifiers that range from collaborative partnerships, through codes and standards, to regulations, directives and laws. Such identifiers are now becoming more-widely used by businesses in the formulation and communication of their Corporate Social Responsibility and sustainability (CSRS) related strategies. In a business environment undergoing closer examination, individual companies must determine the extent to which they will endorse CSRS, as well as deciding on their level of public disclosure of related practices. However, despite an increasing number of tools that are available for communicating ethical disclosure, there is currently no agreed standard format for presenting the relevant data. This can create difficulties for stakeholders who may wish to compare and contrast the ethical business practices of different companies and can reduce the pressure for meaningful change to be brought about.

In the course of the research reported in this thesis, philosophical, ethical and legitimacy theories were drawn upon to understand the approaches that underpin CSRS disclosure, whilst the engagement of key stakeholders was evaluated by applying the principles involved in stakeholder mapping and ethical business strategy communication. For practical reasons, the study focusses on a single global business sector with identifiable CSRS interests, the apparel sector, which has well-publicised issues regarding both its social and environmental impacts, while also possessing constituent parts that are applicable to a variety of other consumer goods markets (for example, extended supply chains).

Using a pragmatic methodology, the primary research consisted of two phases carried out in sequence; quantitative research first, then qualitative investigation. The first phase utilised findings from previously published quantitative research to pinpoint five fashion sector brands. The brands' web-based CSRS-related disclosure was examined by means of a longitudinal four-stage content analysis, which involved an assessment of the click paths created by brands to enable interested parties to access information about their ethical business practices. The ethical identifiers disclosed were then classified and enumerated to quantify the range and complexity of the CSRS-related information provided by each brand. The information gained from the findings was also used to inform the development of a framework for identifying, grading and communicating CSRS disclosure to enable comparative analysis of the approaches adopted by different companies and their suitability to different types of stakeholders. The second phase of the research utilised a qualitative methodology to probe the results from the quantitative phase and to develop an improved communication tool. In-depth interviews were undertaken with fifteen key informants on CSRS, encompassing policy makers, advisors and representatives from commerce; as well as five consumer focus groups divided by age (20s, 30s, 40s, 50s, and 60 years and over).

As a result of the research findings, ten stakeholder types were identified as key audiences for CSRS-related information, while stakeholder engagement with the data was classified into three levels ranging from 'active', through 'aware but ambivalent', to 'inactive'. Stakeholders who were categorised as 'active', responded to triggers created by CSRS-related knowledge and readily participated in behaviours that were sympathetic to promoting social responsibility. The 'active' stakeholders were likely to be professionals working in the

area of CSRS and consumers personally committed to ethical goals. The participants who demonstrated ‘awareness but ambivalence’ to CSRS information possessed knowledge of CSRS issues, but were not emotionally committed to its goals. They used behavioural filters to explain the rationale supporting a position of commitment that was flexible and dependent on circumstances; hence their tendency to consider the information was affected by a range of additional factors. By contrast, ‘inactive’ stakeholders created blockers or barriers to justify why the responsibility for CSRS lay not with themselves, but with second and third parties in the supply chain. They displayed limited or no commitment to CSRS goals and were not swayed in their behaviour by associated knowledge.

The multi-layering of stakeholder perspectives emphasises the need for a reporting framework designed to satisfy the requirements of a growing and diverse body of interested parties. To address this need, ethical identifiers used in CSRS disclosure were divided into deontological and teleological indicators to provide greater classification exclusivity than previous models. From this division, the current research proposes a new communications framework suited to a variety of levels of stakeholder commitment and CSRS complexities by using a three concentric circles (TCC) format, with core, intermediate and outer circles identifying respectively what a company is required to do (mandatory and co-regulatory actions), agrees or chooses to do (self-regulatory and voluntary activities), and is going to do (through ethical collaborative partnerships). If applied digitally, the proposed framework could provide further detail relating to the ethical identifiers contained in each circle and expand the level of information available. When current CSRS disclosure by five sample brands was analysed using the TCC format, voluntary aspects (intermediate and outer circles) were found to dominate in number over mandatory obligations (core circle). However, the deontological actions or activities within which the companies engaged (core and intermediate circles) were seen to have greater longevity than their teleological collaborations and partnerships (outer circle).

Bringing together the proposed framework for communicating CSRS information and the stakeholder engagement categories, the potential for full-disclosure access to ethical indicators, and their details, was designed for the ‘active’ group, who were the most likely category to create change-making pressure on companies. The availability of basic and concise ethical data was favoured by the ‘aware but ambivalent’ group, whilst an identifiable logo, indicating that a company was disclosing its practices was considered more than adequate for the requirements of the ‘inactive’ group who were unlikely to seek further information. The stance adopted by this latter group highlighted that business accountability is not demanded by all potential stakeholders and illustrated why mandatory intervention can be needed to enforce behavioural expectations on companies.

At a time when the primary and secondary rules of society are increasing the expectation of CSRS-related disclosure from companies, as well as imposing a minimum level of annual reporting on them, the current research provides theoretical, practical and public policy-based contributions to progress the discipline of ethical communications.

## LAY SUMMARY

This research focused on the communication of information about ethical business practices by evaluating companies' disclosure of Corporate Social Responsibility (CSR) and sustainability data from their supply chains. The investigation was completed in two phases. First, it looked at the types of information that companies disclosed over a period of four years, which included an evaluation of whether public access to the data was obvious and uncomplicated. Second, using interviews and focus groups, it considered the effect that the disclosed information had on the knowledge, perception and behaviour of a variety of different stakeholders.

The findings showed that any perceived increase in ethical business practice disclosure was not necessarily universal in application, with some companies showing progress in their monitoring of supply chains, whilst disclosure by others was static or in regression. From a stakeholder perspective, the research found that access to and consideration of information about ethical business practices was dependent on a stakeholder's area of interest, or level of concern. As a result, three categories of stakeholder involvement with companies' ethical disclosure emerged, which were based on interest that is 'active', involving CSR or sustainability professionals and consumers personally committed to ethical goals; stakeholders who were 'aware but ambivalent' embraced those for whom engagement was flexible and dependent on circumstances, including some brands and consumers who purchase ethically associated products without fully understanding the claims being made; and 'inactive' stakeholders who do not engage with CSR information and whose behaviour is not influenced by any associated knowledge.

The research has implications for decision-makers in public policy, as progress is made towards developing a standardised approach to ethical disclosure, as well as for individual companies as they design their communications to satisfy the stakeholders for whom their disclosure should be of interest.





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## ABBREVIATIONS

ACCA	Awareness, comprehension, conviction, action
APPG	All-Party Parliamentary Group
ASA	Advertising Standards Authority
BCI	Better Cotton Initiative
BIS	Department of Business Innovation and Skills (UK Government)
BSI	British Standards Institution
CC	Corporate citizenship
CEO	Chief Executive Officer
CG	Corporate governance
COO	Chief Operating Officer
CSP	Corporate social performance
CSR	Corporate Social Responsibility
CSRS	Corporate Social Responsibility and sustainability (definition p. 27)
Defra	Department for Environment, Food and Rural Affairs (UK Government)
DfID	Department for International Development (UK Government)
EC	European Commission
ESG	Environmental and social governance
ETI	Ethical Trading Initiative
EU	European Union
GCA	Groceries Code Adjudicator
GOTS	Global Organic Textile Standard
GSCOP	Groceries Supply Code of Practice
GRI	Global Reporting Initiatives
H&M	Hennes & Mauritz
ILO	International Labour Organisation
ISEAL	International Social and Environmental Accreditation and Labelling Alliance
ISO	International Organization for Standardization
OECD	Organisation for Economic Co-operation and Development
ONS	Office of National Statistics
MDGs	Millennium Development Goals
NGO	Non-Governmental Organisation
PAS 2050	Carbon Footprinting Standard
PCS	Production-Consumption System
PETA	People for the Ethical Treatment of Animals
REACH	Registration, Evaluation, Authorisation and restriction of Chemicals (regulation)
SDGs	Sustainable Development Goals
SIG	Special Interest Group
SR	Social Responsibility
SS/RR	Source Stimulus/Receiver Response
SV	Shared value
TBL	Triple bottom line
TCC	Three concentric circles
UNEP	United Nations Environmental Programme
UNGC	United Nations Global Compact
WRAP	Waste and Resources Action Programme





## CHAPTER 1. INTRODUCTION

Concerns about the ethics of business practices employed during the production and consumption of goods and services, including the provenance of materials and the sustainability of processes, are influencing the marketing environment. These concerns have intensified the scrutiny to which the business community is subjected (Roberts, 2014) and has led companies to a growing awareness of their responsibility to society as a whole. As a result, enterprises across diverse sectors are taking action to improve the sustainability of their operations (Global Reporting Initiative, 2013 a) by adapting their marketing and operational strategies to meet contemporary expectations of acceptable business behaviours. Progressively, these actions involve a drive towards transparency and accountability, through the public dissemination of companies' non-financial, ethically based and sustainability focused, information.

Frynas and Yamahaki (2016) stressed the importance of theory-driven explanations in the study of Corporate Social Responsibility (CSR) and the complementarity of different theoretical approaches, which can support the practical evolution of business transparency and accountability. Proposing future directions for scholarship related to business ethics, they claimed there was a need for multiple level analysis to connect stakeholders and business practices in micro and macro environments (*ibid*). Likewise, Peattie (2010: 218) called for integration between the traditional research areas of '...economics, psychology, and marketing' and the growing fields of '...sociology, anthropology, philosophy, and industrial ecology'.

Using a thematic review of literature from a historical perspective, Kolk (2016) found that three CSR themes had emerged over the previous 50 years, which he listed in decreasing

order of attention as being a focus on environmental research, articles about ethics, rights and responsibilities, and studies based on poverty and sustainable development. Undertaking a similar review in management literature, Wang *et al.* (2016) identified research trends in social responsibility pertaining to:

- i. Antecedence - factors determining a company's CSR engagement.
- ii. Processes - CSR decision-making, implementation and stakeholder response.
- iii. Outcomes - consequences of CSR involvement.

Wang *et al.* further added that research into CSR-related processes had experienced resurgence since the turn of the millennium, which has facilitated contributions that inform academic discourse into managerial practices, with the resultant debate enabling researchers to identify gaps in current knowledge. An example of a relevant gap was identified by Arvidsson (2010: 351), who considered the changing nature of business communications that has resulted from the continuous process of developing, structuring and preparing CSR strategies. Through her research, she identified:

- i. 'focus shift' - resulting in greater attention to ethical reporting by companies.
- ii. 'focus enlargement' - where communications are designed to engage stakeholders beyond the boundaries of company shareholders.

Combining a questionnaire and in-depth interviews with investor-relation managers, Arvidsson's study considered the perspective of internal decision-makers in companies. Applying stakeholder theory and legitimacy theory through the lens of teleological ethics (utilising consequentialism or utilitarianism), she explored how changes in the interests and motivations of investor-relation managers influenced the proactive or reactive communication of CSR-related information to wider audiences. Arguing that current systems for reporting company-based non-financial data were insufficient, Arvidsson claimed that her research provided new inputs into the ongoing debate regarding the communication of

business ethics, and called for further research on the proposition that common standards should be developed for companies to use in the dissemination of CSR-related information.

Further exploration of the focus shift and enlargement concepts can be achieved by applying theoretical underpinnings to how companies frame the content of ethical information, and their willingness to not only disclose their business practices, but also how the consequences of their activities are mitigated. Examining ethical message framing in more detail, Hoover and Pepper (2015: 613) found that:

Statements using a deontological framework included language of legal compliance, fairness, obligations, duties or standards. Statements using a teleological framework included a focus on efficiencies, consequences, maximizing benefits, reducing harm, outcomes, success, and measures.

Having identified the divide between deontological and teleological message framing, Hoover and Pepper called for further research into the impact that such statements have on message receivers and associated stakeholders, and whether the information affects their subsequent decision-making and behaviours. Adapting Hoover and Pepper's ethical message framing thesis, CSRS-strategy content encompasses not only statements of activities, but also identifies stakeholders with whom a brand collaborates or negotiates strategy content. Embracing this duality in the current research, deontological indicators are represented by the ethical actions that a company discloses (whether through voluntary fairness and duties setting initiatives, self-regulation, co-regulation and mandatory legal compliance), whilst teleological indicators identify the stakeholders who can influence the outcomes of business activity, or are affected by its consequences.

Responding to recent calls for research and to contribute to the growing debate regarding business practice transparency, communication and its impact, the current research explores the factors that influence a company's social responsibility and sustainability strategies, the

processes by which companies convey their ethical business practice message, and the outcomes of such reporting on stakeholder knowledge, perception and behaviour. It further considers the methods by which ethical communications can be improved.

## 1.1. Research Rationale

### *Research Problem*

Coombs and Holladay (2012: 113-114) asserted that once a company has adopted an ethical approach, credibility can be cultivated by establishing ‘...a consistent history of...transparency and openness’ through the disclosure of business responsibility information. Such disclosure has facilitated the rising interest in CSR, enabling interested parties to evaluate the legitimacy and credibility of comparable or alternative providers. It has likewise stimulated an escalation in the number of CSR and sustainability related voluntary standards and codes, self and co-regulatory systems, mandatory regulations, directives and laws, and associated stakeholders, which are available to carry a company’s ethical message.

However, at a time when the consequences of the externalities generated by production and consumption are growing, there is currently no agreed format for companies to use when communicating ‘business responsibility’ information, which would support the development of credibility and legitimacy. With Arvidsson (2010) suggesting there are deficiencies in current systems, the lack of an accepted, standardised or comparable approach to presenting ethically based information (UNEP *et al.*, 2010; Knebel and Seele, 2015) can create a barrier in communications, which can potentially diminish the viewer’s comprehension of the ethical issues involved and reduce the propensity for behaviours to be changed. Therefore, the importance of the current research is reinforced by the growing

calls for the communication of business practice related information to be standardised, to assist in making the data accessible, comparable and meaningful to multiple stakeholders.

### *Aim and Objectives*

Responding to the calls for new knowledge and greater insight from research, policy and practice, the Aim of the research is twofold. It is designed to:

Understand the strategic communication of ethical business practices and the effect it has on stakeholders' awareness and comprehension; and to develop a communication framework that contributes to the advancement of stakeholder knowledge, informing perceptions and supporting behaviour change.

The research Aim is achieved through the completion of four Objectives:

- i. To explore philosophical and ethical approaches in business practice that identify engagement with voluntary ethical initiatives, self-regulatory and co-regulatory systems, and mandatory obligations.
- ii. To examine and understand current approaches to social responsibility that explain the relationship between companies and their key stakeholder groups, for example, consumers, commerce and policy influencers, both national and international.
- iii. To analyse the application of ethical policies and initiatives, and to investigate the influence that the promotion of such strategies has on stakeholder knowledge, perception and behaviour.
- iv. To identify appropriate approaches to the communication and promotion of ethical behaviours.

### 1.2. Key concepts

The research rationale is explored through theories relating to a company's philosophy, ethics and legitimacy; how the ethical strategy content is developed; the nature of stakeholder involvement in the process of ethical strategy adoption; and the marketing communications involved in strategy disclosure to multiple audiences.

### *Philosophy, ethics and legitimacy*

Societal mores, norms and obligations are formed over generations through the development of the primary and secondary rules that enable the social order to function and modify any behaviours deemed as unacceptable (Hart, 1961). Similarly, the core beliefs and values of individual businesses develop and shape a company's philosophy (its purpose or *raison d'être*), as well as how it conducts business (the ethics applied in its practices). Together, a 'dominant social paradigm' is created, which Peattie (2010: 198) claims:

...reflects the core values, perspectives, and political, economic, and technological institutions, which determine the quality of life and its relationship to the environment.

The extent to which a company's purpose and practices adhere to the norms and values prevalent in a society is the focus of legitimacy theory (Dowling and Pfeffer, 1975).

However, when a company's actions fail to reflect the dynamic, fluctuating and ever evolving expectations of relevant stakeholders, a 'legitimacy gap' with the potential to cause conflict can be created (Lindholm, 1993: 52).

The concepts that underpin ethical practices can appear nebulous, due to disparities in the terms and definitions that are regularly used, with examples being Social Responsibility, Corporate Governance, Corporate Social Responsibility, Environmental and Social Governance, Triple Bottom Line and sustainability. Thus, identifying what should be included and communicated in ethically related, non-financial disclosure, presents companies with multiple strategic decisions related to how their founding principles should be articulated and the business practices they adopt be publicised. Determining the key elements that form an ethical strategy can involve both theoretical and applied perspectives. For example, the theoretical approach may consider whether a company's ethically motivated behaviours are based on demonstrating good actions, as favoured by Kantianism,

or be designed to address the consequences of business activities, which is more in line with Utilitarianism; whilst a more practical approach may simply involve deciding how much non-financial data the company should make publicly available, and the degree of detail they should provide (New, 2010).

To address these strategic considerations, the current research will explore the philosophical and ethical options available to companies as they determine and communicate their adherence with societal expectations in an ever-increasingly globalised business environment.

#### *Ethical strategy content*

To encourage engagement with social responsibility, Coombs and Holladay (2012) proposed a five-step process model that supports the communication and evaluation of an ethical strategy. For the communication and evaluation stages (steps four and five) to be reached, an ethical strategy has to be established (steps one to three). These first three steps involve scanning and monitoring the business environment, identifying emerging and current ethical concerns, and translating the trends into content categories (*ibid*), which are populated to varying degrees by voluntary initiatives, self-regulatory and co-regulatory systems, and mandatory obligations. However, according to the United Nations Environmental Programme (UNEP), the proliferation of ‘...international standards, codes and guidelines... [that]...are continually evolving...at the global and the national level’, is creating ‘...an increasingly globalised and complex world’ (UNEP *et al.*, 2010: 15). As the multifariousness of strategy content grows, the function of individual ethical identifiers can lack clarity, creating the potential that the principles underpinning strategic CSR reasoning are unclear. Therefore, to contribute to knowledge on ethical strategy creation, the current research will

examine the actions and activities available in different deontological categories and analyse how such content is applied in ethical policies.

### *Stakeholder involvement*

Key audiences with an interest in ethically related information can be explored through theoretical underpinnings that rationalise the connection between companies and their audiences. Moving the debate forward beyond the traditional focus on shareholders, Kolk (2010) claimed that ‘...attention has shifted to the relationship between companies and a broader set of stakeholders and concomitant concerns’. Using Freeman’s (1984) ‘Stakeholder Theory’, the constituents who populate a company’s internal, micro- and macro environments can be established, with Searcy and Ahi (2014) suggesting that the main players in supply chains, or similarly focused ‘global production-consumption systems’ (PCS) (Lebel, 2005: 11), include suppliers, distributors, retailers and consumers. These individual stakeholder groups have the potential to present different expectations, motivations, and complexities (Kolk, 2010), which according to Maon *et al.* (2010: 23) creates:

...a constellation of converging, competing interests, each with intrinsic value, and a place of mediation at which these varying interests of different stakeholders and society can interact.

Although academic research that investigates the communications’ relationship between a company and its stakeholders invariably focuses on those with particular, identifiable, characteristics, a company’s stakeholders rarely exist in isolation. Likewise, the flow of communicated information seldom takes place exclusively between a business and a singular identifiable target, with contemporary web-based marketing communications exacerbating the potential for relationships to develop between different stakeholders groups outwith the



control of companies. If amalgamations form between consequences-focused teleological stakeholders, the potential for reputational challenges for companies can be created.

Therefore, mapping key stakeholders can assist in determining the audiences who have specific relevance to individual situations, as well as those who actively engage with ethically-related information, whether their involvement is targeted by a company or not. Establishing their level of involvement given a particular set of circumstances is key to the formulation and communication of strategy content that is designed to be relevant to the needs of diverse audiences. Therefore, the current research will examine the key stakeholders who are influential to ethical business practices, as well as exploring how they impact on the strategic decision-making of companies.

#### *Ethical Marketing Communications*

Communicating ethical information requires a source (for example, a brand or independent commentator) to create a message, which is sent through a channel to a receiver (for example, an individual or group) (Shannon and Weaver, 1949; Berlo, 1960; De Fleur and Ball-Rokeach, 1975). Company controlled communications favour information asymmetry, where expert knowledge and data ownership puts the information gatekeeper in a dominant position (Harrison *et al.*, 2006). Yet, for non-financial information to be meaningful to stakeholders, Passant and Hewitt (2013: 4) claimed that ‘...it must be comparable across companies’, adding that international and national reporting frameworks are available to assist in comparative evaluations. Even so, current disclosure mechanisms and frameworks have their critics, with Knebel and Seele (2015) agreeing with Arvidsson (2010) that standardising non-financial information is essential. The UNEP *et al.* (2010) presented guidelines for streamlining the current situation, which involved:

- i. The alignment and consolidation of current global sustainability and CSR frameworks to avoid unnecessary duplication or confusion, and the development of agreed global or national disclosure standards that support the assurance provided by sustainability strategies.
- ii. The need for relevant, accurate and comparable information, delivered in a structured manner to satisfy the different requirements of divergent stakeholders.
- iii. The necessary content with appropriate boundaries for reporting sustainability, including the combination of backward-looking and forward-looking materiality factors.
- iv. The choice between separate or integrated reports for sustainability and financial information, and the selection of appropriate disclosure and communication channels.

Determining the success of a communications' strategy includes recognising a receiver's subsequent evaluation and feedback. An analysis of behavioural responses to company controlled ethically related messages can involve the application of Hierarchy-of-Effects (HoE) models and the factors incorporated in the Tricomponent Attitude Model (TCAM). As proposed by Rosenberg and Hovland (1960), the three factors in the TCAM are based on cognitive (knowledge and understanding), affective (perceptions, feelings and emotions), and conative (likelihood and tendency) components. These models can be used to track the process of information-navigation from recognition to reaction, through the acquisition of knowledge and development of perceptions, to the resulting behaviour-related responses. As such, applying the process of communication, as well as the TCAM and HoE models, to the transmission of social responsibility data enables an evaluation of how stakeholders access, track and assess information about supply chains, which according to New (2010: 79) will become progressively more important as companies seek out '...new ways to capitalize on brand value'.

Therefore, the current research contributes to knowledge by studying the processes involved in selecting, adopting and communicating information about ethical business practices to

multiple audiences. Using theoretical models and practical application, it analyses the effects that CSR-related information dissemination has on stakeholder knowledge, perception and behaviour, and advances current thinking by providing a basis upon which a new communications framework for organising ethical strategy content can be proposed.

### 1.3. Contextual Setting

To make the investigation useful and manageable, a framework for the data collection was created by choosing a business context with CSR features that are evident in other consumer goods' sectors. According to Storm (2014), the fashion sector has '...a history of issues with workers' right and challenges around its polluting production processes', with Pedersen *et al.* (2016) adding negative social impacts like the extensive use of resources, over-consumption and short lifecycles.

Reports of major social or environmental violations in the fashion sector have led to growing pressure for ethical traceability and information disclosure (Roberts, 2014). Investigating the presentation of web-based sustainability data, research conducted by Dach and Allmendinger (2014) considered the impact of H&M and Primark's online CSRS communications on the awareness and perceptions of consumers. They found that web-based sustainability information disseminated by the brands did not influence consumer perceptions, especially if the individual had previously judged the company to be unsustainable prior to taking part in the research. Thus, they concluded that the information communicated by H&M and Primark via their websites was '...not effective in terms of credibility and establishing added values in the context of consumer awareness and perceptions' (p. 417).

However, there were discernible limitations in Dach and Allmendinger's research due to the restriction of the analysis to the front page of the brands' corporate communications. As a

result, the authors cautioned against generalising their results and called for further research to investigate the relationships between website design and usability. Echoing this call for further research, Roberts (2014: 196) claimed that only ‘...a handful of studies’ had thus far been conducted into how fashion market brands communicate web-based CSRS information. With ethical issues that are also germane to other markets, exploring the opportunities and challenges faced by the fashion sector as a globalised business constituted of readily identifiable constituent parts (for example, extended supply-chains), makes the findings of the current research relevant beyond the boundaries of one sector.

1.4. Thesis structure

Structuring the literature review in a meaningful sequence to allow the theoretical argument to develop involves identifying the elements needed to secure a full story. The Five ‘Ws’ were traditionally used in journalism to determine the Who, What, When, Where and Why in a situation (Hart, 1996), but have more recently been used in other disciplines, including marketing, CSR-related law, Internet applications and healthcare informatics (Table 1.1). However, there is debate amongst authors applying the Five ‘Ws’ as to the order in which they should be arranged to identify dominant and supplementary positioning (Table 1.1).

Table 1.1. Five ‘Ws’ order analysis and sequential choice for the current research

			AXES ORDER				
AUTHOR(S)	YEAR	SECTOR FOCUS	WHY	WHAT	WHO	WHERE	WHEN
Hart	1996	Journalism	5	1	2	3	4
Cowles and Kiecker	2000	WWW	5	2	1	3	4
Marchiori	2004	WWW	5	1	3	2	4
Morris and Baddache	2012	CSR law	1	5	2	4	3
Zhang <i>et al.</i>	2013	Healthcare informatics	5	3	1	4	2
AVERAGE POSITION SCORE (lowest to highest number = first to last position)			4.2	2.4	1.8	3.2	3.4
RANKED POSITION			5	2	1	3	4
<b>ORDER CHOSEN FOR THE CURRENT RESEARCH</b>			<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>

As CSR-related research is the most relevant discipline to the current investigation, the views of Morris and Baddache (2012) were given additional merit compared to the opinions of the other authors, which resulted in ‘why’ being placed in the lead position for the current research. Thereafter, using Arvidsson’s (2010) ‘focus shift’, attention is given to ‘what’ deontological action-based activities make up the content of CSRS-related reporting, whilst ‘focus enlargement’ examines ‘who’ a company’s teleological consequences-focused stakeholders are, and ‘where’ and ‘when’ ethical communications occur.

Consequently, following the Introduction, Chapter 2 explores why companies engage in ethical business strategies, by identifying philosophical approaches in business relating to non-financial issues and examining the theories that underpin the strategies that facilitate the adoption of ethical practices. The deontological content of non-financial strategies, in terms of adoption of or adherence to voluntary, self-regulatory, co-regulatory and mandatory actions, is discussed in Chapter 3, whilst Chapter 4 investigates the relationship between a company and the teleological stakeholder groups with whom it interacts and communicates regarding developments associated with social responsibility. In the final part of the review of the existing literature, Chapter 5 explores the ‘what and where’ of communication, detailing approaches in the promotion and dissemination of ethical policies to multiple stakeholder groups and the influence such disclosure has on stakeholder knowledge, perception and behaviour. The methodology explains the contextual setting in Chapter 6, with the research design in Chapter 7 detailing how pragmatic philosophy supports the two phase, sequential, explanatory structure, encompassing:

- i. Quantitative research – involving a longitudinal content analysis, which quantified the ethical disclosure presented on the websites of five brands.

followed by

- ii. Qualitative research – based on interviews with key informants and focus groups with consumers.

The findings and discussion in Chapter 8 are likewise divided into two sections, with the quantitative results from Phase 1 determining emerging themes and creating the structure upon which the schedules for the Phase 2 interviews and focus groups are based. The resultant qualitative findings and discussion follow to complete the chapter; with the conclusions and recommendations, regarding the strategic communication of ethical business practices and the development of a communication framework, in Chapter 9.

## REVIEW OF LITERATURE

### CHAPTER 2. 'WHY' – THE RELATIONSHIP BETWEEN BUSINESS RESPONSIBILITY AND SOCIETY

There is an increasing focus on how organisations function and interact with the wider community in which they operate (European Commission, 2002). This attention, according to Jones and Thompson (2012: 307), has led to '...a demand for greater transparency and ethical behaviour on the part of government, business and individuals'; with companies increasingly assigning resources, in the form of time and money, to establish their social responsibility credentials (Mattila and Hanks, 2012). As a result, Barnea and Rubin (2010: 71) declared that the growth in CSR-related activities is 'One of the most significant corporate trends of the last decade'. However, there is an ongoing debate as to whether or not it is the role of companies to indulge in activities beyond the basic function of creating profits.

The American economist, Milton Friedman, advocated a monetarist approach to business decision-making. He argued that the social responsibility of an organisation is only to its employees; in particular, by making the company profitable (Fisher and Lovell, 2006). Steurer (2010: 50) refers to Friedman's approach as a '...neo-classical shareholder view'. However, Friedman (1970: 173) also said that companies were responsible for:

...[conducting business] in accordance with their [employees or owner] desires, which generally will be to make as much money as possible while conforming to the basic rules of the society, both those embodied in law and those embodied in ethical custom.

Therefore, the free market approach advocated by this Nobel Prize winning economist was not as laissez-faire as would first appear. It involves developing business objectives that

combine the economic imperative of profit maximization with contemporary ethical mores and norms, which are based on societal customs and mandatory obligations.

## 2.1. The Development of Societal Mores, Norms and Obligations

Differences in obligatory, compared to customary, approaches emerge as a society evolves and protocols are developed to encompass the rules by which citizens are expected to abide (whether individually or collectively). To understand this evolutionary process requires comprehension of the role that primary and secondary rules have on societal development, and the impact they have on behavioural expectations.

### 2.1.1. Primary Rules of Obligation

Customary modes of behaviour are usually established by the citizens of a society over generations; and are embedded in the norms and mores that are acceptable to the rulers, or the majority, at a given time. Referring to primitive social structures, Hart (1961: 89) claimed that their conventions are based on ‘...primary rules of obligation’, which identify actions that an individual ‘...must or must not do’ (*ibid*, p. 91). At this level, consensus theory suggests that agreement on what is considered to be acceptable behaviour is rooted in the beliefs and rituals adopted by those who constitute a society; rather than through the imposition of statutory decrees to control the social order and direct change (Falk Moore, 1978). As a result, societies with primary rules-based structures can function without deference to legislature, courts or state sponsored officials.

However, Hart (1961) declared that relying on primary rules based on observing explicit conventions to remedy unacceptable behaviours within a society has three main weaknesses. Firstly, such unsanctioned rules involve uncertainty, because a precise definition of their scope is invariably absent and they lack procedures for resolving this doubt. Secondly, they



are static, or inflexible, due to their dependence on societal change, which generally occurs at a slow rate. Finally, they are inefficient, because they rely on a power that is diffused throughout a society and are, therefore, difficult to maintain (*ibid*). Consequently, the adoption of secondary rules is designed to remedy these three limitations.

### 2.1.2. Secondary Rules using Authoritative Criteria

The introduction of a secondary level of rules to primitive social structures enables actions and behaviours (which are underpinned by primary rules) to be decisively ‘...ascertained, introduced, eliminated, varied, and the fact of their violation conclusively determined’ (Hart, 1961: 92). By establishing secondary rules, which use authoritative criteria to recognise, change, and adjudicate on behaviours in society, a new consensus regarding acceptable or unacceptable actions is formed. This revised regime subsequently creates a society’s rule-of-law. Accordingly, this new law-based order combines the categorisation of a society’s behavioural norms and mores (using primary rules), with the imposition of regulated sanctions that are levied through authoritative criteria (provided by secondary rules), to control the consequences of actions.

However, Lindholm (1993) believed that a discrepancy could occur between a legal/regulatory environment, and the public’s bestowing of legitimacy on business behaviours, if:

- i. A social norm changes, but the legal/regulatory environment has yet to follow.
- ii. Corporations opt for minimal compliance with mandatory expectations or use gaps in the legal/regulatory environment to justify their behaviour.
- iii. A difference arises between what can be tolerated by a society and what is mandatorily imposed, for example where increased legal compliance would threaten jobs.

Resultantly, those who lead the development of a social-structure based on both primary and secondary rules, and who have the power to act proactively, or reactively, need to respond to changing mind-sets through the establishment of clear and authoritative systems of formal statutes that reflect a society's evolution. As such, combining primary and secondary principles into a contemporary system, progresses the management of society from a basis of subjective voluntary observation to the implementation of objectivity through mandatory compliance.

### 2.1.3. The Application of Primary and Secondary Rules to the Global Business Environment

Applying the concept of primary and secondary rules to the global business environment, which can involve the supply chains of companies based in different geographical locations, illustrates how divergent (or conflicting) views on what is recognised as acceptable behaviours can create complications and obstacles. The existence of such barriers was supported by Besio and Pronzini (2014: 289) who explained that, whilst '...morality is the complex of norms, behavioural models, virtues, and values' (embodied in the primary rules of a particular society), such characteristics cannot be presumed to be globally homogeneous. Likewise, Wettstein and Waddock (2005) questioned the depth to which global companies should embrace local mores, traditions and expectations, compared to the norm in their country of origin.

Correspondingly, the development of secondary rules can be equally disparate, with Kirton and Trebilcock (2004:3) referring to the acute challenge of '...generating global governance to support sustainability'. In addition, whilst companies and brands must act in accordance with the regulatory and statutory laws of the countries in which they operate (Pendelton, undated), the procedures deployed to scrutinize and manage global supply chain practices are

not necessarily universal in their scope, implementation or enforcement, with Kolk (2010: 139) citing possible issues relating to a company's policies on '...climate change, pollution and resource depletion, ethical problems, and social dimensions of firms' activities'.

Resultantly, Christmann and Taylor (2006) declared that cross-national variations have the potential to be exploited by companies tempted to use regional differences in environmental and social obligations to their financial advantage. The worldwide perspective was further highlighted by Matten and Moon (2008: 405) who added that, cross-nationally, social responsibility '...varies in terms of its underlying meanings and the issues to which—and modes by which—it is addressed'.

The complexity of balancing primary and secondary expectation across multiple regional locations is emphasised when companies make commitments to ethical business practices that are designed to satisfy likeminded stakeholders in one society, but which are incompatible with the value systems of those in other societies. Encapsulating the challenge that such variance can create, Sethi (1975:59) stated that:

A specific action is more or less socially responsible only within the framework of time, environment, and the nature of the parties involved. The same business activity may be considered socially responsible at one time, under one set of circumstances and in one culture, and socially irresponsible at another time, in another place and under different circumstances.

As a result of this fluidity, the application of common business behaviours, which are acceptable across the societal, cultural and political spectrums encompassed by different countries in global supply chains, is highly complex and time-consuming to implement. However, working towards consensus can create the foundation for discussion and agreement, usually either bi-laterally or multilaterally, on how trade should be conducted as the global business environment evolves. For this reason, the consideration of ethical business practices is increasingly being included in such negotiations.

## 2.2. Business Philosophy and Ethics

The business practices of individual companies within supply chains can be analysed in terms of either theoretical perspectives, practical application, or both. Establishing an organisation's business objectives can involve the positioning of its core beliefs and values. This can be achieved by determining a brand's philosophy, which identifies its purpose, or *raison d'être*. The company's resulting business praxes, or business ethics, refers to how the organisation carries out its philosophy by implementing what its decision-makers believe to be right (or wrong) in actual practice, with underlying values shaping an organisation's ability to successfully incorporate sustainability within its business model (Pedersen *et al*, 2016). Applying this process to the contemporary business world, Whyatt *et.al.* (2012: 332) explained that there is a:

...need for all organizations to examine their business ethics practices and the philosophical precepts upon which they define their business ethics expectations within their organizations.

To facilitate theoretical analyses, Fisher and Lovell (2006) created a matrix to divide ethical perspectives into four main areas (Figure 2.1), which are:

Related to the individual

- i. Virtue Ethics, and
- ii. Ethical Learning and Growth

Applicable at a collective institutional level

- iii. Deontological Ethics and
- iv. Teleological Ethics

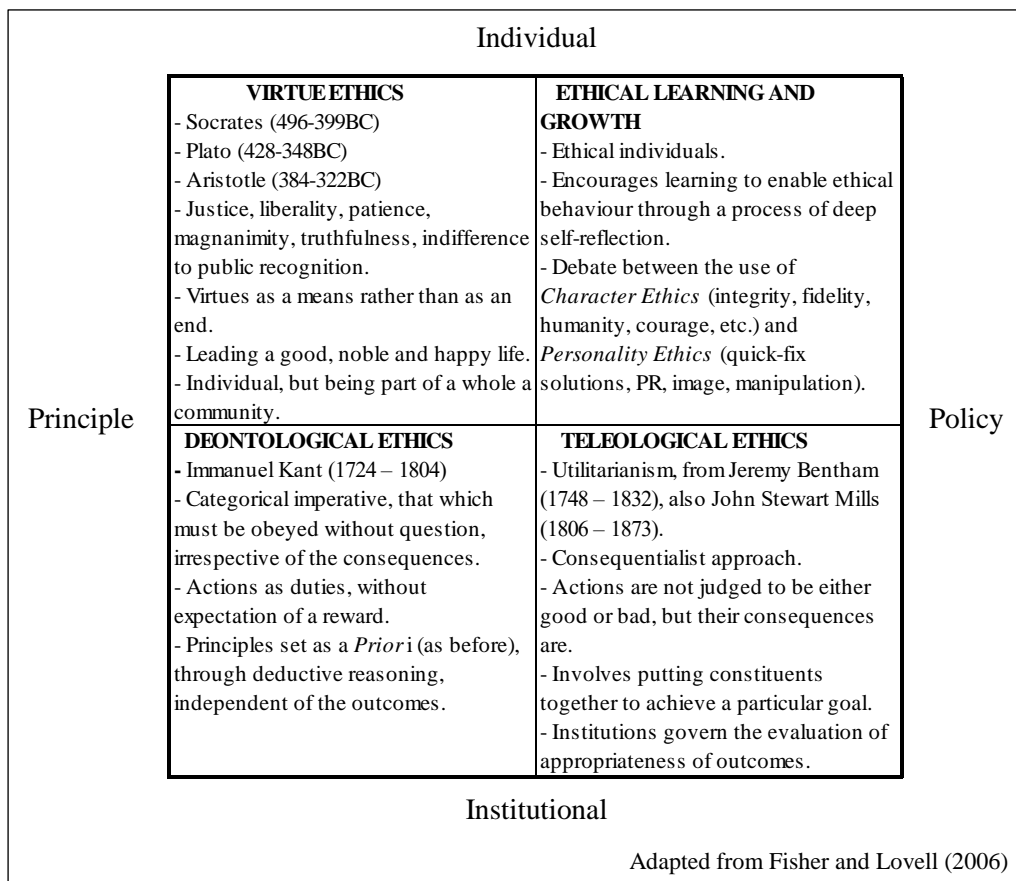


Figure 2.1. Mapping ethical perspectives

The four ethical perspectives are further partitioned between those favouring an approach based on deeply-embedded principles, compared to others who choose to focus on policies that are more adaptable and responsive. To clarify the distinction between the two, Fisher and Lovell (2006: 100) explain that a principle is:

...a standard that is to be observed, not because it will advance an economic, political or social situation, but because it is a requirement of fairness or justice or some other dimension of morality.

Conversely, a policy has a more practical application, which ‘...sets out a goal to be reached, generally an improvement in some economic, political or social feature’ (*ibid*). From their explanation, it can be inferred that a principle is a theoretical moral obligation for justice and virtue, whereas a policy is a practical tool for developing a company’s performance.

An example of a company that engages in an ethical business model, focused on an established philosophy and appropriately-aligned operational ethical practices, is John Lewis, which was named as the UK's best performing mutual or co-operative in 2015 (The Telegraph, 2015). Explaining the principles underpinning its philosophy, John Lewis states that its '...ultimate purpose is the happiness of all its members, through their worthwhile and satisfying employment in a successful business' (John Lewis, undated). They further add that:

Because the Partnership is owned in trust for its members, they share the responsibilities of ownership as well as its rewards, profit, knowledge and power.

John Lewis claim to view their personnel as 'members' who share in the company's obligations and earnings, rather than merely as employees receiving a wage or salary for their labour. However, John Lewis' business practices have been subject to criticism because, whilst their sales, administration and managerial staff are recognised as full members of the partnership (and as a consequence receive a percentage of the company's annual profits), their cleaners are employed as contractors, and are not entitled to the annual bonus paid to approved staff members (Chapman, 2014). As a result, the application of John Lewis' philosophy is restricted to their direct employees, because their business practices exclude those who, although contributing to the smooth running of the enterprise, do not have an individual contract of employment with the company. The John Lewis example illustrates how a business can, at times, be accused of creating dissonance between its philosophy and its operational practices, which highlights the potential conflicts that can arise when determining philosophical principles and ethical policies.

### 2.2.1. Mapping Ethical Theories - Deontological and Teleological Perspectives

According to Whyatt *et.al.* (2012: 346) '...the processes involved in business ethics commitment have begun to be recognized and acted upon at an organizational level'.

Concentrating attention on institutional ethics narrows down the four ethical perspectives identified in Figure 2.1 to create an evaluation of two approaches, namely deontological and teleological ethics, which are illustrated by the diametrically opposed positions adopted by the Kantian and Utilitarianism doctrines.

Immanuel Kant developed the Kantian approach or Kantianism, denoted by deontological ethics, in the 18<sup>th</sup> century. It promotes the belief that good actions are requisite and prioritised over the consideration of consequences, with the outcomes of any deed being deemed as secondary. Reflecting a Kantian ethos, Dion (2012: 13) asserted that ‘The rightness or wrongness of a given alternative of action depends on the nature of motive’, a statement that refers to the processes that lead to behavioural actions (Solomon, 2013). Consequently, Kantianism has been used to support the maxim ‘Do not do to others what you do not want to happen to you’ (Kemfert and Tol, 2002: 41).

In contrast to Kant’s actions/motives-over-consequences doctrine, Utilitarianism originated from the writings of John Stewart Mills (a nineteenth-century writer), who developed the ideology first proposed by Jeremy Bentham (an eighteenth century philosopher).

Utilitarianism is supported by teleological ethics and involves concentrating on the consequences of actions, by considering the greatest benefit for the greatest number. The concept of cost-benefit analysis (namely the cost versus who benefits the most and to what degree) is derived from Utilitarianism (Fisher and Lovell, 2006). Thus, the cost of the consequences of actions is identified as the primary consideration, with the original actions modified to minimise potential damage. The foci of the contrasting deontological and teleological ethical approaches is summarised in Table 2.1.

Table 2.1. Key factors in deontological (Kantian) and teleological (Utilitarian) ethics

	DEONTOLOGICAL ETHICS	TELEOLOGICAL ETHICS
ACTIONS	primary	secondary
CONSEQUENCES	secondary	primary

Both deontological and teleological approaches can impact on the way companies conduct business and how they frame their ethical message (Hoover and Pepper, 2015), which can subsequently effect societal perceptions. Deontological ethics set out the principles to follow, without an expectation that the outcome will include a reward for the action. The drawback is that this approach can lack flexibility in a dynamic business context and can result in outdated principles being followed, despite the fact that the contemporary situation may have changed from that which a company previously faced.

On the other hand, teleological ethics focuses on policy or strategy determination, by considering the short and long-term consequences that business activities have on society and looking for collaborative consensus to reduce harm, rather than merely highlighting good actions with minimal concern for the outcomes.

The issue of negative externalities generated by business highlights such an approach. According to Emery (2012: 48), if environmental omissions created by commerce are deemed to be a result of economic activity, with the consequences borne by society as a whole, then ‘...the polluter reaps the economic benefits...[but]...has no incentive to stop polluting’. As a result, polluting companies are unlikely to moderate their actions, because of the lack of negative consequences to the business. However, applying the ‘Polluter Pays Principle’ (Seitz 2008: 185), companies whose action create externalities can be required to provide financial compensation to those who suffer the consequences of the resultant



damage. Examples that demonstrate how business actions can have consequences, which must be managed and resolved, include the compensation sought by those adversely affected by the Royal Dutch Shell oil leak in 2008 and BP's Gulf of Mexico oil leak in 2010 (Mason, 2011).

The downside of the teleological approach is that rather than supporting a fundamental and deep-rooted commitment, decisions might focus more on the outcomes the company can achieve or expect, such as mitigating against negative publicity or creating positive public relations through news stories that involve ethically framed collaborations with partner organisations. As a result, the use of the teleological approach can result in the pejorative portmanteau of 'green-washing' being applied to initiatives, such as tree planting to off-set carbon emission (Smedley, 2015), with Peattie and Crane (2005) noting that there is often lack of environmental, or philosophical underpinnings in the discipline of green marketing. Likewise, 'blue-washing' has been used to indicate corporate allegiance (but lack of commitment) to international principles (Bruno and Karliner, 2000: 3) and 'pink-washing' (Breast Cancer Action, undated), which has been negatively associated with cause-related marketing or strategic philanthropy (King, 2004).

### 2.3. Business Responsibility Concepts

The debate surrounding the responsibility of businesses to behave in a socially acceptable way is not a recent phenomenon and Moser and Martin (2012: 797) referred to the potential for companies to consider their benefit to society as having '...a long history'. Coombs and Holliday (2012) traced the concept of business responsibility back to social investing in the 1700s, with Cannon (2012) highlighting the philanthropy and paternalism that established its roots during the industrial revolution of the nineteenth century. Examples of early

philanthropist business advocates include Robert Owen (1771 – 1858), Andrew Carnegie (1835 – 1919), Joseph Rowntree (1836 – 1925) and George Cadbury (1839 – 1922) (Blowfield and Murray, 2008).

The beginning of the twentieth century witnessed the growth of corporate power, which was met by an increase in the demand for workers' rights to be acknowledged, respected and strengthened (Wettstein and Waddock, 2005). However, according to Carroll (1999: 268) the '...modern era of CSR...' focuses on work done since the early 1950s. This was when an early writer in the field of business responsibility, Howard R. Bowen (1908 – 1989), proposed a system of external auditing for internal practices (Hess, 2008). Although Bowen was not advocating public disclosure of the audit results, he highlighted the need for the business community to consider the impacts that their decisions would have on society (Bowen, 1953). He called this approach 'social responsibility' (SR) (Bowen, 1953: 6) and added that public responsibility, social obligations and business morality were all synonymous with the concept. The drawback to Bowen's SR proposal, however, is that the lack of external scrutiny of audit results can be a barrier to legitimising business practices, leading Cowe (1999) to suggest that ethics might be seen as a '...virtuous niche tucked away in a well-contained corner of the business world', with limited impact on management decisions.

Setting this shortcoming to one side, the theory of SR laid the foundations for a plethora of responsibility definitions that combine economic, social and environmental factors, which has grown and developed over the past six decades (Table 2.2).

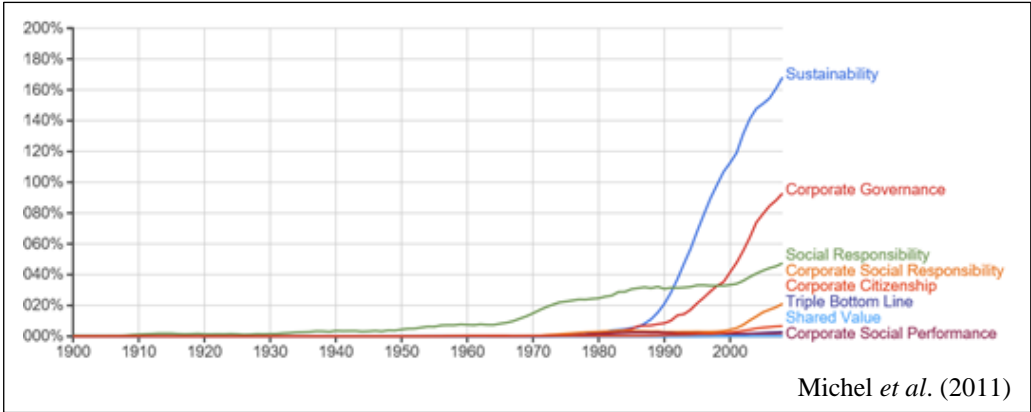
Table 2.2. Examples of business responsibility terms, definitions and sources

TERM	DEFINITION	SOURCE
Social Responsibility (SR)	SR denotes '...the obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society'.	Bowen (1953: 6)
Corporate Governance (CG)	CG is '...the system by which companies are directed and controlled'.	Cadbury (1992: 15)
	CG '...the system by which companies are directed and controlled and as a set of relationships between a company's management, its board, its shareholders and its other stakeholders'.	Cannon (2012: 99)
Triple Bottom Line (TBL/3BL)	TBL represents '...the three prongs of...economic prosperity, environmental quality and...social justice', which is also known as '...people, planet and profit'.	Elkington (1997: 2)
Corporate Social Responsibility (CSR)	CSR is '...an umbrella term embracing theories and practises relating to how business manages its relationship with society'.	Blowfield and Murray (2008: 397)
	CSR identifies '...the responsibility of enterprises for their impact on society'.	European Commission (2011: 6)
Corporate Citizenship (CC)	'...corporate citizenship addresses the relationship between companies and all their important stakeholders, not just employees'.	Carroll (1998: 1)
Corporate Social Performance (CSP)	CSP combines 'social obligation', 'social responsibility' and 'social responsiveness'...[it]... 'implies bringing corporate behavior up to a level where it is congruent with the prevailing social norms, values, and expectations of performance'.	Sethi (1975: 60: 62)
	CSP is the 'configuration of the principles of social responsibility, processes of social responsiveness, and policies, programs, and observable outcomes as they relate to the firm's societal relationships'.	Wood (1991: 693)
Corporate Responsibility (CR)	CR is '...increasingly more acknowledged term for corporate social responsibility' and refers to '...transparent and ethical behaviour above and beyond its statutory requirements'.	BIS (2013: 3)
Corporate Sustainability (CS)	CS signifies 'A company's delivery of long-term value in financial, social, environmental and ethical terms'.	Hall (2011: 11)
Sustainability	Sustainability meets '...the needs of the present generation without compromising those of future generations'. This is achieved by balancing the '...political commitment to economic and social renewal...' by adding '...a third environmental dimension...'.	European Council (2001: 4)
	'Many global businesses, including Nike, Unilever and Google, have recognised that the days of corporate social responsibility (CSR) are over' and that a sustainability approach is 'now essential'. Sustainability involves understanding '...all the social and environmental issues that are relevant to your business' which '... covers not only your own operations, but also your supply chain and the way your customers use your products'.	Barry and Calver (2009)
	'...the notion of 'time' discriminates sustainability from responsibility and other similar concepts...Sustainable businesses are those that manage intertemporal trade-offs in strategic decision making, so that both the short and long term are considered'.	Bansal and DesJardine (2014)
Sustainable Development (SD)	SD is '...the ability to make development sustainable to ensure that it meets the needs of the present without compromising the ability of future generations to meet their own needs...' and '...sustainable development is not a fixed state of harmony, but rather a process of change in which the exploitation of resources, the direction of investments, the orientation of technological development, and institutional change are made consistent with future as well as present needs'.	Brundtland (1987: 6-7)
3-D Sustainability (3-DS)	3-DS is a concept that '...introduces and ranks criteria for assessment of hierarchies within, and conflicts of interests between, social, environmental and economic sustainability (the three dimensions of sustainability)'.	Mauerhofer (2008: 496)
Environmental and Social Governance (ESG)	ESG '...is a set of measures used by socially-responsible investors to evaluate a company's performance and prospects. Environmental and social criteria look at how the business interacts with the natural environment and its relationships with employees, the supply chain, customers and the communities where it operates'.	Benady (2015)
Shared Value (SV)	SV is defined as the '...policies and operating practices that enhance the competitiveness of a company while simultaneously advancing the economic and social conditions in the communities in which it operates'.	Porter and Kramer (2011: 66)

Given the range of terms and phrases identified in Table 2.2, each of which have been used in literature, research or policy documents, it is clear that the concept of business responsibility is fluid, dynamic and evolutionary. Supporting this premise, Svensson and Wood (2011: 27) asserted that ‘...ethical values and principles change over time and vary across contexts’.

Further illustration of changing business responsibility terminology is demonstrated using Google Ngram Viewer, which gives an indication of the frequency and choice of vocabulary used in a body of 1.5 million, recently digitised, books published during the past 200 years (Hensher, 2013; Moody, 2015). Key terms entered using the software can be systematically analysed against the frequency of their occurrence (Hensher, 2013) during a specified time period (up to 2008), with the number of books published per year normalised so as not to skew the results (Michel *et al.*, 2011). The results showed that, whilst the concept of Social Responsibility has been in use since the beginning of the twentieth century, Sustainability, Corporate Governance, and Corporate Social Responsibility gained greater prevalence from the late 1970s. Conversely, Triple Bottom Line (3BL), Corporate Social Performance and Shared Value have had limited application thus far (Table 2.3), with the terms Corporate Sustainability, Sustainable Development, 3-D Sustainability (three dimension sustainability) and Environmental Social Governance being excluded by the programme, as they had yet to register in a baseline number of at least 40 books.

Table 2.3. Frequency of responsibility terms used (1900-2008)



The multiplicity of terms used to indicate social responsibility was viewed as negative by Sethi (1975: 58) who suggested that the concept had lost all meaning because it had been applied in so many different contexts and had come to represent ‘...all things to all people’.

Conversely, Kell (2014) suggested that:

Regardless of whether you call it CSR, corporate responsibility, environmental, social and corporate governance (ESG) or sustainability, a common understanding is emerging around the world: a company's long-term financial success goes hand in hand with its record on social responsibility, environmental stewardship and corporate ethics.

As terms change and international influence grows, inconsistency in definition and focus can create difficulties for medium-to-long-term strategic planning, especially in an increasingly global business environment. Furthermore, whilst many of the terms are interchangeable, for example Hall (2011: 10) suggesting that ‘corporate responsibility’ and ‘corporate sustainability’ were transposable, they may equally have specific definitions (and thus meanings) to the author using the term. Such variations between authors can be problematic, because, unless the reader is aware of the specific definition applied by an individual source, confusion and misinterpretation of the information can occur.

Given the range of terms or phrases available, unless an individual author has stipulated a particular abbreviation, acronym or description in their writing, the current research will use a combination of the four most popular keywords identified in Table 2.3, namely corporate, social, responsibility and sustainability. Henceforth, these four terms are combined and truncated to CSRS, to be used as an all-encompassing label, defined by this research as signifying the responsibility of enterprise to consider and mitigate any current or future negative impacts that their decisions may have on society.

## 2.4. CSRS Models and Frameworks

According to Jones (1983), analysis of the relationship between commerce and community has suffered from the lack of a dominant paradigm that enables society to curb the damaging effects of business activity. However, he continued by suggesting that, in lieu of an agreed template, the first step was to identify and integrate CSR topics into a unifying structure.

Highlighting this need for clarity, Mares (2010: 225) asserts that there is:

...a distinction between the incentives for CSR ('why' be responsible in the first place) and the content of CSR ('what' to do in order to be deemed a 'responsible' company).

Formulating a workable framework involves recognising the range of options that encapsulate CSRS-related responsibilities, which can then be grouped together into generic classifications containing common themes. For example, in his analysis of 37 definitions of CSR, Dahlsrud (2008) found that the concept had five specific dimensions; the stakeholder, social, economic, voluntariness and environmental.

Accordingly, to help to form a workable framework for the current research, four currently-accepted CSRS frameworks were evaluated for their content and structure. The frameworks considered were:

- i. The Social Performance Model (SPM), also known as Corporate Social Performance (CSP), proposed by Carroll (1979 and 1991).
- ii. The Three Domains Model (TDM), developed by Schwartz and Carroll (2003).
- iii. The Three Concentric Circles (TCC) model, formulated by the Committee for Economic Development (CED, 1971).
- iv. The model suggested by Garriga and Melé (2004), which was based on the four areas of economics, politics, society and business ethics. For convenience in this research, Garriga and Melé's model is referred to as the EPSBe model.

#### 2.4.1. Social Performance Model (SPM) and Corporate Social Performance (CSP)

Lindholm (1993) asserted that information relating to social performance is required to meet the needs of all relevant stakeholders. The original SPM and CSP models had four basic domains encompassed by ‘...economic, legal, ethical, and discretionary categories of business performance’ (Carroll, 1979: 499). The first category (economic) was deemed to be of the greatest importance, with the other categories diminishing in weighting as the list progressed. Geva (2008: 2) described Carroll’s framework as a ‘...dominant model that has enjoyed wide popularity among business and society scholars’. Initially (in 1979) Carroll illustrated the model as a stack with parallel sides. However, it was further developed and presented as a pyramid (Figure 2.2), with the word ‘Philanthropic’ replacing ‘Discretionary’ (Carroll, 1991).

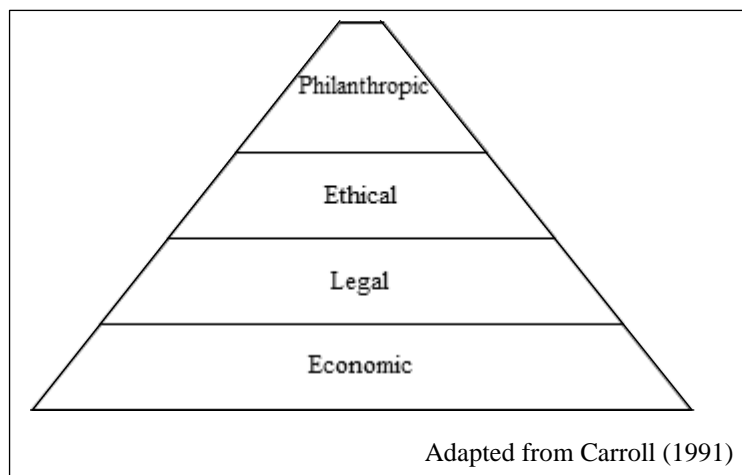


Figure 2.2. SPM and CSP relationships between domains of responsibility – pyramid structure

Carroll (1991: 42) explained that a fundamental responsibility of business was to be profitable (economic) combined with legal aspects, which involve abiding by society’s ‘...codification of right and wrong’. For an organisation to be ethical, companies should do what is ‘...right, just and fair’ and, where possible, avoid doing harm, whilst philanthropic

responsibilities involved contributing resources to the community (*ibid*). In 2003, Schwartz and Carroll added to this by classifying the economic and legal categories as being ‘required’; whereas ethical factors were ‘expected’, with philanthropic activities ‘desired’ (Schwartz and Carroll, 2003: 504). This divided the component parts into mandatory obligations (required) and voluntary (expected or desired) factors.

Carroll’s pyramid structure offered a progressive order to the presentation of categories. However, it is not clear whether the material priority is focused at the bottom (economic) or top (philanthropic) of the configuration. It also implies that direct relationships are limited to categories that border each other. In other words, the structure infers that there is a boundary connection between economic and legal factors, with the latter also linking with ethical elements, but no obvious or direct relationship between economic and philanthropic considerations. Such a premise is questionable, because the multifarious demands of philanthropic activities can involve funding requirements. For example, Simon (1995: 20) reported an increase in companies offering philanthropic practical assistance in the form of ‘...management technology, communications support, product packages and volunteer teams’. However, such activities are not financially neutral. A further challenge relates to how such initiatives should be categorised; for example, whether they should be placed in the economic domain (due to their cost to the business), or in either the philanthropic or ethical category (due to the act of giving).

#### 2.4.2. The Three-Domain Model of CSR

Offering a subsequent format, Schwartz and Carroll (2003) presented the ‘Three-Domain Model of CSR’, which divided CSR component relationships into economic, ethical, and



legal aspects, and framed them into intersecting circles with overlapping areas of responsibility (Figure 2.3).

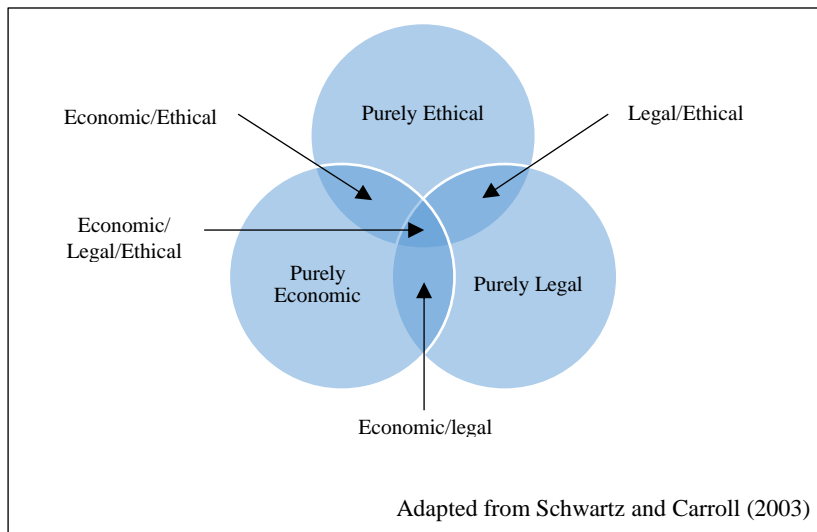


Figure 2.3. The Three-Domain Model of CSR, using intersecting circles

The model subsumed Carroll's philanthropic element into the ethical category and highlighted the interconnectability of these classifications. However, Vandekerckhove and Commers (2005) challenged the premise that ethical and discretionary/ philanthropic factors are transposable, explaining that, whilst ethical behaviour can relate to both mandatory and voluntary elements, discretionary initiatives only involve the latter. They further asserted that deciding not to engage in discretionary activities is not, in itself, regarded as unethical.

Recognising the flawed reasoning that suggests ethical factors as a specific category, Schwartz and Carroll (2003: 520), themselves, identified a number of limitations to their proposed model, including questioning whether the 'Purely' categories were legitimate, stating that '...one might argue that economic, legal, and ethical systems are all interwoven and inseparable'. Furthermore, they noted that international companies may struggle to differentiate between expectations in divergent countries, because adhering to certain

business practices may be a mandatory requirement in one location, but only a voluntary aspiration in another.

2.4.3. The Three Concentric Circles Model

The third model, out of the four considered in the current research, was the Three Concentric Circles (TCC) Model proposed by the Committee for Economic Development (CED) (CED, 1971). Although not originally presented as a diagram, the CED suggested that CSR components should be assigned to differing categories by dividing them into inner, intermediate and outer levels (*ibid*) (Table 2.4).

Table 2.4. Levels of company CSR

CIRCLE LEVEL	INFORMATION CONTAINED
<i>Inner</i>	Clear-cut basic responsibilities for the efficient execution of the economic function - products, jobs and economic growth
<i>Intermediate</i>	Responsibility to exercise the economic function with a sensitive awareness of changing social values and priorities: for example, with respect to environmental conservation; hiring and relations with employees; and more rigorous expectations of customers information, fair treatment, and protection from injury .
<i>Outer</i>	Includes newly emerging and still amorphous responsibilities that business should assume to become more broadly involved in actively improving the social environment

Adapted from CED (1971)

The CED levels involve the core responsibilities that are requisite for a company’s economic progress, encompassed by an intermediate circle containing the choices of business behaviours incorporating social values and priorities (upon which an organisation has to make decisions), surrounded by an outer ring of future CSR strategies. CED’s definition of their three concentric circle levels is shown by the current research in illustrative format in Figure 2.4.

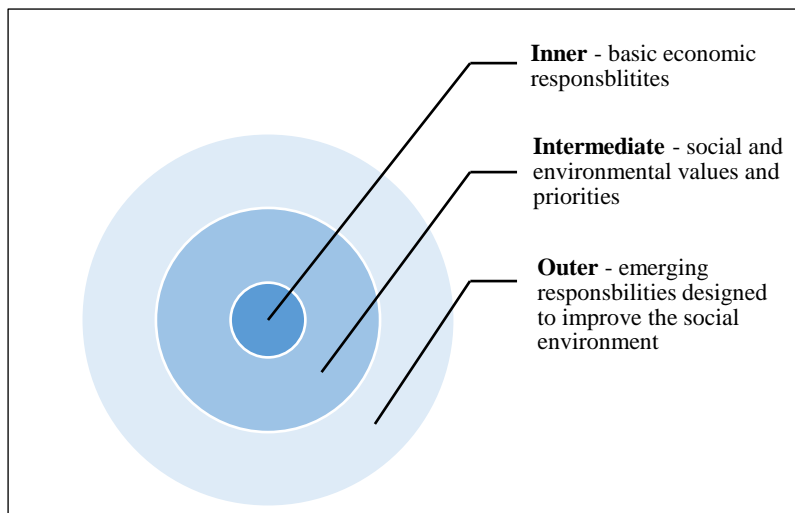


Figure 2.4. Illustrative representation of the three concentric circles model of CSR

The Three Concentric Circles model of CSR satisfies the monetarist argument that the core function of a business is economic progress and the creation of profits. Additionally, accommodating the concept of sustainability, the importance of emerging responsibilities gives an indication of a company's future intentions and strategic direction; neither of which were highlighted by the previous two models (the SPM and CSP pyramid, and the Three Domain Model with intersecting circles).

Geva (2008) critically analysed all three illustrative formats (pyramid, intersecting circles and concentric circles) in terms of their capacity for presenting CSR information (Table 2.5).

Table 2.5. Comparison of the pyramid, IC and TCC illustrative structures

DETAILS / NAME	Social Performance Model (SPM) / Corporate Social Performance (CSP)	Three-Domain Model (TDM)	Three concentric circles (TCC)
Structure	Pyramid	Intersecting circles (IC)	Three concentric circles
General description	Hierarchy of separate responsibilities	Non-hierarchical set of intersecting responsibilities	Integration of responsibilities; all sharing a central core
Theoretical assumptions nature of CSR	Normative restraints of responsiveness	Classification framework; no normative guidance	Incurred obligation to work for social betterment
Scope of responsibilities	Narrow	Split	Wide
Total CSR	Conjunction	Disjunction	Integration
Order of importance	Hierarchy; Economic responsibility first	No prima facie order	Inclusion system; economic circle at the core
Role of philanthropy	“Icing on the cake”	Subsumed under economic/ ethical responsibilities	Integral part of CSR
Research implications operationalisation	Constant-sum method	CSR portraits	Representative range of measures
Managerial implications	Positive	Positive, Negative, or Neutral	Nonlinear
Justification for CSR	Ethics pays	Strategic considerations	Normative obligation

Adapted from Geva (2008)

Of the three illustrative formats, the Social Performance and Corporate Social Performance models (presented as a pyramid) were deemed to present the narrowest scope in the adoption of CSR responsibilities; with their role seen primarily as a desirable, added-extra, to the business, with its hierarchical structure limiting connection to domains with common boundaries. Whilst the Three Domain Model (using intersecting circles) offered a range of relationships between domains (positive, negative or neutral), which would indicate differing levels of importance in a dynamic business environment, there was no indication as to which domain would take the principal lead, to guide and focus strategic decision-making. The Three Concentric Circles model was judged by Geva’s (2008) research to offer the greatest level of integration of contemporary and future CSRS initiatives, with economics at the core of a business. However, he stated that it required further development. Such development includes addressing a shortcoming that, by contrast with the SPM and CSP (pyramid) and the TDM (intersecting circles), there was no specific mention of legal aspects in the definition given by CED (1971).

#### 2.4.4. CSR Four Groupings Framework

Garriga and Melé (2004: 65) offered the fourth CSRS framework considered by the current research. They divided CSR into four groups, namely:

- i. Economics, ‘...by meeting objectives that produce long-term profits’
- ii. Politics, involving ‘...using business power in a responsible way’ and the need for ‘...social cooperation’.
- iii. Societal expectations and the use of theories relating to integrative social contracts.
- iv. Philosophical approach of individual companies, which requires businesses to contribute to ‘...a good society by doing what is ethically correct’

The first category grouped together instrumental theories, which focused on wealth creation, with CSR activities by businesses utilised if they achieved economic results. Matheson (2001), who believed that, ultimately, making CSR declarations merely blurs the fundamental reality that company profits prevail over societal considerations, adopted such an approach. For the second group, Garriga and Melé (2004) considered CSR from a political perspective and reflected on the power that corporations have to impact on the political arena and how (or whether) this should be harnessed. Thirdly, they suggested a category that embraced integrative theories with a focus on how companies can satisfy society’s demands through collaborations with those in a community who advance agreed norms; whilst a fourth category incorporated ethics and the principles that should formulate business practice (*ibid*). Although economics, politics and philosophy appear in a variety of forms in the models considered, Garriga and Melé’s framework noticeably highlighted the involvement with community collaborations.

2.4.5. Evaluation of Four CSRS Models and Frameworks

All four models considered in the analysis identified two common CSRS domains, namely economics and ethical, with legal, political, social, discretionary/philanthropic and emerging responsibilities included in varying degrees by individual authors (Table 2.6).

Table 2.6. CSRS domain evaluation

	<b>SPM/CSP (Triangle) (Carroll, 1979)</b>	<b>The TDM (IC) (Schwartz and Carroll, 2003)</b>	<b>TCC Model (CED, 1971)</b>	<b>EPSBe Model (Garriga and Melé, 2004)</b>
Economics	Y	Y	Y	Y
Legal	Y	Y		
Political				Y
Social / environmental factors			Y	
Ethical	Y	Y	Y	Y
Discretionary/ philanthropic	Y			
Societal collaborations				Y
Emerging responsibilities			Y	

Whilst the four models demonstrate that there are elements of agreement in the identification of relevant categories, difficulty arises when populating each domain with content that is not necessarily mutually exclusive to a particular classification. Equally, the differences in the domains advocated suggests that, more than thirty years after Jones (1983) raised concerns regarding a lack of a dominant paradigm to encapsulate the relationship between business and society, there is still a need to create a structure that will fully encompass the multiplicity of CSRS related topics. As such, it challenges those intent on developing an improved framework to consider CSRS from new perspectives and to reassess the way the relevant information is categorised, arranged and presented.

## 2.5. Chapter Conclusion

Chapter 2 explored philosophical and ethical approaches in business practice that identify engagement with CSRS-related behaviours. Adapting Hoover and Pepper's (2015) ethical message framing thesis, and applying it in the current research, revealed that business-based ethical behaviours either favour actions as their primary concern (through Kantian, deontological ethics), or concentrate on the consequences of actions (via Utilitarian, teleological ethics). With Carroll (1999: 268) identifying the progress achieved since the 1950s as representing CSR's 'modern era', the consideration of ethics in business practice is not new. However, the subsequent development of relevant ethical models and frameworks has generated a confusing array of definitions, domains and practical applications. This was highlighted through an analysis of the content of four CSRS models, which identified universal domains, compared to competencies that are unique to specific frameworks, with economic and ethical considerations found to be common to all, whilst legal, political, social/ environmental, discretionary/ philanthropic and emerging responsibilities were also named, but less frequently.

Although the models developed to date represent progress in thinking regarding the areas involved in social responsibility, the analysis revealed several limitations to the scope, interconnectedness and overlap of key CSRS domains, which can affect the disclosure of ethical business practices. With the aim of taking the model-building aspect of CSRS disclosure forward by building on the work of previous researchers and, in so doing, contribute to Arvidsson's (2010) focus shift premise, the following chapters will explore the content that such a framework should incorporate, including a company's deontological action-based activities and the teleological consequences-focused collaborative partnerships with whom they are involved. The results will also investigate by whom such information would be accessed, examine the channels of communication by which the data could be

disseminated, and evaluate whether its promulgation by companies would assist stakeholders' to acquire knowledge relating to CSRS, which would help in perception building and support behavioural change.



## CHAPTER 3. 'WHAT' – Deontological Content

Developing a new framework that will contribute towards Arvidsson's (2010) focus shift concept by enabling companies to publically signify their adherence to ethically-related business practices, involves recognising where opinions in the contemporary debate lie. As previously explained in this research, a company's philosophy (its principles, core beliefs and values) should guide the determination of a realisable CSRS strategy and the selection of ethical business practices. Adapting Hoover and Pepper's (2015) study, the choice of ethical business practices can be viewed through the dichotomy of two opposing perspectives. Namely, that CSRS strategy content can be considered from a deontological perspective, which prioritises actions over consequences as proposed by the Kantian doctrine, compared to the teleological approach with its Utilitarian focus on consequences and the creation of the most favourable outcomes for the greatest number of individuals. Highlighting the divide between the two ethical paradigms, an exploration of action-based deontological activities are the focus of the current Chapter, whilst consequences-focused teleological collaborative partnerships are addressed in Chapter 4.

### 3.1. Deontological content options - theoretical underpinnings

Deontological factors in a company's strategy encompasses the CSRS-related actions taken to meet its responsibilities, which can be divided between discretionary activities that a business engages in on a voluntary basis and those that are of mandatory or legal obligation. However, there has long been debate over which approach (voluntary, mandatory or a combination of both) should dominate in CSRS strategy content (Chaplier, 2014).

Lindholm (1993: 61) endorsed the pre-eminence of discretionary aspects in the CSRS concept by declaring that a company's 'legitimacy' is '...separate and distinct from the concepts of legality and economic exchange' and that evaluation based only on mandatory compliance would not be adequate. Boatright (2007: 368) agreed and asserted that CSR is frequently articulated as a '...voluntary assumption of responsibilities that go beyond the purely economic and legal responsibilities of a firm'. This suggestion of a selective intention to go further than that which is legally necessary was supported by Kotler and Lee (2005: 3) in their definition of CSR as being '...a commitment to improve community well-being through discretionary business practices and contributions of corporate resources'. Kotler and Lee added emphasis to the 'voluntary' nature of appropriate activities by removing any action that would be either mandatory or expected from their definition of the CSR concept. Further encouraging the voluntary approach, the UK Government's Department of Business Innovation and Skills (BIS) whose duty is to promote economic growth, claimed that:

Specifically, we see CR as the voluntary actions that business can take over and above compliance of minimum legal requirements, to address both its own competitive interests and the interests of the wider society (BIS, 2011).

Such a perspective from the UK national government would signify endorsement of a philanthropic stance that involves actions that are beyond that of the legal obligatory minimum. Explaining why there had been a reduction of statutory involvement, Hiss (2009) asserted that governmental control had eroded over the past 40 years due to deregulation and an attempt to improve global competitiveness. Banerjee (2010) agreed, and added that the changing and weakening role performed by the state had resulted in market actors increasingly playing a part in societal governance.

However, BIS (2013) subsequently reported that the most recent addition to the methods used to convey the responsibility message involved both mandatory and voluntary actions

taken by companies. This joint focus has now entered an increasingly monitored period, with laws, directives and regulations regarding the reporting of non-financial business practices being introduced at an international level (see Section 3.4.1), in an aim to strengthen compliance and comparability of CSR-related initiatives (UNEP *et al.*, 2010).

Considering the interplay between voluntary and mandatory approaches, the Global Reporting Initiative (GRI) suggested that the discretionary sphere enables innovation and best practice, whilst the regulatory environment is focused on compliance (*ibid*) (Figure 3.1).

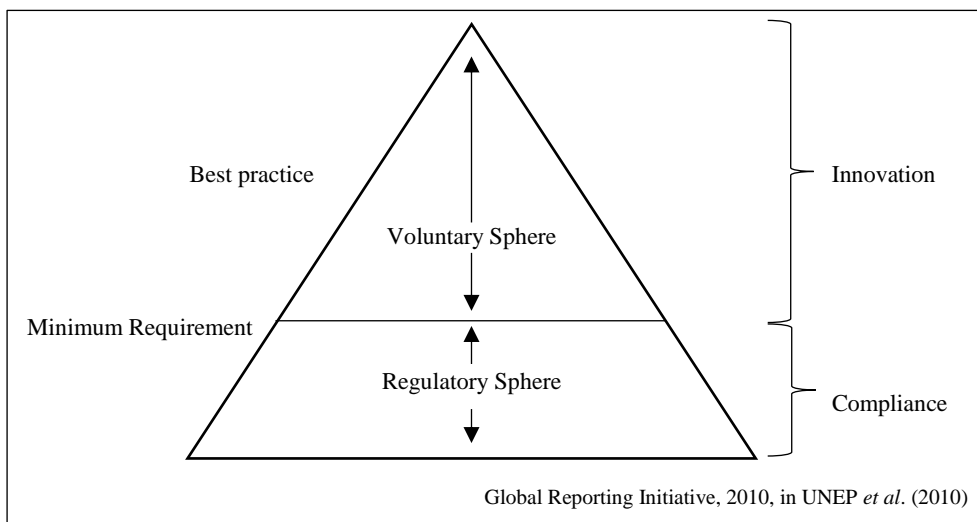


Figure 3.1. The interplay between the voluntary and regulatory spheres

Referring to the minimum mandatory requirement as being the ‘baseline’, Mares (2010: 226) asserted that voluntary ethical business practices represented the intention of progressive companies to improve and advance their sustainability performance beyond a minimal level, which would suggest that the ‘best-practice’ voluntary approach provides the greatest opportunity for progress to be made. Cannon (2012) agreed with Mares, arguing that voluntary CSRS has the potential to be the most effective approach for the lowest cost; however, he also noted it was reliant on effective implementation. Conversely, as the

regulatory sphere involves compliance, with sanctions against those who contravene the conventions, regulation may present a more compelling motivation for immediate and long-term action to be taken.

To take the voluntary versus mandatory debate forward, the current research considers the juxtaposed theories that can be applied to discretionary activities in comparison to obligatory actions, namely explicit versus implicit CSR, soft or hard laws, and, so called, carrots and sticks (Table 3.1).

Table 3.1. Voluntary versus mandatory – juxtaposed approaches

	VOLUNTARY APPROACH	MANDATORY APPROACH
Character	Explicit CSR	Implicit CSR
Mechanism	Soft laws	Hard laws
Incentive	Carrots	Sticks

3.1.1. Explicit versus Implicit CSRS

Matten and Moon (2008) characterised explicit CSR as a company’s adoption and implementation of voluntary programmes, initiatives and business strategies that incorporate a level of responsibility for societal interests. Such voluntary engagement is supported by a liberal approach (Figure 3.2), where the wider society encourages companies to demonstrate that they go beyond the legal minimum, through engagement with initiatives based on their intrinsic worth to the community (*ibid*).

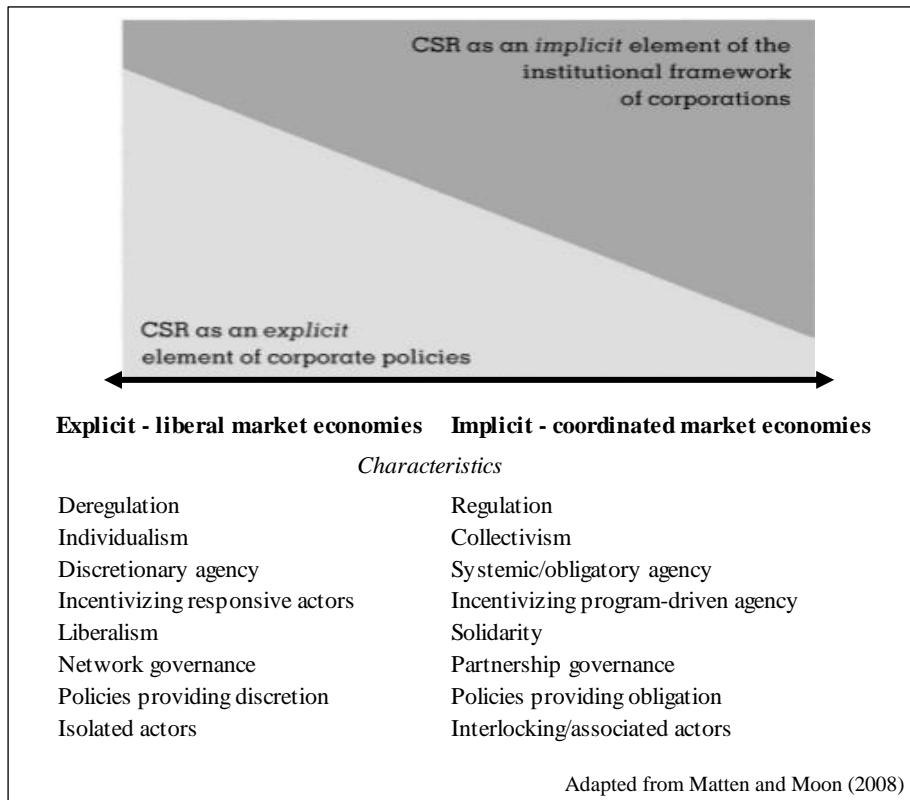


Figure 3.2. Explicit and implicit CSR

However, Vandekerckhove and Commers (2005) believed that the voluntary approach to CSR undermines the concept and questioned whether it could be regarded as important if it was seen as being solely discretionary. In addition, whilst firms are expected to adhere to laws and regulations, they are not legally required to undertake discretionary acts (*ibid*) and could, therefore, decide to excuse themselves from voluntary society-based responsibilities. The potential for companies to take the opt-out route formed the basis for Vandekerckhove and Commers' argument for the need of CSRS to include mandatory elements. Supporting their contention, Matten and Moon (2008) explained that implicit CSR compels a company to comply with society's interests and concerns by means of mandatory or obligatory requirements (Figure 3.2), which, according to Hiss (2009), is favoured by coordinated economies where adherence to regulations, directives and laws is imposed.

### 3.1.2. Soft versus Hard Laws

Focusing on the mechanisms that enable CSRS activities, Kirton and Trebilcock (2004: 10) used the term ‘soft laws’ to describe discretionary business behaviours that are stimulated by teleological sources, actors, or stakeholders involved in a company’s decision-making processes. Based on voluntary adoption, soft laws gain their strength from a consensus formed by companies who have chosen to adopt and implement CSRS-related initiatives that provide individualised solutions to the requirements of diverse business sectors. Described as solutions that come in a ‘...richly kaleidoscopic variety of forms’ (*ibid*, p. 4), soft law initiatives include voluntary ethical codes, standards’ certification and labelling. Such initiatives are discussed further in Section 3.3.

In their rationalisation of soft laws, Kirton and Trebilcock (2004) excluded involvement by those employed in the determination of mandatory obligations through national governments or international legislators. Conversely, they explained that soft laws are often employed by intergovernmental organisations, including the International Labour Organisation (ILO) and Organisation for Economic Co-operation and Development (OECD), who cooperate multilaterally with government, business and related stakeholders (OECD, 2014).

Individuals who hold a constructionist view often favour the soft law approach due to the shared sense of purpose it promotes (Shaffer and Pollack, 2010). However, critics are sceptical about the power of soft laws. They question whether they are too limited to engender meaningful behavioural change; they also suggest that soft laws undermine efforts to strengthen the regulatory environment (*ibid*). Conversely, Gjølborg (2011) believes that overlapping remits, created by an increasing plethora of voluntary CSR initiatives that are emanating from the founding of uncoordinated optional solutions, can stimulate support for a

harmonised mandatory system of regulation. Such mandatory systems involve ‘hard laws’, defined by Kirton and Trebilcock (2004: 9) as a means of coercion that relies on ‘...the authority and power of the state...at international, national, or subnational level’, with state control being applied during the planning of legal specifications, as well as in the adoption, monitoring and enforcement of laws (Mares, 2010).

Shaffer and Pollack (2010) viewed the strength of hard laws as being their legal obligations, which are formally binding. They further added that the formal approach adds credibility to international treaties and agreements, due to the possibility of legal sanction imposed by dispute-settlement bodies if a state or country reneges on their commitment. Consequently, those who are legal positivists prefer the mandatory approach. However, hard laws can be restrictive and inflexible, because of the steps taken during their formulation that are aimed at achieving collective agreement amongst competing interested parties. Additionally, hard laws that have been agreed across borders have the potential to infringe national sovereignty in the international arena (*ibid*). These conflicts can make such laws a blunt tool, fashioned during a process that takes considerable resources to implement, costing both time and money. Further discussion on hard law formation is in Section 3.4.

Combining the two approaches, rationalists see strengths in both hard and soft laws when used to deal with individual contexts in diverse situations (Shaffer and Pollack, 2010).

However, whilst Wettstein and Waddock (2005) believe that the coexistence of these two aspects of CSRS is necessary to move discussions forward, they raised concern that any bias towards soft laws could be problematic due to the diverse range of voluntary initiatives available. Thus, they assert that whilst soft and hard laws can be viewed as complementary methods, fulfilling different roles and creating balance between choice and obligation,

caution should be expressed if the balance tips too far in the direction of the non-compulsory element.

### 3.1.3. Carrots and Sticks

So called ‘carrots and sticks’ have been variably described in economic, legal or public relations terms. The UNEP, audit and tax advisor KPMG, the GRI and the Centre for Corporate Governance in Africa (CCGA) embraced the concepts of ‘sticks and carrots’ in their analysis of CSR development across 45 countries or regions (KPMG and UNEP, 2012; UNEP *et al.*, 2013), whilst Steurer (2010) identified a distinct divide between the two by suggesting that ‘carrots’ are economic instruments that can be used to influence behaviour, whereas ‘sticks’ are legal instruments with the underlying rationales of hierarchy and authority.

Indicating that the rewards for embracing CSRS include ‘...both carrots for success and freedom from sticks’, Mainelli (2004: 1) advocated that carrots included ‘...good public relations, brand enhancement, access to contracts with CSR requirements, positive relations with NGOs or attracting higher-quality staff’; whilst also suggesting that avoiding ‘sticks’ meant:

...not being subject to NGO attacks, not having government impositions, not being boycotted from regions or markets, or not losing key employees with different ethical values.

Additionally, Banerjee (2010) proclaimed that within organisations carrots were preferred over sticks, because this allowed the company to have power and influence over its own policy-making. Hence, ‘carrots’ incentivise companies on multiple levels to adopt behaviours that go beyond the minimum, whilst ‘sticks’ impose society’s collective view of what minimum standards of business practices should be.



#### 3.1.4. Bridging voluntary and mandatory approaches through self-regulation and co-regulation

Thus far, the dimensions of implicit and explicit CSR, soft compared to hard laws, and carrots and sticks, have suggested that the choice between discretionary and obligatory deontological actions or activities involve two extremes. However, the UNEP *et al.* (2010) believed that the voluntary versus mandatory CSRS debate is not an 'either/or situation', due to a growing trend for a dual, middle ground, approach that integrates the two perspectives.

Reflecting the three options in their research, DiMaggio and Powell (1983) identified the processes by which institutional change takes place. Explaining the theory of isomorphism as involving either mimetic, coercive or normative processes, they asserted that organisations homogenise their approaches by considering '...the structural determinants of the range of choices that actors perceive as rational or prudent' (*ibid*, p. 149). Applying the theory of isomorphic change to CSRS, suggests that mimetic isomorphism occurs if companies voluntarily assimilate with the actions of other organisations when faced with uncertainty in the business environment, whilst coercive isomorphism is demonstrated by mandatory requirements that stem from an increase in political pressure. However, the third process entails normative isomorphism, which highlights collective professionalism evidenced through self-regulation and co-regulation systems that combine voluntary and mandatory aspects in varying degrees.

When defining self-regulation, other authors may include initiatives that have been voluntarily adopted by individual companies, for example Christmann and Taylor's (2006: 863) suggestion that International Organization for Standardization (ISO) standards can provide '...a potential governance mechanism for...self-regulation of CSR'. However, for

the purpose of the current research, King and Lenox's (2000: 698) definition is adopted, whereby self-regulation relies on '...the voluntary association of firms to control their collective action', with the resulting control intended to be complementary to government regulation. Therefore, the application of the self- or co-regulatory concept is restricted to systems that require whole sector adherence to agreed norms, which are implemented through 'codes of practice' that have the backing of statutory government regulation.

When emphasising the divide between self- and co-regulation, sector-appointed body the Advertising Standards Authority (ASA) (2017) stated that:

Self-regulation means that the ad industry has voluntarily established and paid for its own regulation. Co-regulation sees the ASA given responsibility on a day-to-day basis for regulating the content of broadcast (TV and radio) ads under contract from Ofcom.

Likewise, co-regulation can involve government appointed, sector-independent, bodies in monitoring codes, an example of which is the Groceries Code Adjudicator (GCA). Hence, a company's choice to engage in sector agreed self- or co-regulation, as defined by the current research, is not entirely voluntary, because it involves the use of peer and sector pressure, in cooperation with government regulated monitoring systems, whereby companies that flout sector-agreed business practices can be censured through formally backed sanctions (see Section 3.5).

With its initial focus on sector-backed persuasion, self- and co-regulation provide flexibility, allowing either boundary (voluntary or mandatory) to be favoured as circumstances dictate. Hence, the middle ground can be viewed as being complementary to voluntary and mandatory approaches, producing a continuum that enables a spectrum of business

behavioural change approaches to be encompassed. Differences in methodological construct result in a continuum that includes:

- i. Codes that have a purely voluntary approach, and which can be unilaterally applied by individual companies.
- ii. Self-regulation and adherence to norms and mores identified by a specific sector.
- iii. Co-regulation and the collaborative administration of collectively agreed rules and mandatory sanctions by industry, independent bodies, and national government.
- iv. Mandatory regulation, directives and laws determined by devolved and national governments, and international institutions.

The author of the current research illustrates this four-component continuum and its effect on behavioural change in Figure 3.3

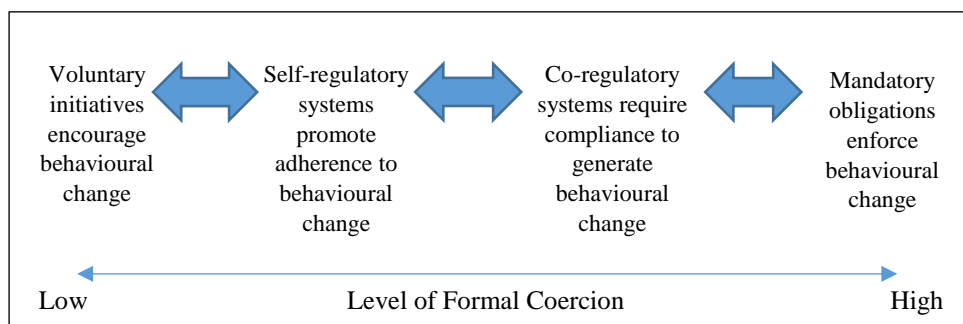


Figure 3.3. The deontological actions behavioural change continuum

As previously noted by Hiss (2009) and Banerjee (2010), there had been a shift away from an implicit formal state-controlled business behaviour-regulating system towards a more deregulated market approach (see Figure 3.2). However, with the recent increase in in statutory instruments designed to strengthen compliance and comparability (UNEP *et al.*, 2010), the pendulum has now started to swing back towards hard law mandatory methods of enforcement. According to Mares (2010: 225), such a fluctuating CSRS environment represents the:

...great battle between mandatory versus voluntarism, between legally binding regimes and voluntarily assumed responsibilities, between corporate responsibility versus corporate accountability.

Consequently, as organisations attempt to predict the shifting nature of the business environment and manage their relationship with CSRS, consideration must be given to defining key responsibilities, which involve:

- i. Identifying what the company is choosing to do - through mimetic isomorphic voluntary initiatives.
- ii. Acknowledging what the company agrees to do - through normative isomorphic sector self-regulation.
- iii. Complying with what the company is required to do - through coercive isomorphic co-regulatory and mandatory obligations.

All of which should be linked to what the company is going to do, as expressed through the strategic direction of the organisation's ethical principles and strategic policies.

Taking these key responsibilities into consideration, the design of any new CSRS-related framework will need to accommodate the changing nature of the business environment, which favours voluntary, self-regulatory, co-regulatory and mandatory approaches at different times, to different levels and depths, depending on the prevailing contemporary political and business wills. The differences between these approaches are summarised by the author of the current research in Table 3.2 and noted while the evaluation of how differing deontological actions and activities work together in practical application is undertaken.

Table 3.2. Parallel paradigms – what a company chooses, agrees or is required to do

CATEGORY	APPROACH			
	Voluntary	Self-regulatory	Co-regulatory	Mandatory
Commitment to CSRS				
Character	Explicit CSR	Combining voluntary and mandatory methods with the aim of harnessing the advantages of each approach		Implicit CSR
Government leadership style	Laissez-faire using a facilitation policy			Interventionist through a command and control strategy
Economic system	Neo-liberal, deregulation, privatisation and market forces			Centralisation, co-ordinated and regulated with organised interventions
Approach	Society interests assumed into company responsibilities	Agreement	Imposed through formal obligatory requirements	
Laws	Soft	Sector agreed norms, backed by the potential of legislative enforcement and sanctions	Hard	
Drivers	Stakeholders, including international advisory bodies, NGOs, charities, lobby/pressure groups, consumers, etc.	Combined	International legislators (for example EU) and national elective representatives (UK examples, MEPs, MPs, MSPs, Councillors)	
Decision-making	Individual company choice to adopt or reject	Whole sector	Collective implementation through parliamentary process	
Intent	Innovation	Combined	Compliance	
Regulatory environment	Best practice	Adherence / compliance	Compliance being a minimum requirement	
Evidence	Voluntary codes, standards, ethical marques/labelling, frameworks and corporate citizenship initiatives	Sector/ Government agency codes of practice backed by legal sanctions	International treaties, agreements, regulation, directives and Acts of Parliament (laws)	
Motivation	Opportunities for differentiation from competitors through engagement with voluntary initiatives	To improve the business practices of companies through sector-agreed regulatory-backed frameworks, to avoid the introduction of further mandatorily enhanced rules and government 'red-tape'	Legitimising and enforcing societal expectations determined through a consensus of expected business practice	
Language	Informal	Combined	Formal	
Incentive	Carrots	Combined	Sticks	
Behavioural/ organisational change catalyst	Encouragement and assimilation through mimetic isomorphism	Acquiescence to, or compliance with, collective professionalism through sector-agreed norms involving normative isomorphism	Enforcement involving coercive isomorphism	
<b>Summary</b>	<b>What a company chooses to do</b>	<b>What a company agrees to do</b>	<b>What a company is required to do</b>	

### 3.2. Deontological content options – practical application

To implement an ethical business strategy, a company has to establish potential content from a range of voluntary, self-regulatory, co-regulatory and mandatory actions and activities,

which are either autonomously adopted by companies due to their philosophical imperative, adhered to due to sector pressure, or imposed on businesses through statutory obligation. In order to understand how deontological ethical identifiers are developed and applied, the current research considers how international responsibility-focused institutions, in particular the United Nations (UN), provide guidance in transnationally agreed frameworks for both governments and business communities to follow as CSRS-related content is created for individual companies to engage with.

As the span of possible CSRS-related content is extremely wide, to make the current research manageable the analysis will provide examples from a range of ethical options available in the voluntary, self-regulatory, co-regulatory and mandatory categories, whilst case-studying specific actions and activities to illustrate their practical application.

### 3.2.1. International frameworks - the United Nations and its subsidiaries

The United Nations (UN) is a leading example of the type of international organisation whose remit includes the establishment of ethical guidelines. An example of the organisation's work is its ten principles-based framework the UN Global Compact (UNGC), which encompasses human rights, labour standards, environment and anti-corruption (UNGC, undated). According to the UNGC (2014: 7) its framework is '...the world's largest global corporate sustainability initiative, with over 8,000 companies and 4,000 non-business participants based in over 160 countries'. The ten core principles have been further utilised in a range of UN backed CSRS-related initiatives, including the Millennium Development Goals, the Sustainable Development Goals, the UNEP, the Universal Declaration of Human Rights, and the Declaration of the Fundamental Principles and Rights to Work developed by the UN's subsidiary body, the International Labour Organisation (ILO).

*The Millennium Development Goals and the Sustainable Development Goals*

The Millennium Development Goals (MDGs) consisted of eight global targets and were established in 2000 for completion by the end of 2015. Following (and expanding on) the original eight MDGs, the 17 Sustainable Development Goals (SDGs) were adopted in January 2016 and, according to Ford (2015) encompassed:

...a new, universal set of goals, targets and indicators that UN member states will be expected to use to frame their agendas and political policies over the next 15 years.

These newly formulated goals aim to create common objectives that integrates social development and environmental issues across the UN's 193 member countries (Global Goals, undated: Goldsmith, 2015). Table 3.3 compares the original MDGs with the subsequent SDGs to illustrate where policy continuance and extension has occurred.

Table 3.3. Comparison between the Millennium Development Goals (MDGs) and the Sustainable Development Goals (SDGs)

MDGs	SDGs
1. Eradicate extreme poverty and hunger	1. End poverty in all its form every where. 2. End hunger, achieve food security and improve nutrition and promote sustainable agriculture.
2. Achieve universal primary education	4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.
3. Promote gender equality and empower women	5. Achieve gender equality and empower all women and girls. 10. Reduce inequality within and amongst countries.
4. Reduce child mortality 5. Improve maternal health 6. Combat HIV/AIDS, malaria and other diseases	3. Ensure healthy lives and promote well-being for all at all ages.
7. Ensure environmental sustainability	6. Ensure availability and sustainable management of water and sanitation for all. 7. Ensure access to affordable, reliable, sustainable and modern energy for all. 9. Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation. 12. Ensure sustainable consumption and production patterns. 13. Take urgent action to combat climate change and its impacts. 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development. 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss.
8. Global partnership for development	17. Strengthen the means of implementation and revitalise the global partnerships for sustainable development.
<b>NEW AREAS</b>	
Living conditions	11. Make cities and human settlements inclusive, safe, resilient and sustainable. 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels.
Working conditions	8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

**N.B.** The identifying numbers preceding each MDGs and SDGs goal relate to that which was allocated by the UN. They were position in the table created by the author of the current research from information adapted from Ford (2015) and UN (undated a)

With 2030 set as the deadline for their achievement, the ambitious scope of the SDGs can be summarised as aiming to end extreme poverty (goals 1, 2, 3, 8 and 17); fight social inequality and injustice (goals 4, 5, 6, 7, 10, 11 and 16); as well as tackling environmental damage (goals 9, 12, 13, 14 and 15). UN subsidiary organisations that are specifically focused on environmental (UNEP), or social (ILO) aspects of social responsibility, support the accomplishment of these goals.



### *United Nations Environment Programme (UNEP)*

The UNEP has responsibility for the UN's ecological dimension by providing a global agenda for promoting sustainable development (UNEP, undated). It further supports environmental debate by assessing trends and developing instruments, whilst advocating for an informed management of the environment on global, regional and national levels (*ibid*). To achieve these goals, the UNEP works in cooperation with other international organisations, for example CERES (the Coalition for Environmentally Responsible Economies), which founded the GRI (Willis, 2003). The GRI's reporting standards are further investigated in Section 5.3.1.1.

### *International Labour Organization (ILO)*

In juxtaposition with the environmental perspective, the UN's social perspective was initially detailed in 1948 through the Universal Declaration of Human Rights (UDHR) (UN, undated b). The declaration encompassed 30 articles, which set out a '...common standard of achievements for all peoples and all nations...[in which]...fundamental human rights...[were]...universally protected (*ibid*). Using these articles as a foundation, the ILO, which Kirton and Trebilcock (2004: 4) referred to as '...the social side of the UN family...', developed the Declaration of Fundamental Principles and Rights to Work in 1998. The 'Principles and Rights' framework, which presents guidance on business related ethical practice, was adopted by the UN's (then) 175 member states (Lawrence, 2002). Comprising 190 laws, with eight core conventions, the decrees were divided equally into four main principles (Vega Ruiz and Martínez, 2003), named by the ILO (undated) as:

- i. 'freedom of association... [and]... the right to collective bargaining'
- ii. the '...elimination of...compulsory labour'
- iii. the '...abolition of child labour' and
- iv. the '...elimination of discrimination...'

Described as a prerequisite for social development, Vega Ruiz and Martínez (2003) claimed that the application of the four ILO principles has been widely accepted as instrumental in achieving social justice, with Vandekerckhove and Commers (2005) labelling them as labour standards, which Wettstein and Waddock (2005) praised for their ability to transcend national boundaries. As such, the principles give guidance in CSRS strategy formation regarding the actions needed to negate the consequences of business activities, as well as informing changes to company-based behaviours.

The UNEP and ILO's UN-associated frameworks influence the evolution of CSRS in two ways. They can act as a point-of-reference regarding current and emerging CSRS issues, enabling individual companies, independent auditors and government-level organisations to benchmark business behaviour against internationally accepted voluntary best practice. However, where society believes that by relying on a voluntary approach, progress is too slow, the principles can form the basis of mandatory measures that can be implemented to achieve a more equitable social order. This dichotomy of perspectives can involve focusing on demonstrating ethical actions (Kantian approach), or concentrate on counteracting the consequences of business activities (Utilitarianism). As a result, these divergent perspectives can be investigated through their application to the content of CSRS-related voluntary initiatives (see Section 3.3), compared to their involvement in informing mandatory obligations that are implemented internationally, nationally, regionally and locally (see Section 3.4), which can be brought together in collaborative self- or co-regulatory systems (see Section 3.5).

### 3.3. CSRS Strategy Content Drivers - Voluntary Initiatives

Voluntary elements in CSRS strategy formation are those activities that a company may choose to undertake, or impose contractually on others in their supply chain. They are additional to the company’s core obligations, go beyond the legal minimum, are explicit in nature, and use soft laws and incentives (so-called ‘carrots’) to encourage behavioural change.

When Preuss (2010: 484) considered the range of voluntary policies used by companies, he identified a ‘...lattice-work of intermeshing documents’, incorporating seven major foci, namely ‘...codes of conduct, codes of ethics, environmental or sustainability policies, CSR policies, procurement policies and ethical sourcing policies’. These policies can be applied to a company’s supply chain through the social and environmental principles to which their partners are expected to adhere (Rühmkorf, 2015). Additionally, there are an increasingly wide and diverse range of externally audited codes, standards and ethical marques that are available for companies to engage. For illustration and further discussion, Table 3.4 contains currently available examples from each category.

Table 3.4. Selected voluntary codes, standards and ethical marques

CATEGORY	NAME	STATED MISSION	BRAND MARQUE(S)	SOURCE
Codes	Ethical Trading Initiative (ETI)	...is a leading alliance of companies, trade unions and NGOs that promotes respect for workers' rights around the globe. Our vision is a world where all workers are free from exploitation & discrimination & enjoy conditions of freedom, security & equity.	 Ethical Trading Initiative Respect for workers worldwide	ETI (2015)
Standards	International Organization for Standardization (ISO)	ISO International Standards ensure that products and services are safe, reliable and of good quality. For business, they are strategic tools that reduce costs by minimizing waste and errors, and increasing productivity. They help companies to access new markets, level the playing field for developing countries and facilitate free & fair global trade.	 International Organization for Standardization	ISO (undated a)
	British Standards Institute (BSI)	...is the business standards company that helps organizations make excellence a habit – all over the world. Our business is enabling others to perform better.	 bsi. BSI British Standards	BSI (2017)
Ethical Marques	Fairtrade	...you have the power to change the world every day. With one simple choice you can get farmers a better deal. And that means they can make their own decisions, control their futures and lead the dignified life everyone deserves.	 FAIRTRADE INTERNATIONAL FAIRTRADE	Fairtrade Foundation (2017)
	Better Cotton Initiative (BCI)	...operates as a not-for-profit organisation. Through a cooperation with a multi-stakeholder group of organisations, together we defined what a better, more sustainable way of growing cotton would look like. We call this definition “Better Cotton”.	 BCI Better Cotton Initiative	BCI (undated a)

However, when considered in further depth, the distinctions between the voluntary categories identified in Table 3.4 are not necessarily clear-cut, with the scope of each having the potential to be open to interpretation, which can lead to stakeholders misunderstanding the remit of an associated initiative.

### 3.3.1. Codes of Practice - Ethical Trading Initiative (ETI)

Fisher and Lovell (2006: 404) identified the difference in the format and scope of codes and standards by claiming that:

...whereas a code determines rules or principles for behaviour, standards set a minimum benchmark or behaviour against which organisations can be compared or judged.

This indicates that codes provide direction on behavioural conduct, whereas standards involve criterion by which an organisation can be measured, contrasted or evaluated. The behaviour-based premise of codes is reflected by the Ethical Trading Initiative (ETI) which, when determining the protocol that their members should adhere to, reflect the ILO's socially-focused principles by creating an expectation that companies should show '...respect for workers' rights...[and take]... responsibility for improving the working conditions' (ETI, 2015). Adding an extended supply chain perspective, the ETI state that 'Companies with a commitment to ethical trade adopt a code...that they expect all their suppliers to work towards', which is achieved by bringing '...members together in a unique alliance that enables us to collectively tackle...[issues and situations]' (*ibid*).

Despite the collaborative focus of such schemes, Fisher and Lovell, (2006; 489) argued that the advisory nature of codes can be problematic and stated that, 'Even when codes of practice are established... enforcement can be difficult'. Addressing the issue of

enforcement, Rühmkorf (2015: 122) also sounded a note of caution regarding the capacity of companies to undertake sufficient CSRS monitoring in multi-provider supply chains to guarantee CSRS code compliance and provenance. He claimed that even the strictest code could become ineffectual if the auditing system is inadequate or restricted due to the cost of implementing a comprehensive scheme. Furthermore, Russell (2015 a) highlighted the supply chain's '...long-standing issues of audit fatigue', where considerable financial and physical resources are spent on duplicate inspections because each individual commissioning company has their own CSRS codes, standards and measurements systems. Such duplication has created an auditing industry estimated to be worth £51.4 million (\$80 million) in 2011 (Wilshaw, 2011; Hoskins, 2015). Additional to the shortcomings of auditing systems, Rühmkorf (2015) identified three further obstacles to using CSRS codes in supposedly enforceable contractual terms. Firstly, they generally only apply to first-tier suppliers and not their sub-contractors. Secondly, buyers regularly omit third-parties, such as suppliers' employees, from contracts. Thirdly, when abuses of CSRS codes are uncovered during an audit, there is a lack of willingness by commissioning companies to take legal action. He concluded that 'It is often just not considered as being important enough for companies to litigate' (Rühmkorf, 2015: 123) and that the option of withdrawing from future agreements with wrongdoing suppliers is often seen as the easier option.

Therefore, where codes are limited to a consultative behavioural remit, they can lack the imposed authority of a binding mechanism and, even when they are included in contract negotiations, cannot always be relied upon to guarantee particular behaviours by companies. Confusion over the remit of codes can also be caused when the term is employed more formally in self- or co-regulation, where direct authority is embedded in their application, which is further discussed in Section 3.5.

Consequently, using the heterogeneous term ‘code’ to imply conduct expectations does little to indicate the system’s actual remit, or its sphere of accountability, which can range from simply giving advisory guidance on discretionary actions, to the legally-backed sanctions used in self- and co-regulation where the penalties of non-compliance are highlighted. Hence, the duality of the term can result in potential misinterpretation and, therefore, misperception of a code’s perceived promise.

### 3.3.2. Standards - International Standard Organisation and British Standards Institution

In contrast to the implied level of acceptable conduct conveyed by codes, standardisation and certification suggests a more quantified approach to the achievement of measurable benchmarks, which encompass both the UNEP and ILO spheres of activity.

The International Organization for Standardization (ISO) (ISO, undated b) claimed to be the ‘...world’s largest developer of voluntary International Standards’, which they define as:

...a document that provides requirements, specifications, guidelines or characteristics that can be used consistently to ensure that materials, products, processes and services are fit for their purpose (ISO, undated a)

When developed, ISO standards are adopted in series, with the initials ISO followed by a representative number to distinguish their focus and year of publication (Table 3.5).

Table 3.5. CSRS-related ISO standards

FOCUS	STANDARD	SERIES
Quality Management Systems	ISO 9000	ISO 9000: 2005
		ISO 9001: 2000
		ISO 9001: 2008
		ISO 9004: 2009
		ISO 9011: 2011
		ISO 9001: 2015
Environmental Management	ISO 14000	ISO 14001:2004
		ISO 14001: 2004
		ISO 14006: 2011
		ISO 14001: 2015
		ISO 14004:2016
Social Responsibility	ISO 26000	ISO 26000: 2010

Adapted from ISO (2015 a); (2015 b); (2015 c); ISO (2016)

Referring to the ISO 9000 series, Tsim *et al.* (2002) stressed the requirement for the quality management standard to be measurable, consistent and related to continual improvement.

The need for measurement was further reflected by Christmann and Taylor (2006: 864), who described ISO 14000 for environmental management as the most widely diffused CSR-related standard in the world, which ‘...require certified firms to implement specific management processes that are intended to improve environmental conduct or working conditions’. In addition, when the updated addition of ISO 14001: 2015 was launched, the measurement of objectives was highlighted as a key focus in its revision (BSI, 2015).

The standard with the greatest focus on social responsibility is ISO 26000. Launched in 2010, this standard identifies the fundamental business conditions for the adoption CSRS as being:

- i. Recognition of the need to be socially responsible.
- ii. Identification of appropriate stakeholders with whom to engage on matters relating to human rights, labour practices, community involvement and development, fair operating practices, consumer issues and the environment (ISO, 2010).

As such, ISO 26000 is designed to provide a blueprint for companies to follow when determining their business philosophy and SR strategy, as well as enabling them to demonstrate commitment whilst communicating their responsibility to stakeholders. Thus, this standard facilitates the benchmarking of business practices against acceptable norms.

In addition to their use by individual companies, ISO standards' frameworks can be tailored to specific sectors, as demonstrated by The Soil Association through their utilisation of ISO 65/17065 in the Global Organic Textile Standard (GOTS) certification (Soil Association, undated). This standard is applicable to the production of organic natural fibrous textiles (*ibid*) and requires manufacturers in the textile and apparel sectors to preclude the use of toxic materials or harmful processes in production (Wu *et al.*, 2012). As a voluntary standard, GOTS can be applied in parallel with the mandatory REACH regulation (see Section 3.4.1) to indicate a commitment that goes beyond the legal minimum set by EU decrees.

As well as formulating, revising and publishing its own standards, ISO leads a network of affiliated national standards institutions, drawn from 162 countries. The British Standards Institution (BSI) is a member of this network and combines ISO standards with those from Britain (BS) and Europe (EN). An example of this is BS EN ISO 14004:2016, which relates to environmental management systems (BSI, 2016 a). In the same way as ISO, the BSI also collaborates to produce bespoke standards for organisations or sectors, an example being the Carbon Footprinting Standard PAS 2050: 2011. Co-authored with the Carbon Trust, PAS is designed to provide a product life-cycle method to assess greenhouse gas emissions that can be tailored to individual business sectors (BSI, 2016 b; Carbon Trust, 2015). It can be seen, therefore, that the ISO-affiliated BSI gains from international connection to other standards



systems and it uses such contacts in unilateral and collaborative work to satisfy a demand for holistic and bespoke standards paradigms.

### *Variations in ISO Standards*

The adoption of the ISO standard frameworks by individual companies, business sectors and affiliated standards bodies, indicates that this independent international Non-Governmental Organisation (NGO) is well respected and its work engaged in a broad and diverse range of contexts. However, despite having an international reputation for measurable standards, there can be inconsistency in the specifications of ISO's portfolio. This variation is demonstrated by the disclosure that ISO 9004:2009 (for quality management) is '...not intended for certification, regulatory or contractual use' (ISO, 2009). However, this subsequent restriction in scope is at odds with the recognized system of measurement heralded by Tsim *et al.* (2002) in their evaluation of a related standard ISO 9001: 2000. These authors also asserted that achieving ISO 9001: 2000 enabled companies to '...improve business by bidding for tenders from which they...[would be]...otherwise excluded' (p. 245). Therefore, the implication is that, as part of the ISO 9000 series, the formal measurement certified by the ISO 9001: 2000 standard could be used to enrich and improve a company's standing in formal bidding processes and contractual negotiations. However, it is questionable whether the subsequent standard ISO 9004: 2009 in the ISO 9000 series, which is excluded from measurable certification, would generate the same company enhancement during the course of tendering for contracts as a standard that involves formal objective accreditation.

A similar statement of restricted scope is made by the standards body regarding their social responsibility benchmark ISO 26000:2010, by ISO's acknowledgement that this specification is designed to provide '...guidance rather than requirements, so it cannot be certified to unlike some other well-known ISO standards' (sic) (ISO, 2015 a). Additionally,

they referred to ISO 26000: 2010 as helping to provide clarification as to what social responsibility is and its role in sharing best practice. Reflecting on its use two years after launch, the ISO’s Post Publication Organization (PPO) published the ‘ISO 26000 Communication protocol’ (Sandberg, 2012). This protocol was based on an evaluation of the ISO 26000 in practice, and warned organisations using the standard that they ‘...should be careful in their choice of wording’ in communications (*ibid*). Sandberg explained that:

Although the expression “to implement a standard” is widely used and often understood as meaning “to use a standard”, the PPO understands that, from an English language point of view, it can be misleading when used in the context of a standard containing only guidance. Thus, even though the expression is not specified as being inappropriate in this document, it is nevertheless recommended that other expressions are used instead, if possible.

To support this request, the PPO provided advice on appropriate wordings for companies to draw upon, as well as phrases that should be avoided, when referring to a company’s use of the guidance offered by ISO 26000, (Table 3.6).

Table 3.6. Post Publication Organization - ISO 26000 guidance on appropriate and inappropriate wording

Appropriate wordings	Using the ISO 26000 standard to integrate / implement social responsibility / socially responsible behaviour into the organization
	Applying the ISO 26000 standard to integrate / implement social responsibility / socially responsible behaviour into the organization
	Recognizing ISO 26000 as a reference document that provides guidance
	Based on ISO 26000
	Follow the guidance provided by ISO 26000
Inappropriate wording	Inspired by ISO 26000
	...certified according to ISO 26000
	...verified according to ISO 26000
	...in accordance with ISO 26000
	...conformance with ISO 26000
	...compliance with ISO 26000
	...assessed against ISO 26000
...meets the requirements of ISO 26000	

Adapted from Sandberg (2012)

However, it is debatable whether extended stakeholders would appreciate the difference between text that claims a company's strategy is 'Based on ISO 26000' (deemed acceptable), compared to '...meet the requirement of ISO 26000' (not acceptable); or 'Using the ISO 26000 standard to implement social responsibility' (acceptable) rather than '...in accordance with' the standard (not acceptable). As such, whilst a company can legitimately claim that its business practices are 'using' or 'based on' the ISO's social responsibility standard, it is questionable whether a business would acknowledge, let alone detail, the limitations involved in associating with a non-certified ISO standard. These limitations include the lack of requirement for the business to achieve any quantified level of performance, or even have its CSRS record independently and systematically measured, both of which would be expected of fully certified ISO standards. As a result, stakeholders could receive a false impression of a company's commitment to CSRS due to an absence of in-depth knowledge of the subtle nuances in the words and phrases used by certified and non-certified standards.

Additionally, Christmann and Taylor (2006) were highly critical of the market in international certifiable standards and identified shortcomings in the processes, which related to concerns that CSRS standards were often adopted for symbolic purposes to increase supplier's legitimacy. However, they asserted that standards were only effective if companies complied with the specified requirements on a continuous basis, rather than just when independent third parties were auditing them. Therefore, due to the differences in scope, remit or certifiable status of individual ISO standards, or those based on ISO underpinnings, unless a company has a genuine commitment to behavioural change, certification could be used to imply that their actions have more depth than that which is actually achieved, which undermines the assurance and endorsement that standards purport to represent.

### 3.3.3. Ethical Marques - Fairtrade and the Better Cotton Initiative (BCI)

CSRS-related identifying marques facilitate visual recognition of a company's adherence to a specific philosophy in their business practices. They can convey an ethical endorsement of a company's offering, transmitted using a logo, message, or other identifier as a communication tool, which can be displayed in marketing copy, on packaging, or via a label (McCluskey, 2000). Such marques further indicate that a company has progressed from a reactive, to a pro-active CSRS strategy, by publically exhibiting information relating to the supply chains that create the products or services they offer (Andrea Blengini and Shields, 2010).

According to the International Social and Environmental Accreditation and Labelling Alliance (ISEAL, 2015), CSRS-related marques convey valuable information regarding a product's social, environmental and economic attributes. However, this information is asymmetrical because, whilst the producer is aware of the methods of production, the audience only has access to claims and guarantees on business practices that the company, themselves, have generated. Thus, the guarantee offered by a CSRS-related marque has to be taken on trust, which requires the individual (who receives the information) to depend on that which is self-proclaimed by the company (Nadai, 1999).

Reliance on this expertise can be a factor in the decision to purchase, when one brand is favoured over another in a situation where there are competing products or services. This premise was supported by Salzman (1997: 12), who declared that ethical marques attached a '...seal of approval, identifying products as...superior to their competition...[which introduces]...a competitive dynamic in the marketplace'. Consequently, potential audiences targeted by the producers of CSRS-branded products include '...not only consumers, but

also brands, retailers and governments that are trying to act responsibly' (ISEAL, 2015). Hence, an ethical marque, and the implied promise it contains, has the potential to be highly persuasive in the thought processes of a diverse range of stakeholders.

However, where a stakeholder is unable to verify these company-generated claims, even after consumption, the product or service is known as a 'credence good' (McCluskey, 2000). This is because the item gains its credibility from statements made by its producer, or through their association with an auditor's ethical marque. Examples of products in the credence category include items branded as being made using child labour free processes, as well as those identified as having environmentally friendly or organic attributes (Balineau and Dufeu, 2010).

Since their inception in the 1990s, CSRS-related marques have become increasingly popular as a marketing tool. Initially, their application was encouraged by governments as a 'soft' method of intervention in environmental policy. In juxtaposition to the success of environmental labelling, a parallel approach to promote socially-based CSRS issues was initiated. As a result, the market for ethical identifiers on products and services has grown in number, with the Ecolabel Index (which claims to be the largest independent global digital directory of ethical labelling) identifying 465 CSRS-related marques, from 199 countries, which span 25 industry sectors (Ecolabel Index, 2017). To illustrate the power that CSRS-related marques have to influence perceptions, two ethical labels, Fairtrade and the Better Cotton Initiative, are evaluated for this research.

Both Beji-Becheur *et al.* (2008: 44) and Adams and Raisborough (2008: 1166) classify the Fairtrade Foundation's marque as a 'labelling initiative', which differentiates the supply chain processes of certain products and assists the recognition of a company's approach by

communicating ethical principles to a wider audience. These ethical principles aligned with ILO's socially-focused principles, with the Fairtrade Foundation (2015 a) asserting that they promote '...better prices, decent working conditions and fair terms of trade for farmers and workers'.

The Fairtrade marque is designed to impact on '...the dynamics of the relationship between production and consumption within the global supply chain' (Adams and Raisborough, 2008: 1168), with the Fairtrade logo on packaging indicating that each product, service or brand has gone through a process of audit, assessment and certification based on ISO 17065 guidelines (Flo-cert, 2015). As such, the label simplifies the process whereby consumers are provided a '...moral compass in consumption decisions' (Marston, 2013: 167).

Currently, the marque is ascribed to over 4500 items, including food products (bananas, chocolate, sugar, tea and coffee) and non-food items of gold and cotton, with sales in the UK worth £1.5 billion in 2014 (Fairtrade Foundation, 2015 a). To articulate the moral economics involved, which includes shared values (Zak, 2007), the Fairtrade Foundation uses imagery relating to the people and locations employed in production of associated products and, in so doing, aims to create a producer-consumer nexus (Adams and Raisborough, 2008).

For that reason, the Foundation promotes their branding via its positioning on products that are marketed towards consumers who are concerned about the provenance of the items they purchase (Hyde, 2015). The connection between the consumption and CSRS labelled products was demonstrated through research undertaken by Bratanova *et al.* (2015), who considered the moral satisfaction obtained from food-based Fairtrade items. They found that, in taste-tests, respondents deemed Fairtrade products to have exceeded the performance of non-ethically labelled items, even though the actual foodstuffs involved were physically identical. As a result, they suggested that the acquisition of knowledge that an item had an

ethically monitored origin could lead to an additional moral satisfaction in the consumption of the product. This, in turn, can enhance both taste expectation and experience; and result in a willingness by the consumer to pay a higher price. Bratanova *et al.* (2015: 146) continued by attributing this to an individual's value system; with ethical branding casting a 'halo effect' over a product's properties by acting as a '...reinforcer for consumers' behavioural tendencies'. Therefore, the choice to pro-actively seek and consume ethically branded products reflects Fairtrade customers' ethical selves through their purchase decisions, and communicates their acceptance of a responsibility to promote the premise of fair exchange (Varul, 2009). Additionally, as the consumer has to rely on the implied promise bestowed by the marque, Fairtrade products come within the scope of credence goods.

Identifying the role of the Fairtrade marque as a visual indicator, Marston (2013: 167) commented that it represents '...a shorthand version of the socially just, environmentally sustainable story...[which]...fair trade aims to guarantee of all its operations'. Supporting this premise, the Fairtrade Foundation (2015 a) stated that the marque symbolizes the assistance given to:

...works to benefit small-scale farmers and workers, who are amongst the most marginalised groups globally, through trade rather than aid to enable them to maintain their livelihoods and reach their potential.

However, the limitation of this description is that the phrase '...small-scale farmers and workers' is open to subjective interpretation, because it does not objectively quantify to whom they are referring. As such, despite a presumption by enhanced-price paying consumers that any extra charge is passed on to 'small-scale' producers, it is almost impossible to ensure that there is alignment between the perception and reality of what is meant by the term. Further highlighting the restricted scope of suppliers for whom the marque's certification is realisable, Sidwell (2008) found that Fairtrade:

...offers only a very small number of farmers a higher, fixed price for their goods. These higher prices come at the expense of the great majority of farmers, who – unable to qualify for Fairtrade certification – are left even worse off.

Therefore, subsistence-level small-scale farmers are effectively excluded from achieving the marque due to their inability to pay the auditing fees, or satisfy market demands by generating a reliable scale of production (Sylla, 2017). Also expressing reservations as to the extent to which Fairtrade supports sustainable development in ‘peasant communities’, Wilson (2010: 91) determined that the concept was not a ‘magic bullet’, because it held no guarantee for the farmers that the costs of production would be met, or that a decent standard of living would be attained. As a result, he concluded that the premise that small-scale producers could adopt Fairtrade practices to increase their control in the supply chain was not necessarily supported (*ibid*).

Furthermore, at the market end of the supply chain, Beji-Becheur *et al.* (2008: 51) acknowledged that the Fairtrade concept presented multinational enterprises with a route by which they could engage in ‘opportunistic behavior’. Companies like Nestlé and Cadbury were named by Blowfield and Dolan (2010: 157) as using the credibility of the Fairtrade label to outsource aspects of their CSR, whilst others were accused by Johannessen and Wilhite (2010: 540) of exploiting their connection to ‘fairwash’ their brands. However, the potential for a company’s credibility to be damaged by accusations (or proof) of fairwashing only becomes an issue if clarification and confirmation is sought by stakeholders as to what Fairtrade represents in practice, rather than them relying on the credence guarantee inferred by the marketing of the marque. Thus, a lack of scrutiny by stakeholders can perpetuate a



lack of accountability by brands regarding the actual outcomes achieved by their association with Fairtrade and other ethical marques.

In addition to the previously stated criticisms of Fairtrade, the accreditation process does not necessarily involve the validation of all the constituent parts of a product. According to the Fairtrade Foundation (2015 b), if a product is a composite of Fairtrade and non-Fairtrade ingredients, it is eligible to carry the marque as long as at least 20% of its dry weight is accounted for by one Fairtrade component. Thus, up to 80% of the product may consist of ingredients that have not had their provenance audited by Fairtrade.

The practice of bestowing an ethical marque on composite products is similarly reflected by the protocols followed by the Better Cotton Initiative (BCI). A recent addition to the portfolio of ecolabels, the BCI announced the creation of the first on-product, responsibly sourced, cotton marque (Smith, 2015 a). Its campaign for ethical cotton production is based on the three pillars of sustainability (environmental, social and economic factors) (BCI, undated b), which aligns with both the UNEP and ILO's principles. Explaining how their aims are communication, the BCI stated that their marque consists of a logo and a commitment claim, such as 'We partner with the BCI to improve cotton farming globally' (Smith, 2015 a). Smith further added that associated text will '...explain and substantiate the mark for the consumer...[which will]...help influence the choices people make'. The resultant marque recognition is designed to generate demand, and support the aim of achieving 30% global cotton production being BCI certified by 2020 (*ibid*). Therefore, the BCI's commitment claim is used to advise stakeholders of the merit of their marque by alluding to the credence of the branded products and, in so doing, aims to embed BCI logo recognition in the consumer's decision-making processes.

However, in reality, adding the BCI marque does not guarantee that any of the cotton fibres in the garments are actually produced using sustainable processes. It only indicates that a company, somewhere in the supply chain, supports the sustainability aims of the BCI. This is because, according to Smith (2015 a), the BCI uses ‘...mass balance traceability...[which]... does not require physical segregation of the Better Cotton fibre’ from conventionally produced cotton. Thus, the BCI guidelines permit sustainably produced cotton fibres to be mixed with, or even substituted for, conventionally produced cotton in order for contracts to be satisfied (BCI, undated c). As a result, even if a garment is labelled with the BCI logo, the end consumer could be purchasing a garment containing little or no sustainably produced fibres. Defending their actions, the BCI (undated c) stated:

There are no legal norms governing communication ‘claims’ linked to mass-balance. However, there are well-established processes recommended by ISEAL, an international body that publishes codes of good practice to ensure consumers are not confused or misled by these claims.

In contrast, the organisation they chose to identify, ISEAL, expressed concerns over mass balance practices. It queried the credibility of a system that combines certified and non-certified cotton, and questioned whether a logo or certified seal should be permitted when mass balance is used (Koritzke, 2014). Therefore, the assurance given by the BCI was not supported by the organisation they named, but this contradiction only becomes apparent if the information trail is actually followed, rather than stakeholders uncritically trusting the validating statement offered by the proponents of the marque.

The dubiety in perception, which the mass balance model has the potential to create, can be seen in practice. BCI (undated c) stated that they ‘...do not allow labelling that suggests the content of Better Cotton in the product’, and yet John Lewis (2015) declared on their website’s ‘Inspiration and advice’ page that:

You'll soon start to see more BCI products appearing in our shops. Look out for the on-pack messaging "Made with Cotton which supports more responsible production" - our schoolwear range will have some of the first products made from BCI cotton.

As there is no guarantee that the actual cotton fibres present in BCI labelled products have been produced using responsible production, using the term 'Made with...' may create a misleading impression by inferring that sustainable fibres are assured in the item's content. Hence, the actions claimed do not necessarily equate to the outcomes achieved.

As a result, if a marque's originator has been opaque, or deliberately less than candid in communications and promotional activities, the claims it makes, and the perception it creates (or fails to correct), have the potential to undermine the credibility of all companies in the supply chain, including the retailer who sells the product to the end consumer.

#### 3.3.4. Limitations to Voluntary Approaches and the Call for Increased Mandatory Sanctions

International organisations like the UN, and subsidiaries UNEP and ILO, establish frameworks that support CSRS-related guidelines with an aim to protect society and the environment from the undesirable consequences of business activity. These guiding principles influence the development of voluntary codes, standards and ethical marques, which encourage discretionary CSRS-related business practices and enable companies to communicate their chosen behaviour-change actions to stakeholders.

Considering each method in turn, codes have been found to focus on conduct and ethical behaviour. However, due to a lack of consistency in practice, the heterogeneous term 'code' gives little indication as to whether its application is limited to guidance relating to best

practice, or is backed by formal sanctions (discussed further in Section 3.5). Similar duality can be seen in internationally recognised standards that enable companies to adopt CSRS-related processes in their supply chains, including those published by ISO and its affiliates. However, the scope of individual ISO standards can be unclear due to the disparity between those that involve formal measurement and certification, compared to standards with only an advisory remit, which may not have enough depth or power to guarantee provable positive outcomes. In addition, if a standard falls into the advice-giving category, there is the possibility that stakeholders could be misled through the wording a company chooses when publicising its association with a particular paradigm. The potential weaknesses seen in codes and standards are also evident in ethical marques, which enable CSRS-related accreditation to be displayed to multiple audiences. However, whilst such marques facilitate the communication of information about ethical business practices they require stakeholders to trust companies, which have commercial interests in selling products or services, to present asymmetrical brand-controlled data in a clear, concise and accurate way.

Salzman (1997: 14) highlighted further criticism of ethical indicators, claiming they ‘...train consumers to look only for symbols and fail to inform consumers about the specific... aspects of the products’. This is because individual initiatives are invariably used with little (or no) detailed explanation of the processes or procedures that they relate to and it can be difficult to verify the actual outcomes from any implied promise. Consequently, whilst stakeholders may have the ability to recognise such indicators, they may not be willing to allocate time to investigate the CSRS issues at a deeper level. Therefore, despite providing an inferred guarantee of an evaluated supply chain, Wallop (2010 a) found that the majority of stakeholders have little understanding of what such accreditations actually represent. Similarly, the stakeholder can receive mixed messages from how information is presented

and by whom, and, if their understanding of the issues is superficial (due to the tactics used), the likelihood of a long-term effect on their behaviour may be minimised.

Whilst the use of voluntary initiatives has the capacity to increase awareness of CSRS-related issues, if a stakeholder is unaware of the difference between the scope and enforcement level (if any) of what is being referred to (be it a code, standard or ethical marque), there is potential for a misleading impression to be created. Hence, stakeholders may be unable to make an informed judgement on the validity of an ethical indicator's merit, with the subtlety between the initiatives being lost on both trusting and disengaged consumers.

Therefore, by themselves, ethical indicators do not facilitate understanding of how the CSRS aspects have been addressed (Frank, 2010). As a result, the proposition that voluntary ethical initiatives create demonstrable behavioural change in the supply chain may be neither verifiable nor justified. Despite this, if an individual has at least recognised the existence of a CSRS identifier, there is the potential for it to help in the creation of awareness relating to CSRS issues, even if that is only at a basic level. As such, ethical indicators can assist in the awareness of an existence of CSRS concerns, even if the individual stakeholder does not pursue details to assist comprehension in any greater depth. Further exploration on how awareness and comprehension affect the process of communication is in Section 5.3

Wallop (2010 b) summarised his concerns about voluntary schemes by concluding that nearly all are less effective than legislation. Likewise, applying the theory of isomorphism (as previously detailed in Section 3.1.4), Martinez-Ferrero and García-Sánchez (2016) found that mimetic (voluntary) actions were less influential in creating change than coercive

(mandatory) or normative (self- or co-regulation) isomorphic pressures. Thus, they proposed that formally imposed requirements led to greater behavioural modifications than a voluntary adoption of ethical practices. Therefore, to assist in giving CSRS principles authority, legitimacy and weight, the need to investigate a more formalised mandatory approach to modify business related consequences, becomes an imperative. This involves the exploration of the impact of compliance and enforced measures on the implementation of CSRS-related policies and initiatives.

### 3.4. CSRS Strategy Content Drivers - Mandatory Obligations

In an attempt to amalgamate competing perspectives on CSRS (and manage the complex interactions that can result), political, regulatory and commercial relationships are becoming progressively interdependent (Albareda *et al.*, 2008) as they work together to create the secondary rules of the mandatory environment.

Stewart and Burgess (1996: 234) define legislation as ‘...the rules of the law-giver’. However, the term ‘law-giver’ can relate to a range of authority levels. Taking UK based companies as an example, CSRS-related legislation has emerged at a transnational level since 1973 through EU regulations and directives, which likewise have been influenced by international institutions and their frameworks. Law-making can also originate nationally, from the Westminster-based UK government, through Acts of Parliament (statutory laws), encompassing criminal, civil, or regulatory spheres; whilst, regionally, it can be manifested through legislation implemented by the devolved power of the Scottish, Welsh and Northern Ireland Parliaments, or from a local authority level through byelaws. The author of the current research illustrates the connections in Figure 3.4.

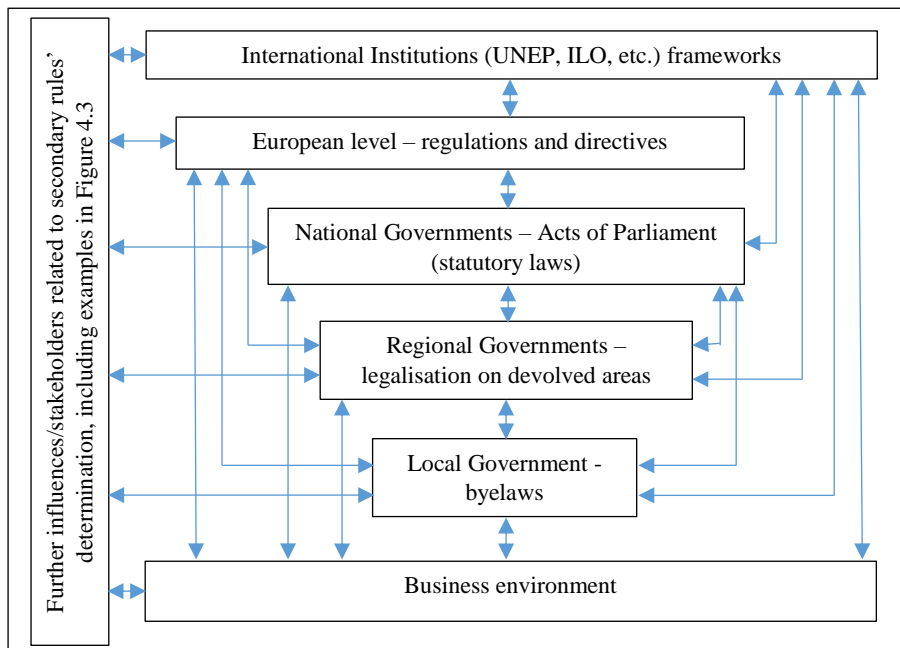


Figure 3.4. The flow of influence through authority levels that affect the UK business environment

Therefore, the mandatory environment results from interactions between authority levels, which can influence the business environment holistically, as well as through the need for individual companies to comply with statutory obligations. The influence can also be reciprocal due to lobbying by down-stream business environment stakeholders, for example, unions and business associations, NGOs and charities, consumer groups and standards organisations (see Section 4.5), as they work to secure the most advantageous agreements with upstream authority levels. To understand this complex landscape, the authority levels identified in Figure 3.4 are explored.

### 3.4.1. The European Union – Regulations and Directives

Currently, the European Union (EU) involves 28 member states (or countries), who collaborate in a politico-economic union through the executive body of the European Commission (EC) (undated), as well as four additional institutions (Table 3.7).

Table 3.7. European Union Institutions

NAME	ROLE	ESTABLISHED
European Parliament	The European Parliament (EP) is elected by the citizens of the European Union to represent their interests.	1952
Court of Justice of the European Union	The Court of Justice's job is to make sure that EU legislation is interpreted and applied in the same way in all EU countries, so that the law is equal for everyone. It ensures, for example, that national courts do not give different rulings on the same issue.	1952
Council of the European Union	The Council of the European Union is the EU's main decision-making body. It represents the member states, and its meetings are attended by one minister from each of the EU's national governments.	1957
European Commission	The European Commission is independent of national governments. Its job is to represent and uphold the interests of the EU as a whole. It drafts proposals for new European laws, which it presents to the European Parliament and the Council.	1958
Court of Auditors	The Court of Auditor's job is to check that EU funds, which come from the taxpayers, are properly collected and that they are spent legally, economically and for the intended purpose. Its aim is to ensure that the taxpayers get maximum value for their money, and it has the right to audit any person or organisation handling EU funds.	1977

Adapted from Hausenblas and Jentzsch (2012) and Strasbourg l'européenne (2007)

The current 28 members of the EU further unite with 19 additional non-EU aligned states in the Council of Europe, which oversees the protection of human rights, democracy and the law, through the work of the European Court of Human Rights and the application of European Convention on Human Rights (Council of Europe, 2017).

The EC's activities have played a significant and active role in proliferating CSR-related practices across Europe, especially since the turn of the millennium (Steurer, 2010). The adoption of ethical principles embedded in applicable EU legislation (European Commission, 2011) creates legally-backed harmonised benchmarks that facilitate commerce between countries across the European market and with trading blocs external to the EU. Such CSRS-supportive EU legislation is often driven, initially, by international frameworks related to emerging social (ILO) and environmental (UNEP) priorities (see Section 3.2.1), which filter related practices down, via the EU, to national governments and subsequently on to the business level through the statutory obligations to which a company must comply. An example of such diffusion can be seen in the social provision proffered by the Protocol on



Social Policy and the Agreement on Social Policy, commonly known as the 'Social Chapter' (European Commission, 1997), which the UK adopted in 1997 (Dathan, 2015).

Two of the main statutory instruments used by the EU are regulations and directives.

According to Europa (2016) a regulation is '...a binding legislative act...[which]...must be applied in its entirety across the EU'. These instruments are mandatory and are germane to EU-based business, citizen and consumer contexts (Euro Information Centre, 2006). An example of an EU regulation that applies to both social and environmental CSRS concerns is the risk-management framework REACH (Registration, Evaluation, Authorisation and restriction of CHemicals), which was adopted by the EU in 2007. Designed to create a single system (from a number of related regulations and directives), the REACH regulation made businesses across the EU legally responsible for consequences related to their management of risks associated with the use of chemicals (European Chemicals Agency, undated; Health and Safety Executive, undated a). It also prohibits the use of substances that can be hazardous to human health and the environment (*ibid*).

Business adherence to the REACH regulation is compulsory and, as there is no defence of 'due diligence' in its construct, liability is restricted to the company who commissioned the products, rather than the upstream partner in their supply chain who manufactured the item (Health and Safety Executive, undated b). Therefore, a company is entirely responsible for the chemicals used in the production of products in their possession. As a result, this regulation exemplifies the 'Polluter Pays Principle' (see Section 2.2.1), which dictates that when a business creates harmful externalities it should compensate society for the damage caused. However, whilst Borkhoff (2008) argued that a company's ability to comply with an amalgamated regulation like REACH instils confidence in its business practices, Williams *et al.* (2009: 553) contended that it is '...the most wide-ranging and costly regulatory initiative

related to health risk assessment ever to be promulgated'. Therefore, the CSRS-related societal protection created by this regulation has the potential to generate significant costs (both financial and reputational) for EU-based companies. These risks can affect businesses of all sizes, from waste dumping by large multinationals (Clayton, 2009), to local companies disposing of hazardous debris (Fairburn, 2016).

At variance with regulations, EU directives have a more flexible remit. Whilst also being a legislative act, a directive's task is to set out '...a goal that all EU countries must achieve' (Europa, 2016), rather than having its content applied verbatim and in its entirety. However, whilst identifiable goals are directed at national governments, the determination on how they will be accomplished, within a country's borders, is decided by individual member states. As a result, governments are responsible for devising their own national laws for applying a directive's principles (*ibid*), which must be implemented within a specified period (Euro Information Centre, 2006).

Using directives as a legal instrument, the EU has recently adopted directive 2014/95/EU. This Act focuses specific attention on the reporting of company-based CSRS activities, through the disclosure of non-financial and diversity information. Coexisting with the requirements of the long-standing International Financial Reporting Standards, which in the UK are regulated by Financial Reporting Council (FRC, 2015), the European Commission (2016) claim that making both financial and non-financial reporting data available '...provides shareholders and other stakeholders with a meaningful, comprehensive view of the position and performance of companies'. The new non-financial directive will require approximately 6000 EU-operated companies, with 500-plus employees, to make public in their annual management disclosure details of their:

...policies, risks and outcomes as regards environmental matters, social and employee-related aspects, respect for human rights, anti-corruption and bribery issues, and diversity in their board of directors (European Commission, 2014 a).

The directive's stated aim to respect human rights reflects the ILO's internationally-acknowledged principle of eliminating compulsory labour. This aspect of the decree was implemented into UK law through the adoption of the Modern Slavery Act in 2015.

According to the National Archives (undated a), The Modern Slavery Act requires companies with a global annual turnover of £36 million or more, who produce or supply goods and services either wholly or in part for the UK market, to:

...publish a slavery and human trafficking statement each year which sets out the steps it has taken to ensure there is no slavery or trafficking in its supply chains or its own business, or states that it has taken no such steps.

This legislation affects more than 12,000 UK companies (Geoghegan, 2015) who now have to either publish details of the safeguarding processes in their global supply chains, or publically declare that no checks are carried out. Despite there currently being no legal penalty for admitting non-action, such disclosure runs the risk of censure by campaigning entities, for example, the media, NGOs, or activist consumers. Whilst the business community has claimed to welcome this legislation, they have also expressed concerns regarding the practical problems and added bureaucracy that such reporting will require (*ibid*).

Schulz and Della Vedova (2014: 1) asserted that the adoption of the non-financial and diversity directive acknowledges '...the importance of businesses divulging information on sustainability such as social and environmental factors', by enabling the impact that large business operators have on society to be measured, monitored and managed. However, as larger companies examine their whole supply chain for abuses, its remit may also, as a consequence, be extended to smaller businesses. Although the non-financial subject matters

for disclosure by directive 2014/95/EU have been identified, the flexibility of the directive approach means that, so far, no clear guidance has been given as to how companies should format the information for dissemination (European Commission, 2014 a). The challenges this creates (which are further discussed in Section 5.4) highlights the need for research, including the framework-proposing focus of the current study.

Whilst much of the EU's impact on the contemporary CSRS agenda stems from the regulations and directives adopted to monitor the consequences of business behaviour, which accord to internationally established rules (Government Equalities Office, 2015), concerns have been raised that EU-instigated regulations and directives have created a business environment where monitoring is increasingly onerous. As a result, despite efforts to condense the regulatory landscape and reduce the 'red-tape' it imposes (Regulatory Policy Committee, 2014), the costs associated with of the implementation of these secondary rules is escalating. The business community, and their related trade or business associations, often express the 'red-tape' perspective. Examples include the business community's previously stated response to the Modern Slavery Act, and the opinion expressed by the Federation of Small Business (FSB), which called for '...a reduction in red tape and protection of the UK's opt-out from working time rules' (Hurley, 2016: 47), which relates to the EU's Working Time Directive. Thus, discontent with EU-imposed mandatory obligations has the potential to lessen widespread acceptance of CSRS-related social and environmental protections, and can result in a negative overall impression (for certain stakeholders) of the safeguards provided by the legislation.

The result of the so called 'Brexit' referendum, held in June 2016, which involves Britain leaving the European Union (Economist, 2016), has left the legislative environment, as it relates to the UK, in a state of flux. Given the proposal to initially adopt current EU decrees

into UK legislation through the auspices of the European Union (Withdrawal) Bill (Parliament UK, 2017 a), which Parliament UK (2017 b) state will ‘...repeal the European Communities Act 1972 (the ECA) and incorporate (convert or transpose) EU law into domestic law, “wherever practical”’, analysis by the current research will focus on the EU’s effect on CSRS-related government decision-making up to March 2019, with an indication of predicted future changes where appropriate.

### 3.4.2. Legislative Power of National Governments

The common consensus created by the EU regarding the adoption of CSRS-related decrees is designed to remove a reliance on national governments having proactive and supportive party-political ideologies in favour of ethical business practices. However, not all mandatory instruments imposed in the UK result from EU influence. Signifying the level of impact that EU legislation has on the legal system, Savage (2015) reported that 59.3% of UK laws are based on EU regulations, with directives influencing a further 5.4%. Consequently, whilst nearly two-thirds (64.7%) of the secondary rules in the UK are currently linked to EU-related decrees, over a third (35.7%) of laws are unrelated to the EU’s authority, due to the subject matter being outwith the EU’s sphere of activity or it relating unilaterally to the UK’s needs.

As a result, the short-term nature of national democratic electoral life-cycles can have a bearing on continuity by either encouraging, or impinging on, CSRS policy adoption. Such shifts in political philosophy can influence the tricomponent alliance upon which the ‘Separation of Power’ concept is based. This concept asserts that the three major institutions of state, namely the Executive (the incumbent party of government, including the Prime Minister and the Cabinet), the Legislature (Parliament, comprising of the House of Commons and the House of Lords), and the Judiciary (the judges who sit in the Courts of Law), govern UK society and determine the rules by which it operates (Benwell and Gay,

2011). As a result, changes in the elected government (the Executive) can influence the body of principles adopted through Acts of Parliament by the Legislature, which the Judiciary apply in the administration of justice (Bone, 2001; Parliament UK, undated a). These Acts include criminal laws, which administer punishments to transgressors (ranging from imprisonment, probation, community service, compulsory courses or fines); and civil or common laws, which comprise of legal determinations that can result in financial damages as decided by the courts. Therefore, whilst the legal environment within which companies operate has the power to both punish offenders and compensate victims, the legislative framework by which the remedies are administered can fluctuate as the national and international political climate changes.

Juxtaposed with the guidance given by the EU's programme of regulations and directives, research by Steurer (2010) found that the governments of member states have become increasingly active in shaping and promoting national ethical responsibility, as evident through the range of CSR-related practices that they engage in when deciding public policies. Albareda *et al.* (2007) identified four facets to governmental involvement in CSRS-related practices, which encompass:

- i. internal strategies to demonstrate they are leading by example;
- ii. policies designed to improve business practices;
- iii. society focused CSR engagement initiatives, and
- iv. programmes that encourage collaboration between the previous three

Steurer (2010) similarly divided governmental CSR aims into four themes, comprising of raising awareness, encouraging disclosure, Social Responsibility Investment (SRI) and leading by example. He additionally declared that his four-governmental themes require five implementation instruments, involving the use of legal acts ('sticks') and economic motivators ('carrots'); as well as encouraging partnerships through collaboration with other

stakeholders. Also included was the need to assume the role of an agent to amalgamate the instruments into policy initiatives, whilst disseminating persuasive information to increase comprehension and action (*ibid*) (Table 3.8). Such awareness raising and disclosure encouraging activities can involve so called ‘nudge theory’ (Thaler and Sunstein, 2008), whereby behaviour is altered through choice architecture rather than by enforcement or compulsion.

Table 3.8. Themes and instruments of public policies on CSR: a matrix typology

	1. Raise awareness & build capacities for CSR	2. Improve disclosure & transparency	3. Foster socially responsible investment (SRI)	4. Lead by example, e.g. in Public procurement: Applying SRI: Applying (C)SR management tools
<b>INSTRUMENTS</b>				
a) Legal - the 'sticks' based on hierarchy & authority	Legal/constitutional acts that indicate commitment to SD &/or CSR	Laws on CSR reporting Disclosure laws for pension funds	Laws prohibiting certain investments Laws on SRI in pension funds	Laws enabling SPP/GPP Laws on SRI in government funds
b) Economic - the 'carrots' using financial incentives & market forces	Subsidies/grants/export credits related to CSR Tax breaks for corporate charity or payroll giving to CSOs	Awards for CSR reports	Tax incentives for savers & investors Subsidies	[Indirectly, most initiatives in this column aim to provide economic incentives for CSR]
c) Informational - the resource of knowledge used in (moral) persuasion	Research & educational activities (including conferences, seminars & trainings) Information resources (brochures, websites & study reports) Guidelines & codes of conduct Campaigns	Guidelines on CSR reporting Information on CSR reporting	Information on SRI (brochures & websites) SRI guidelines & standards	SRI, SPP, etc. to government agencies (guidelines, brochures & websites) Publish reports on the social responsibility of government bodies
d) Partnering - the 'ties' that encourage actors to work together towards shared objectives	Networks & partnerships (strategic or charitable) Voluntary/negotiated agreements	CSR contact points Multi-stakeholder forums (e.g.GRI)	Networks & partnerships on SRI	Network of public procurers
e) Hybrid - the 'adhesives' that combine or orchestrate other instruments	Centres, platforms, contact points & programmes for CSR (informational & partnering)	Product or company labels (informational & economic)	Pension funds applying & promoting SRI (partnering, informational & economic)	Action plans on SPP/GPP Action plans on SR in government (all instruments)
	Multi-stakeholder initiatives, including the (co-)development of management or reporting tools (EMAS, ISO26000, & GRI) (informational, partnering &/or economic) CSR awards & 'naming-and-shaming' with blacklists (informational & economic)			
	Co-ordination of CSR policies, e.g. with government strategies & action plans			

Adapted from Steurer (2010)

**Key:** CSOs - Civil Society Organisations: EMAS - Eco-Management and Audit Scheme: GPP - Green Public Procurement: GRI - Global Reporting Initiative: SD – Sustainable Development: SPP - Sustainable Public Procurement: SR – Social Responsibility

The matrix typology in Table 3.8 demonstrates the complexity of (EU-based) national governments' involvement with CSRS, which encompasses the full range of activities between voluntary, self-regulation, co-regulatory and mandatory elements, identified in the behavioural change continuum (see Figure 3.3). However, due to variations in the political frameworks of individual EU member states, the weighting given to each facet identified by Steurer can result in divergent approaches to CSRS by national governments. This variability was recognised by Albareda *et al.* (2006: 396), who claimed the UK favoured '...a more systemic, national government-centred and business-oriented (top-down) approach', compared to a multi-stakeholder bottom-up method preferred in, for example, Italy.

Illustrating a top-down approach to socially responsible business practices is the issue of minimum pay rates. According to the European Commission (1997), there was '...no question of European legislation on minimum pay or trade union rights'; these omissions are despite the ILO's principle on collective bargaining. As a consequence, the UK Government unilaterally founded the Low Pay Commission and introduced the National Minimum Wage Act 1998 (National Archives, 1998). Although the minimum wage legislation has been in place since April 1999, abuses of this UK domestically-generated Act continue. According to HM Revenue and Customs, such abuse has resulted in 313,000 workers being underpaid by a total of £68 million since the adoption of the law (Bradley, 2016). In addition, the Trade Union Congress (TUC) believe that the number of non-compliant companies identified represented merely '...the tip of the iceberg', adding their belief that only about a quarter of offenders are actually caught (TUC, 2015). Consequently, the perpetuation of non-compliant company behaviour ultimately supports the need for business-related CSRS legislation, whether it emanates upstream from Europe, or domestically from national government policy.



Equally, whilst the EU has been highly influential in the progress of CSRS-related legislation in topics covered by its remit, statutory foundations can be founded nationally and subsequently assumed upstream into EU-wide regulations or directives. Demonstrating this situation is the UK-based Equal Pay Act 1970, with its fundamental aim of ensuring ‘...equal treatment for men and women in same employment’ (UK Parliament, 1970), which was followed by the Equal Pay Directive 75/117/EEC subsequent to the UK’s accession to the (then named) European Economic Community in 1973. Both the 1970 Act and the 1975 Directive, which reflect the ILO’s principle relating to the elimination of discrimination, were subsumed into the Equality Act 2010.

It can, therefore, be seen that national governments are not solely reliant on legislative direction from the EU; they have the power (if their political ideology supports it) to unilaterally promote and adopt CSRS-related principles. Furthermore, as the UK government works towards ‘Brexit’, the legislation currently imposed by the EU will either be absorbed into UK law, or rescinded (Sims, 2016). Thus, it is expected that the UK’s legislative environment will eventually be controlled by its sovereign Parliament, rather than by policymakers in Brussels.

Whilst considerable influence over the mandatory CSRS environment comes from up-stream political authorities, the statutory landscape created by national governments to enforce business practice expectations also involves cooperation with downstream jurisdictional entities, including regionally devolved governments and local authorities. These additional levels of authority create their own legislative arenas within which CSRS strategies are applied in the business environment, thereby affecting a company’s practices with an increasingly localised focus.

### 3.4.3. Devolved Regional Power (Case Study: Scotland) and Local Authority Remit

The final secondary-rules influencers of ethical business practices to be considered by the current research are the devolved or regional administrations, and that which exists at local levels. In their analysis, Albareda *et al.* (2008: 356) claimed that:

Central government leads CSR policy in coordination with regional and local authorities. Partnership strategy promoted from national government, with a long tradition in terms of the role of business in society. Devolved administrations, Government Offices, Regional Development Agencies and Local Strategic Partnerships all promote CSR to some degree through related programs.

However, their statement does not reflect the extent of the autonomous decision-making for which the devolved administrations are responsible. Birrell (2012: 209) noted the extent of the ‘...formal structures and processes...[whereby]...devolved governments and the UK Government...participate...with an equality of status’, and further added that Acts adopted by the Scottish and Westminster Parliaments are of equivalent legal standing (Birrell, 2009). Despite this suggested equality, the current Brexit negotiations have highlighted the debate regarding the respective responsibilities of national and devolved parliaments, due to the implications of the repatriation of CSR-related powers from the EU (Law Society of Scotland, 2017 a). To understand the current debate, the development of devolved regional control over CSRS actions and activities is explained.

In 1997, referenda were held in Scotland and Wales (and an agreement reached in Northern Ireland) concerning powers over selected matters to be devolved from the Westminster-based UK Parliament to these three countries (Cabinet Office *et al.*, 2013). As a result, three of four countries comprising the UK (excluding England) were accorded limited self-determination. Their restricted autonomy involved the implementation of legislation by the UK Parliament (an example of which was The Scotland Act 1998), identifying the policy

areas transferred to the devolved Scottish Parliament and those reserved nationally by Westminster (Cabinet Office and Scotland Office, 2013). In 2016, further powers were devolved to the Scottish Parliament due to the recommendations of The Smith Commission and The Scotland Act 2016 (National Archives, 2016) as mapped in Table 3.9.

Table 3.9. Reserved versus devolved power in the Scottish context

RESERVED MATTERS (UK)	DEVOLVED MATTERS (Scotland Act 1998): WHETHER NEW/EXTENDED POWERS IDENTIFIED (Scotland Act 2016)	DETAILS OF NEW/EXTENDED POWERS (Scotland Act 2016)
The Constitution	New powers	Electoral voting rights extend to 16- and 17-year-olds.
Financial and economic matters	Economic development: powers extended	Power to set income tax rates and bands and to receive a proportion of the VAT raised in Scotland. The block grant from the UK government to Scotland will continue to be determined via the operation of the Barnett formula, but increased borrowing powers to support capital investment and ensure budgetary stability.
Defence	No new powers	Power to license onshore oil and gas extraction underlying Scotland and a memorandum of understanding agreed to ensure that devolution is not detrimental to UK-wide critical national infrastructure in relation to matters such as defence and security, oil and gas, and energy.
Energy regulation (e.g. electricity, coal, oil and gas and nuclear energy)	New powers	Power to allow public sector operators to bid for rail franchises funded and specified by Scottish ministers and control over air passenger duty charged on people flying from Scottish airports.
Transport (e.g. regulation of air services, rail and international shipping)	Internal transport: powers extended	Control over the management of the crown estate's economic assets in Scotland, including the crown estate's seabed and mineral, and fishing, rights; as well as the revenue generated from these assets.
Trade and industry	New powers	Powers of support for unemployed people through employment programmes.
Employment	New powers	Control over a number of benefits including disability living allowance, the personal independence payment, winter fuel payments and the housing elements of universal credit, including the under-occupancy charge (bedroom tax) and the powers to make discretionary payments in any area of welfare.
Education and training:	powers extended	
Social security	Health and social work: powers extended	
<b>MATTERS WITH NO CHANGE IN THEIR SCOPE POST SCOTLAND ACT 2016</b>		
Foreign affairs		
International development		
Equal opportunities		
Abortion, genetics, surrogacy, medicines		
Misuse of drugs		
Broadcasting		
The Civil Service		
	Justice and policing	
	The environment	
	Agriculture, forestry and fisheries	
	Tourism, sport and heritage	
	Local government and housing	

Adapted from Cabinet Office and Scotland Office (2013); Siddique (2016)

As a consequence of the 1998 and 2016 Acts, the Scottish Parliament has the authority to pass legislation on devolved matters, including CSRS-related environmental issues and employment support programmes, but not on those that are reserved to Westminster, for example equal opportunities and international development (Cabinet Office and Scotland Office, 2013). In addition, whilst many statutory legal provisions are shared with England and Wales, civil law in Scotland is wholly independent from that of the other countries in the UK (Jamieson, 2004).

The culmination of the legal authority now bestowed on the Scottish Parliament has resulted in it being described as ‘...one of the most powerful of its kind in the world’ (HM Treasury, 2016). However, others, who point to similarities with the German Länder, The Faroe Islands (Denmark), Spanish regions, Åland Islands (Finland), Aruba, Curaçao and Sint Maarten (Netherlands), the Canadian provinces and Swiss cantons, have questioned the legitimacy of this assertion (BBC News, 2016).

The UK government’s current ‘Brexit’ negotiations have the potential to further impact on the sovereignty of regional Parliaments over devolved areas, including powers relating to CSRS. The Law Society of Scotland (2017 b: 2) determined that the European Union (Withdrawal) Bill will:

...deconstruct the supranational legal order to which the UK has belonged since 1972 and reconstruct in the domestic legal order many aspects of that accumulated body of EU law.

However, Page (2016) believes that the UK Parliament will subsume the majority of European legislative responsibilities; despite previously EU-directed issues like the environment being the remit of devolve policymakers. In addition, where EU legislation has been assigned under subordinate legislative powers, which the UK government’s Department for Business, Innovation and Skills (BIS, 1998) defined as powers to make or pass

legislation delegated by Government to specially appointed committees, these issues do not require the consent of the regional Parliaments, nor are they routinely informed of their existence. Therefore, Page asserted that where ‘...subordinate legislation implementing EU obligations in the devolved areas’ currently occurs, regional Parliaments may not be involved in the decision-making. Likewise, depending on the outcome of current negotiations between the Westminster Government and the regional parliaments, the power to determine devolved CSRS-related legislation could diminish post-Brexit, thus making the effects of the current changes on future CSRS policy-making a pertinent area for further research.

Bearing in mind the current state of flux in legislative arrangements in the UK, what this assemblage of devolved administrations across Europe and beyond demonstrates is that legislative authority to regulate the consequences of business behaviours within the borders of a country does not necessarily rest exclusively with national governments. Whilst such variance is already evident in the UK, Page (2016) suggested that after Brexit the absence of mutual adherence to the EU framework will create the potential for ‘...increasing policy and legislative divergence between the nations and regions of the UK’. With regionalised authority adding to the complexity of the CSRS landscape, the rollout of a legislative programme within one region may conflict with that which is in place elsewhere.

The introduction of regulation by the devolved administrations prohibiting free single-use carrier bags illustrates this tension. Launched and implemented internationally, the issue of charging for plastic carrier bags has generated research interest due to the differences in interpretation found across legislative regions (Clapp and Swanston, 2009). In the UK, the policy was originally initiated by the Welsh Government in 2011, with an aim to reduce the consequences of consumption and counteract their associated environmental impacts (Welsh Government, 2015) by requiring retailers to charge customers at least £0.05 for each new

single use bag they consume. Northern Ireland followed the Welsh regulatory lead in 2013 (National Archives, 2013), with Scotland concurring in 2014 (National Archives, 2014), and England coming into line in 2015 (National Archives, 2015). However, this rollout meant that, between 2011-2015, retailers trading in more than one country in the UK were operating under different legal frameworks in relation to their carrier bag policy, with civil sanctions if businesses did not apply the regional variations correctly. Such inconsistency created a potential policy range spanning from whether to voluntarily adhere to, or ignore, the CSRS-related aim of reducing environmental damage, to the mandatory enforcement of a behavioural-change regulation. With further inconsistencies evident in the detail of each region's regulation, retail businesses have to be aware of the legislative differences, make specific CSRS policy decisions based on location, and decide how this disparity should be communicated to stakeholders.

National and regional legislative priorities, likewise, impact on the administration of local authorities or councils, whose power stems from the Local Government Act 1972 and, in the case of Scotland, the Local Government (Scotland) Act 1973 (National Archives, 1973). As a result of this legislation, councils can initiate legal proceedings in the form of prosecutions in areas including trading standards, education and environmental health. Action taken against businesses by local authorities often involves collaboration with other regulatory bodies, for example SEPA (Scottish Environment Protection Agency), and occurs where it is necessary '...for the protection or promotion of the interests of the inhabitants of its area' (LexisWeb, 2013). According to Sandford (2016: 3):

Local authorities and certain other bodies have powers under various Acts of Parliament to make byelaws, which are essentially local laws designed to deal with local issues.

Consequently, when companies locate their businesses in a specific area, they are obliged to conform to the requirements of a wide gamete of authority levels, from local CSRS-related

priorities, to those dictated by regionally devolved and national governments, through the EU and on to international organisations like the UN and the frameworks they devise. When adherence to society's expectations cannot be achieved in a voluntary manner, the legislative power is in place for action on acceptable business practices to be mandatorily enforced through the cooperative efforts of a variety of official bodies, which have the power to apply criminal or civil sanctions for non-compliance. Thus, behavioural expectations are imposed on business activities, with sanctions against those who flout society's accepted decrees.

### 3.5. CSRS strategy content drivers - self-regulation and co-regulation

As discussed in Section 3.1.4, and illustrated in the behavioural change continuum (Figure 3.2), self- and co-regulatory Codes of Practice bridge the middle ground between voluntary initiatives adopted by individual companies and mandatory obligations imposed by international, national, regional and local authority levels.

Pavillon (2013: 282) investigated statute-backed codes and found that, in practice, the majority of protocols in the UK comprise of complaints' schemes that favour voluntary resolution, with civil or criminal enforcement coming '...last in the order of priority'.

Therefore, for the purpose of the current research the following definitions are applied:

- i. Self-regulatory systems involve whole sector adherence to accepted norms that are directed and monitored by sector-appointed organisations, which have access to secondary redress through mandatory sanctions that are administered by external government-appointed agencies if required.
- ii. Co-regulatory systems involve external government-appointed agencies that are independent of sector control, which have the authority to take direct action to impose mandatory sanctions, including financial penalties, if the business practices of a company have not complied with established norms.

### 3.5.1. Codes of Practice - Advertising Standards Authority and Groceries Code Adjudicator

To illustrate the middle ground in practice, codes of practice that promote self-regulatory sector adherence, or co-regulatory sanction-backed compliance, are explored through the work of the non-statutory sector-appointed ASA and the sector-independent government-appointed GCA.

The ASA applies the UK Code of Non-broadcast Advertising, Sales Promotion and Direct Marketing (CAP Code) and the UK Code of Broadcast Advertising (BCAP Code) (CAP, 2015). These codes cover the activities of advertisers, agencies and the owners of communications' media, and require that 'Marketing communications must be prepared with a sense of responsibility to consumers and to society' (ASA, 2015 a); they must not be misleading, or offensive (ASA, 2015 b); and should provide additional protection for children (ASA, 2015 c). Explaining the self-regulatory approach, the ASA (2015 d) stated that:

If we have judged an ad to be in breach of the Codes, then the ad must be withdrawn or amended. The vast majority of advertisers comply with the ASA's rulings and they act quickly to amend or withdraw an ad that breaks the Codes.

In practice, this means that if a complaint arises about a specific advertisement, from any stakeholder type, sector self-regulation involves the ASA adjudicating by applying the agreed expectations of behavioural conduct and issuing a judgement that the complaint is either 'Upheld', 'Not Upheld' or 'Upheld in Part'. The advertiser and the broadcast-provider are expected to voluntarily acquiesce to the ASA's determination. If that advice is ignored, the ASA (2015 d) declare that they have '...a range of effective sanctions at our disposal...[to]...ensure [companies] comply with the rules', because their codes are co-regulated through legislative underpinnings provided by external government-appointed agencies. Examples of sanctioning bodies associated with the co-regulation of the



advertising sector are the Competition and Markets Authority (Roderick, 2016) and the government-approved communications regulator Ofcom (the Office of Communications) (ASA, 2015 e), which enforces the Communications Act 2003 (CAP, 2010). Described by Harker (1998) as having the backing of a legal framework, the advertising sector is ultimately controlled by the joint administration of sector-determined industry rules in association with government led regulatory processes that are administered by the statutory authority of sector-independent external agencies.

Co-regulation administered through the power of a sector-independent government-appointed adjudicator, is also applied to supermarkets in the UK retail market. Introduced in 2013 as a result of the findings of the 2008 Competition Commission investigation, and the subsequent rise of supplier ‘mistreatment’ on the ‘political agenda’ (Ralph, 2015 a), the Groceries Code Adjudicator (GCA) was ‘...tasked with enforcing better treatment of UK supermarket suppliers’, through the implementation of the legally-binding Groceries Supply Code of Practice (GSCOP) (Bowman, 2013). The GSCOP focuses on ten companies with an annual turnover in sales exceeding £1 billion, which are classified as ‘Designated Retailers’ (Wragge *et al.*, 2013). Investigations into alleged abuses by the Designated Retailers could result in the GCA issuing corrective recommendations and (post 5 April 2015) impose fines of a maximum 1% of annual turnover (GCA, undated). Setting out the ‘Principle of fair dealing’, the BIS and GCA stated that it required:

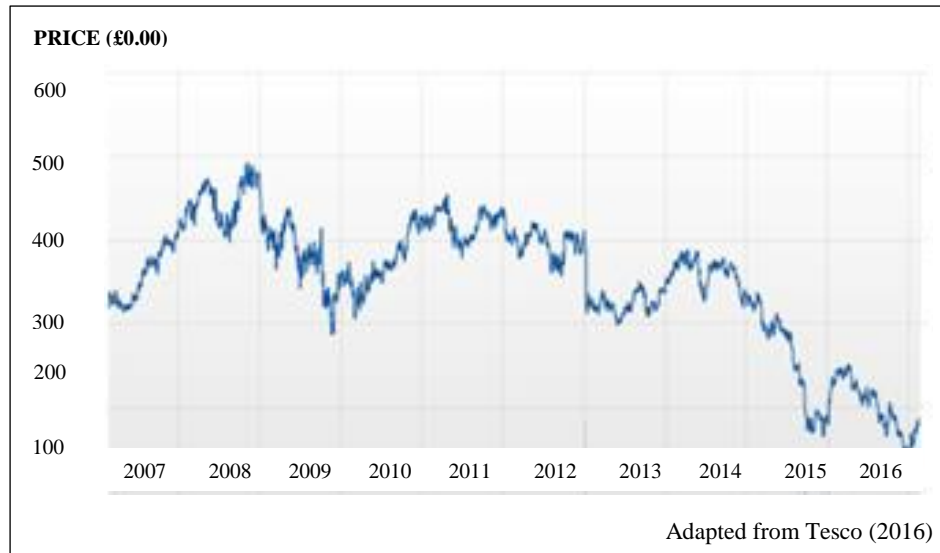
...the Retailer to conduct its trading relationships with Suppliers in good faith, without distinction between formal or informal arrangements, without duress and in recognition of the Suppliers’ need for certainty as regards the risks and costs of trading, particularly in relation to production, delivery and payment issues (BIS and GCA, 2009).

Incorporated in six parts (interpretation; fair dealing; variation; prices and payments; promotions; and other duties) with 17 sub-sections, the GSCOP specifies the business

practices that Designated Retailers were expected to comply with when sourcing a limited number of specific items, namely food, drinks, toiletries and household products (BIS and GCA, 2009). However, unlike the ASA process, which is open to all stakeholders, the GCA's remit is restricted to complaints regarding '...buyer abuses, such as arbitrary retrospective changes to supply agreements and payment delays' imposed by supermarkets on suppliers with whom they have a direct contract, rather than all possible parties in extended supply chains (Bowman, 2013).

However, two years after GSCOP's implementation, Ralph (2015 a) reported the GCA's belief that '...a code of silence' had developed amongst suppliers, with 58% claiming to be '...afraid to raise complaints about the bullying tactics of the big grocery chains because they are scared of retribution if they are unmasked'. Apprehension over the GCA's ability to maintain confidentiality had caused the suppliers' concerns (Ralph, 2015 b). Resultantly, as the co-regulatory GSCOP's effectiveness in the enforcement of sanctions against unethical behaviour is dependent on information about abuses being forthcoming from suppliers, the misgivings witnesses had about the system was negatively effecting its function. Despite these concerns, the adjudicator announced an investigation into supermarket Tesco Plc and its B2B relationships (Butler, 2016 a). In its findings, the GCA (2016) stated that Tesco had seriously breached the code and had 'acted unreasonably' towards suppliers as the retailer attempted to meet its own financial targets. Therefore, impressing shareholders and the financial markets by presenting a healthy bottom-line had prevailed over practicing ethical behaviour. The GCA imposed a fine of £1 million on the brand (Butler, 2016 a), whilst a fall in the share price from a high of £4.91 (November 2007) to £1.39 (January 2016) (Tesco, 2016) (Table 3.10) added a second economic penalty.

Table 3.10. Tesco's share price (2006-2016)



Consequently, the GCA's judgement on Tesco embraced key CSRS domains (see Section 2.4.5) creating an overlap between unethical business practices, politically orchestrated intervention, legal sanctions, and economic and reputational penalties.

Comparing the impact of systems that combine voluntarily agreed norms and mandatorily imposed sanctions, Gunningham and Rees (1997) concluded that self-regulation flourishes where public interest coincides with those of the private sector, or where external pressures create concurrence. Likewise, King and Lenox (2000) found that self-regulation by an industry can be difficult to maintain unless it is reinforced by externally applied implicit sanctions. Accordingly, the strength of the ASA is that, if adherence to industry-accepted norms is not achieved through self-regulatory approach, co-regulation generates compliance due to the backing of mandatory laws to enforce behavioural change. As such, whilst the ASA is a non-statutory advice-giving organisation, conformity to its codes by companies is not achieved solely through voluntary agreement, because the second line of defence involving mandatory sanctions can be material to the sector's compliance. On the other hand, where a potential complainant is reliant on a continued relationship with the company about

whom they are raising objections, like the suppliers of supermarkets, a lack of trust in the confidentiality of a sector-independent, government-designated, co-regulatory procedure can hamper that which was designed to encourage ethical business practices. Such concerns aside, the sanctions imposed by co-regulation have the ability to impact on both a company's financial and reputational standings.

### 3.6. Chapter Conclusion

Chapter 3 built on findings of the previous Chapter regarding ethical approaches in business practice by exploring Arvidsson's (2010) suggestion of a 'focus shift' in ethical disclosure and dividing CSRS strategy content into deontological indicators, in contrast to teleological identifiers (Hoover and Pepper, 2015). With consequences-focused teleological aspects set to one side until Chapter 4, deontological action-based activities were analysed for their scope, construct and application, to examine how primary and secondary rules in society create values, norms and obligations to which companies respond in pursuit of legitimacy (Dowling and Pfeffer, 1975). The literature further highlighted the debate over whether CSRS-related strategies should favour deontological content that was discretionary or obligatory, which was identified by the divergent positions offered by explicit or implicit approaches, using hard or soft laws and so called carrots or sticks. A recent trend towards a mixed approach was also noted.

Resultantly, a highly complex landscape of deontological ethical choices and obligations was identified, ranging from voluntary codes and standards, to mandatory regulations, directives and laws imposed by multiple authority levels, with sector-controlled self-regulatory systems and co-regulatory government-appointed agencies populating the middle ground between the voluntary and mandatory extremes. This led to the current research proposing a continuum

based on what a company chooses to do, what a company agrees to do, what a company is required to do and what a company is going to do. At present, there is a lack of research into which categories dominate, as companies project and promote their philosophical and ethical legitimacy by not only selecting and implementing related business practices, but also publicly acknowledging them. To develop the thesis further, the following Chapter adds teleological consequences-focused partnerships to a company's deontological content, to enable a fuller picture to emerge of the extent of Arvidsson's (2010) 'focus shift', whilst also contributing to her second proposed concept of 'focus enlargement' by considering the multiple stakeholders who exist beyond the confines of a company's shareholder audience.



## CHAPTER 4. 'WHO' – TELEOLOGICAL PARTIES AFFECTING CSRS DEVELOPMENT

According to Rotter *et al.* (2014) the business world's expertise lies in enterprise, not in social and environmental matters. In a bid to lessen the proficiency gaps, and to develop what Albareda *et al.* (2008: 347) refers to as a 'win-win situation', companies can work closely with others as they plan, implement, and communicate their CSRS strategies, enabling them to draw on the '...physical resources, knowledge, and expertise of their stakeholders and civil society actors in order to find applicable and long-term solutions' (*ibid* P 597). Such solution-achieving collaborations correspond with the adaption of Hoover and Pepper's (2015) thesis used in the current research, by highlighting a teleological consequences-focused approach involving stakeholders who can influence the outcomes of business activity, or are affected by its consequences.

Managing relationships can be complex (Albareda *et al.*, 2008), because collaborations between interested parties in global production-consumption systems (PCS) are '...shaped not only by economics and material flows, but also by culture, values, and power' (Lebel, 2005: 11). Lebel and Lorek (2008: 243) added that PCS encompass:

...individuals, households, organizations, and states through linkages in which energy and materials are transformed, utility is derived, and relationships (for example, transactions of money or information and exercise of influence and social control) take place.

These relationships influence the marketing environment within which businesses operate by affecting tactical and strategic decision-making on three levels of activity (internal, micro and macro environments). The internal environment consists of that over which a company has direct jurisdiction. Examples of relevant decision-making spheres are found in the seven 'Ps' of marketing (CIM, 2015), which encompass product, price, place, promotion, physical

evidence, and the people (employees) who are involved in determining processes, including those related to a company's engagement with CSRS-related deontological actions and activities. The micro business environment incorporates external pressures from other parties that directly affect the practices adopted by individual companies, but over which they have restricted control. The macro level involves factors that influence businesses across a sector and beyond, whilst also affecting the activities of individual companies. However, whilst their business activities are affected by macro environment factors, individual companies can exert minimal or no control over them, or their content (Blythe, 2013). An example could be the determination of transnational, international and national policies on ethical business practices.

Despite the degree of control asserted by companies over ethical business practices at each of these three levels (internal, micro and macro) being identifiable (from full, to partial, minimal or none), the boundaries of each section can be blurred (Blythe, 2006) due to the fluidity and dynamism of the marketing environment.

#### 4.1. The Identification of Teleological Stakeholders

Within the marketing environment's three levels (internal, micro and macro) are interested parties in the form of individuals, groups and associated organisations who are affected by, or have influence over, a company's decision-making activities and its conduct, including that which is related to CSRS. These influential or affected 'constituencies' (Kippenberger, 1996: 7), or 'constituency groups' (Seitel, 2004: 8) are often categorised by authors using the terms 'stakeholders'. In public relations literature, 'publics' is used to represent a similar concept (Roper and Fill, 2012).



Freeman (1984: 40) defined an organisation's stakeholders as '...any group or individual who can affect, or is affected by, the achievement of the organization's objectives'. Taking this as a starting point, stakeholder theory was founded on the premise that the owners of a business, whether directly or by shareholding, are only one constituent (out of many) upon whom the business depends for its survival (Cannon, 2012). Thus, the stakeholder approach contends that a business should act as a vehicle for managing collective interests (Roper and Fill, 2012), including mitigating negative consequences of business activities, by promoting inclusivity within its strategic decision-making.

Ideally, prior to strategic business decisions being taken, any assessment would consider the views of all stakeholders and include a comprehensive evaluation of the ethical issues that may arise from a set of circumstances. Adopting a pre-emptive approach to CSRS aims to minimise the distinction between what ought to happen for the good of a company and the opinions of its multifarious stakeholders, compared to what will or does occur. However, Boatright (2007: 387) asserted that, 'Many difficult corporate decisions involve trade-offs in which a benefit to one group must be balanced against a loss to another'. As such, identifying, evaluating and prioritising the stakeholders who are key to a business, is essential in strategic relationship building.

The process of identifying those whom Donaldson and Preston (1995: 85) called '...legitimate stakeholders' involves an evaluation of a wide variety of possibilities. As a result, prioritisation of stakeholders within the business environment can be complex, because, whilst an ethically-related situation, issue, problem or context has the potential of being germane to one combination of interested parties, another set of circumstances may attract the attention of a separate grouping (Clulow, 2005). This complexity has fundamentally shifted the emphasis of marketing communications, which originally

concentrated on creating messages that were designed specifically for one stakeholder category, usually the end user, consumer or customer (*ibid*).

#### 4.2. Managing and Prioritising Stakeholders

Managing the expectations and demands of a variety of stakeholders can be challenging (Eagle *et al.*, 2013). In 2003, Dawkins and Lewis reported that, over the previous ten years, corporate responsibility had become an increasingly prominent concern for stakeholders and market actors ranging from ‘...consumers and employees to legislators and investors’ (Dawkins and Lewis, 2003: 185). Adding to the list, Matten and Moon (2008: 406) included ‘...the motives of managers, shareholders, and other key stakeholders’, as being instrumental in shaping the way businesses are governed. Identifying stakeholders related to governance mechanisms, Crouch (2006: 1536) suggested that the main areas to be included were ‘...political (government and law); social (association, network, community); and economic (market, corporate hierarchy)’. Likewise, McWilliams and Siegel (2001: 117) suggested that the collective pressure created by ‘...customers, employees, suppliers, community groups, governments, and some stockholders, especially institutional shareholders’ was highly instrumental in CSRS policy adoption, with Bé (2005) including input from opinion leaders and reputation makers, like NGOs and the media, as being drivers behind the increased focus on business responsibility. However, simply listing stakeholders does not identify their priority status in a company’s strategic planning.

To assist in the coordination of competing demands, academic theorists have proposed a number of different classification formats for identifying a business’s key stakeholders. According to Chryssides and Kaler, (1993), the narrow versus the wide definition of stakeholders, considers the difference between those who are vital to an organisation, compared to individuals or groups who are affected by an organisation. Similarly,

Schlegelmilch (1998) detailed stakeholder categories that divided interested parties into primary and secondary groupings. The primary classification identified those who are formally, officially or contractually associated with an organisation, predominantly through the internal and microenvironments (for example, customers, employees, suppliers, shareholders and investors). Conversely, secondary stakeholders include interested parties without specific or recognised links and who are more generally associated with the macro level of involvement (including the media, special interest groups, the government and legal environment). Schlegelmilch further added that organisations advocating a stakeholder approach should support primary (internal and microenvironment) stakeholders in order that they achieve their objectives, whilst simultaneously monitoring macro environment stakeholders to maintain their approval (*ibid*).

Expanding the dual approach of primary and secondary classifications, a quadruple divide was suggested by Boubaker *et al.* (2014). These authors favoured a four-fold split, by identifying the key categories as shareholders (owners of the business, or proportional rights through shares); internal stakeholders (those generating a company's income); external business partners and associated affiliates; and, finally, the social community (including NGOs, unions and civil society). Seitel (2004) suggested further divisions by classifying stakeholders into several overlapping categories, based on stakeholders who were internal and external; primary, secondary and marginal; traditional and future; with proponents, opponents and the uncommitted. However, this latter multidivisional approach has the potential to make the prioritisation of key stakeholders highly complex and limit its manageability.

Given the range of stakeholders suggested by the previous sources, the author of the current research considered further publications, involving both academic books and journal articles, to ascertain the groups and individuals most frequently identified as stakeholders in relevant

published works. A decision to limit the list to 25 sources was taken because they cover a range of disciplines (stakeholder theory, ethics, marketing and strategic management) and dated across a span of nearly 40 years; and when further sources were consulted they failed to identify any additional stakeholder categories.

In the results plotted in Table 4.1, the boundaries dividing the suggested categories are not fixed and, as such, they should be seen as an indication of general prioritisation, rather than an inflexible determination. In the analysis by the author of the current research, individual categories used by different sources that cover a similar remit (for example owners, shareholders, stockholders and investors) were grouped together. Where the prioritisation classification was clear, that was the category the stakeholders were assigned to; for example, customers were universally described as a primary stakeholders, compared to civic institutions, and even terrorists (Blowfield and Murray, 2008: 164), who were designated as secondary (and only by a limited number of sources). However, where different writers used either a primary, or a secondary status, to classify particular stakeholder groups (for example, the categories headed by the Government; activist; as well as business/trade associations and unions), the abbreviation '(P&S)' was included in Table 4.1 to indicate the duality.

The list was further divided by whether the stakeholder category was likely to be in the internal, micro or macro business environment. Finally, the categories were listed within the classifications by the percentage of authors who identified them as key stakeholders (high to low).

Table 4.1. Key stakeholders, divided by marketing environment levels and primary/secondary status (listed in date order)

Source (listed below the table)	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	%	
Date Order	1984	1992	1993	1998	1999	2000	2001	2003	2004	2005	2006	2007	2008	2010	2012												
<b>PRIMARY</b>																											
<b>Internal environment</b>																											
Managers / employees	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	92
Owners/share or stockholders /investors	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	92
<b>Micro environment</b>																											
Customers/ consumers/ consumer support networks	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	84
B2B Partners / Suppliers	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	80
(Local) communities	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	60
Financial institutions/ banks	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	40
Trade unions/business associations(P&S)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	36
Competitors	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	24
Dealers and distributors	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	12
Employees' families	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	5
<b>Macro environment</b>																											
Government/parliamentary/ legal (P&S)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	80
Activists/NGOs/SIGs/ social, environment & animal-welfare pressure groups(P&S)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	44
Media / opinion leaders (P&S)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	40
Consumer groups/advocates	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	12
Society at large/general public	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	12
Academic community (P&S)	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	8
Future generations	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	4
International community/ organisations/ bodies	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	4
Non-human species	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	4
The natural environment	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	4
<b>SECONDARY</b>																											
Civic institutions	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	4
Terrorists	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y	4
<b>Sources:</b>																											
1. Freeman (1984)													13. Seitel (2004)														
2. Boiral and Jolly (1992)													14. Bé (2005)														
3. Chryssides and Kaler (1993)													15. Hartley (2005)														
4. de Bussy and Ewing (1998)													16. Brassington and Pettitt (2006)														
5. McIntosh <i>et al.</i> (1998)													17. Crouch (2006)														
6. Schlegelmilch (1998)													18. Boatright (2007)														
7. de Wit and Meyer (1999)													19. Blowfield and Murray (2008)														
8. Lynch (2000)													20. Johnson <i>et al.</i> (2008)														
9. McWilliams and Siegel (2001)													21. Matten and Moon (2008)														
10. Dawkins and Lewis (2003)													22. Freeman (2010)														
11. Phillips <i>et al.</i> (2003)													23. Cannon (2012)														
12. Doole and Lowe (2004)													24. Coombs and Holladay (2012)														
25. Rath <i>et al.</i> (2012)																											
<b>Key:</b>																											
(P&S) where different authors have identified a stakeholder group in Primary & Secondary categories																											
Y - individual or group identified by author(s)																											

From the analysis shown in Table 4.1, the ten key stakeholders for the business community in the internal environment, were managers and employees (named by 92% of the sources), as well as owners, shareholders, stockholders and investors (92%). In the micro business

environment, customers (84%), B2B (business-to-business) partners or suppliers (80%), local communities (60%), financial institutions and banks (40%), trade unions and business/trade associations or bodies (36%) were the key stakeholders identified. Finally, in the macro environment, Governments, parliamentary and legal stakeholders (80%), along with activists and pressure groups, which includes NGOs (non-governmental organisations) and Special Interest Groups (SIGs) (44%), as well as media opinion leaders (40%).

At the other end of the stakeholder spectrum, the significance of organisations in the international community was only mentioned by one source (4%), with future generations achieving the same level of acknowledgement. This lack of appreciation of stakeholders espousing the merits of international cooperation (as discussed in Sections 3.2.1 and 3.4), and long-term thinking through the growing concept of sustainability (see Section 2.3), presents a challenge for those advocating internationally compliant strategic CSRS, both of which should be considered during CSRS-related planning if lasting progress is to be achieved.

#### 4.3. Stakeholder Mapping

Whilst identifying the key stakeholders allows companies to pinpoint to whom they should give consideration, the simple act of creating a list does not in itself indicate their links to an organisation, the relationships between those identified, or their involvement in ethical decision-making. However, stakeholder mapping can be used to achieve the desired information. Eagle *et al.* (2013: 338) defined stakeholder mapping as the ‘...identification of the linkages and relationships between individual stakeholder groups and their objectives, resources, expectations and relative importance’. Hence, a stakeholder map involves pinpointing connections and relationships with those constituencies and interested parties who have influence over, or are affected by, a company and its decision-making processes

(Fisher and Lovell, 2006). Donaldson and Preston (1995) constructed a diagrammatical representation of stakeholder mapping that suggested a two-way flow of contact exists between a firm and its stakeholders (Figure 4.1).

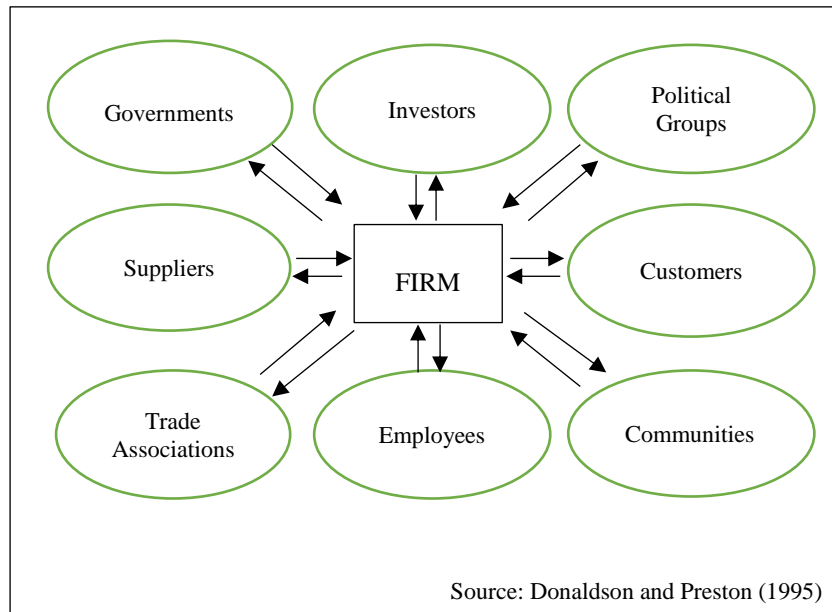


Figure 4.1. Stakeholder mapping model

The weakness in Donaldson and Preston's model is that it implies that the links created are solely between a company and its stakeholders; and vice versa. Such a construct excludes the possible connections that may exist between constituent parties. Furthermore, the solid lines that encompass each category fail to acknowledge the potential that information, thoughts and ideas will be transmitted between stakeholders, for example, from media sources to customers. It is essential to acknowledge the prospective flow of information, because such interactions are outwith a company's control, but have the potential to influence, persuade or create opinion; and therefore may generate pressure on a company to make changes in their business practices. Resultantly, these interactions can be highly influential in encouraging CSRS-related developments.

Additionally, Donaldson and Preston's stakeholder mapping model does not indicate prioritisation, as all stakeholders are seen as having an equal interest at all times. However, a company facing a specific set of circumstances may find that certain stakeholders have dominance (acting as primary stakeholders) at that point over others (being deemed as secondary). Such dominance could be recurring or transient, depending on the situation the company faces. Thus, the stakeholder mapping model proposed by Donaldson and Preston (1995) is limited, and requires review to reflect the dynamic and complex nature of the linkages, relationships and communications that occur in the contemporary business environment. A new stakeholder model enabling the incorporation of linkages, relationships and communications was therefore developed to support the current research.

#### 4.4. The 360-degree Communications' Pool Model

By considering a firm's 360-degree view, the linkages between a company and its internal, micro and external macro environments can be acknowledged, along with allowing for the potential that their stakeholders might interact with others in a pool of communications. The model proposed by the author of the current research is illustrated in Figure 4.2. It uses the key stakeholders previously identified in Table 4.1, by dividing the constituents into primary (internal and micro) and secondary (macro) stakeholders, whilst arranging them in a clockwise alphabetical-order in each section to avoid suggesting any predetermined links or relationships between categories.



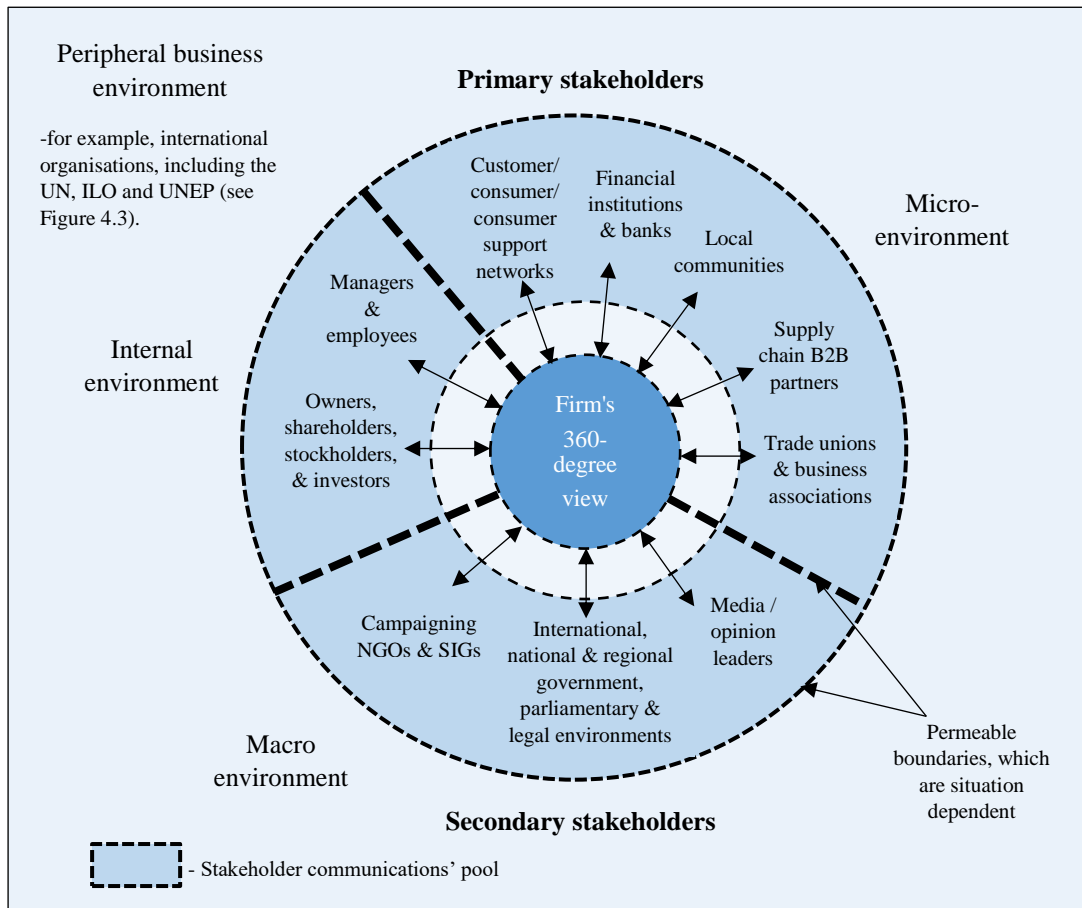


Figure 4.2. The 360-degree Communications' Pool Model

The 360-degree Communications' Pool model recognises that companies have limited control over who has access to the CSRS-related information they publically disseminate or how the content of ethical strategies will be interpreted. The analysis in this chapter concentrates on those stakeholders with whom a company is in communication, with the interpretation or decoding of information discussed in Chapter 5.

Through the use of permeable boundaries in the 360-degree model, the potential (due to situational circumstances) for stakeholders to be reassigned from the primary to the secondary category (and vice versa) is acknowledged. Likewise, the permeability in the boundaries is also evident at the border between stakeholders in a company's existing

Communications' Pool and those in the peripheral environment. Such permeability is needed for two reasons. Firstly, the dynamic and changing business environment might cause latent constituents, who are not presently directly involved with a company, to become aware or active stakeholders in the future. Secondly, peripheral constituents may have links to, or influence over, a company's key stakeholders. Showing these linkages in practice, Figure 4.3 illustrates 'Company A's' Communications' Pool, with direct influences from its key stakeholders in the Communications' Pool (shown in green) and, following the 'Government, parliamentary & legal environments' category, indirect influences in the peripheral environment (shown in amber).

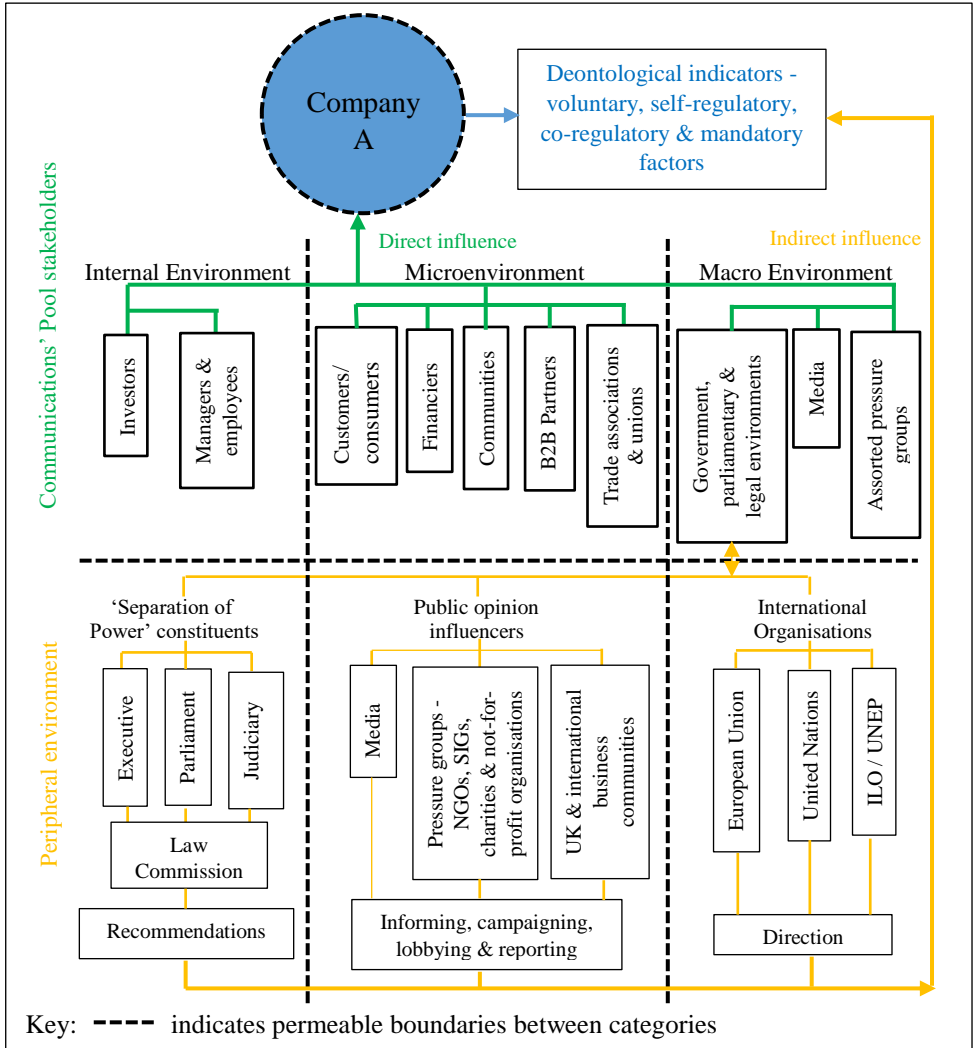


Figure 4.3. The impact of the peripheral environment on a company's CSRS strategy

Additionally, direct and indirect influences can also influence the existence and development of deontological indicators that are either adopted or adhered to by businesses. Therefore, although the individuals, groups or organisations in the peripheral environment may not currently exist in a company's direct Communications' Pool, it is important to acknowledge their possible influence over the opinions or actions of existing Communications' Pool stakeholders.

#### 4.5. Impact of Key Stakeholders on CSRS Strategy

Combining the influences of stakeholders in the Communications' Pool creates a conversation with wide-ranging CSRS perspectives. However, Bé (2005) claimed that the unresolved issue in the growth of the responsibility agenda was how legitimate stakeholders' representatives can rightfully contribute to the CSRS debate. To investigate Bé's concern, the current author explored how the key stakeholders identified in the 360-degree Communications' Pool model interact with the business community on CSRS related areas, including the adoption or otherwise of deontological ethical identifiers. The analysis is presented with the stakeholders divided into their marketing environment levels (internal, micro and macro).

##### 4.5.1. Internal Environment Stakeholders

The internal stakeholders identified by the Communications' Pool model focused on two main categories:

- i. Owners, shareholders, stockholders and investors
- ii. Managers and employees

### *Owners, Shareholders, Stockholders and Investors*

The Shareholder Model focuses attention on those who have made a financial investment in a business (namely the owners, shareholders, stockholders and investors) and who have power to set a business's CSRS agenda, including those from both the mainstream and the social responsibility investment (SRI) communities (Dawkins, 2005). Free market economists, who support a non-interventionist approach, favour the Shareholder Model over the previously discussed, and more inclusive, Stakeholder Model (see Section 4.1), because they believe that the latter confuses an obligation to superfluous interested parties with the profit-maximising business objective of the shareholder focus (Boatright, 2007). Friedman (1962: 135) who declared that 'The Corporation is the instrument of the stockholders who own it' demonstrated an example of such thinking. Thus, the Shareholder Model argues that a primary *raison d'être* of an organisation should be to serve the purposes of their owners or shareholders (De Witt and Meyer, 1999), by maximising both profit (Roper and Fill, 2012) and shareholder wealth (Berle and Means, 1968).

However, the Shareholder Model has its critics, especially in regard to CSRS, with Danielson *et al.* (2008) highlighting the concern that its profit-maximising emphasis focuses too extensively on short-term managerial thinking, which consequently does not meet the long-term goals of sustainability. Furthermore, Scholten (2006: 29) observed that, as shareholders are often widely dispersed, the ability of those owning a stake in a company to mobilize and create meaningful change is limited. Adding to this spatial dilution, Kakabadse *et al.* (2013: 60) contended that shareholders' authority is further diminishing due to '...the progressive weight of law...[which]...has reduced shareholder influence over corporate affairs'. Such a decline in control can occur if mandatory CSRS obligations were to be increased, which, in turn, would reduce the sovereignty of shareholders in their focus on self-serving, profit maximising, activities. Bain (2015 a), on the other hand, reported that the

rising power wielded by shareholders had ‘...brought more companies to heel over corporate governance.’

When the shifting power of owners, shareholders, stockholders or investors is added to the mix, individual companies have to determine whether the CSRS agenda is controlled by shareholder primacy, or by director primacy by managers who are employed to establish and carry out a company’s philosophy, business ethics and associated deontological practices. This is because the level of financier input into company decision-making has the potential to influence a shareholder’s decision as to whether or not to invest. Bain’s perspective advocates that shareholder primacy (compared to director primacy) should continue to wield significant influence as the decision-making authority over how businesses are run (*ibid*), with company managers acting as their agents (Anabtawi, 2007).

In their research, Barnea and Rubin (2010) considered the possible differences between shareholder groups who were based either internally (those directly affiliated with the firm), or externally (through portfolio holding institutions). They found that the internal category shared their own reputation, identity, or heritage with the firm, and, therefore, gained a greater utility from promoting CSRS from a moral perspective; whilst the external group’s relationship had limits, especially in respect to the effect that investing in CSRS-related practices could have on the value of their portfolio. Hence, Barnea and Rubin deemed company-based relationships with internal shareholders to be a greater motivating factor in CSRS determination than a more distant, external, connection.

Conversely, Mackey *et al.* (2007) reported that a selection of large pension funds have purposely chosen to adopt criteria that aim to emphasize social responsibility by the companies in which they invest. For shareholders who look specifically to invest in

companies that are actively pursuing a CSRS related philosophy, socially responsible investments (SRI) are available; they focus on the integration of ‘...social, environmental, or ethical criteria into financial investment decisions’ (Cowton and Sandberg, 2012: 142), even if such a stance impacts on a firm’s profit margin (Mackey *et al.*, 2007). The wide-ranging aspects of SRI have the potential to guide investors towards (positive screening), or away from (negative screening) specific companies and sectors (UNEP Finance Initiative and UNGC, undated a). Examples of sectors that can be excluded through negative screening are tobacco, alcohol, gambling, and weapons manufacturers (Hughes, 2014).

In a bid to provide guidance on what constitutes SRI, the UNEP Finance Initiative and UNGC developed the ‘Principles for Responsible Investment’ (PRI) (UNEP Finance Initiative and UNGC, undated b). Each of the six principles (Figure 4.4) are based on the promotion of ESG (Environmental and Social Governance) and, collectively, they identify how the values should be imbedded into investor practice.

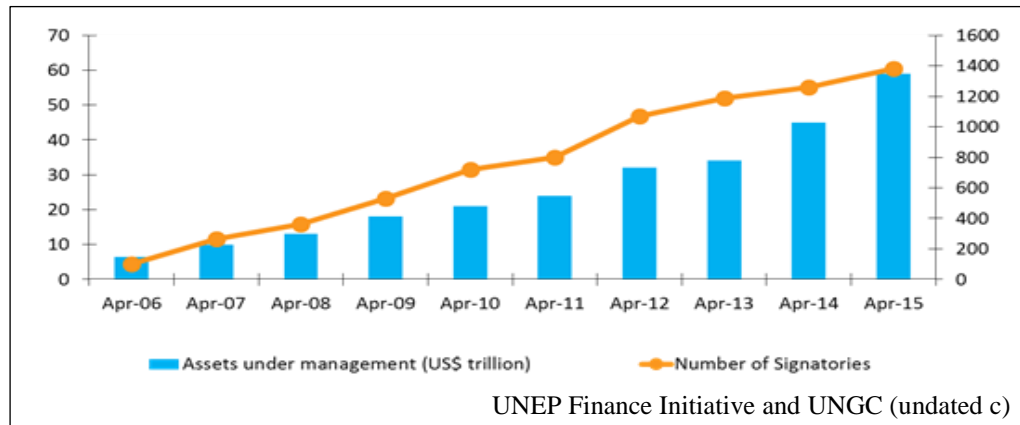
<b>PRINCIPLES</b>	
1	We will incorporate ESG issues into investment analysis and decision-making processes
2	We will be active owners and incorporate ESG issues into our ownership policies and practices
3	We will seek appropriate disclosure on ESG issues by the entities in which we invest
4	We will promote acceptance and implementation of the Principles within the investment industry
5	We will work together to enhance our effectiveness in implementing the Principles
6	We will each report on our activities and progress towards implementing the Principles

UNEP Finance Initiative and UNGC (undated b)

Figure 4.4. Principles for Responsible Investment (PRI)

Demonstrating the growth of the PRI concept, the UNEP Finance Initiative and UNGC (undated c) presented figures that showed there had been an increase in signatories in the global investment community. Uptake had risen from 100 participants in April 2006, to 1380 by April 2015; with assets under management increasing from US\$ 6.5 trillion to US\$ 59 trillion, during the same time period (*ibid*) (Table 4.2).

Table 4.2. Growth of the PRI Initiative



Likewise, current figures prove that the SRI concept has merit, with Bain (2015 b) reporting that the ethical sectors, included in the FTSE4Good Index, had returned a growth of 48% over the previous five years, compared to 43% growth by non-screened investments, which had been ‘...dragged down by the slump in oil and mining stocks’. Consequently, the profit returns of SRI, at present, have the potential to outweigh the negatives associated with a general perception that ethically related endeavours create increased costs.

### *Managers and Employees*

Managers and employees have the potential to influence the maturity evolution of company’s commitment to sustainability practices (Da Giau *et al.*, 2016) through their involvement in the formation, communication and advocacy of the ethical agenda. Likewise, they are also affected by the execution of related actions and activities in their work environment (Kim *et al.*, 2010). As a result, employees are not only affected by their immediate manager but also by the culture and philosophy of a company.

Analysing the phases that a company progresses through as their CSR development evolves, Maon *et al.* (2010: 29) claimed that three cultural stages, with seven sub-stages, become evident, namely:

- i. CSR reluctance – dismissing stage.
- ii. CSR grasp – self-protecting, compliance seeking and capability seeking stages.
- iii. CSR embedment – caring, strategizing and transforming stages.

Focusing on how progress is communicated, Clapham and Cooper (2005) suggest that employees are often the best source of information regarding company practices. However, according to Dawkins (2005), the credibility of employee-based advocacy and its power as a CSRS information flow channel has often been underestimated by companies, despite this particular internal stakeholder being one of the main interfaces with external constituents.

Morsing *et al.* (2008: 108) referred to the ‘inside-out approach’, which uses committed employees as the basis for trustworthy CSR communications, without which claims of ethical business practices are likely to be dismissed as mere rhetoric from top management. However, whilst the opinions of employees are deemed to be more influential than a company’s official spokesperson, or a formally produced brochure or report, it is essential that members of staff are provided with reliable information that will enable consistent answers to be given to potential questions or challenges by interested parties (*ibid*).

From the perspective of how employees are affected by CSRS practices related to their individual employment in the workplace, Lee *et al.* (2012) claimed that an organization’s deontological standards and work practices can impact on the quality of an employee’s working environment. However, whilst an inclusive approach to the formulation and execution of CSRS programmes was found to motivate employees, unanimous support for



their implementation within a company is not necessarily guaranteed (*ibid*). Both the ability to advocate and embrace CSRS practices will be affected by the attitude of the employee and their manager. Researching the attitudes of the employees in relation to CSRS strategy implementation, Rodrigo and Arenas (2008) identified three employee typologies, spanning from those who were committed, to others who were indifferent, and those dissenting. Taking a similar approach, Costas and Kärreman (2013) identified employees as:

- i. Believers, who are either idealists and embrace CSRS
- ii. Opportunists, looking to gain from their overt support of ethical concepts
- iii. Straddlers, who see CSRS as desirable, but are ambivalent and non-questioning towards related policies, and
- iv. Cynics who are suspicious about CSRS motivations and distance themselves from involvement.

Consequently, the four identified levels of employee attitude to CSRS present managers with a challenge when considering this internal stakeholder as an expedient communication channel. It could be argued that employees who are committed believers are likely to be constructive in their support for company-based CSRS initiatives, gain satisfaction from their ability to influence deontological policy content; and therefore be highly-prized, as a positively active stakeholder category for their ability to communicate a trustworthy message. Conversely, the apathy demonstrated by indifferent uncommitted straddlers could result in their failure to participate in either CSR strategy formulation, or to provide positive advocacy of the company's stance. However, this neutral perspective is likely to be preferred to the negatively active, dissenting cynics, who have the potential to cause reputational damage through their scepticism towards CSRS, especially regarding the affect that such programmes may have on their own working environment. Testing the affect and influence that employee attitudes have on the communication of brand philosophy and CSRS has the potential to provide valuable insights in this under-researched area.

#### 4.5.2. Microenvironment Stakeholders

The main microenvironment stakeholders identified in the current author's 360-degree Communications' Pool (Figure 4.2) were:

- i. Customers / consumers / consumer support networks
- ii. Financial institutions (also known as intermediaries)
- iii. Supply chain partners
- iv. Trade unions and business associations
- v. Local communities

##### *Consumers/ customers /consumer support networks*

Claims have long been made that social and environmental issues are increasingly influencing consumption choices made by individuals, and that consumer power acted as a driver of change-generating business decisions (Grimshaw *et al.*, 1998). Such power can be divided into that which can be asserted by individual consumers, compared to the pressure created by Consumer Support Networks (Brennan and Gallagher, 2002), involving collective representation from advice giving organisation, for example, government-backed Trading Standards Institute and Citizen Advice, registered charities like the Consumers' Association, or not-for-profit organisations including the Ethical Consumer Research Association.

Focusing on the individual as a stakeholder, Öberseder *et al.* (2013: 1840) reported that consumers' commitment to CSRS affected their '...attitudes, purchase intentions, consumer-company identification, loyalty, and satisfaction', whilst Markus and Wurf (1987) recognised the involvement of image creation and its conveyance to an audience. Likewise, Kleine *et al.* (1993: 229) added that social-identity theory '...recognises people are multi-faceted beings...[whose]...behaviour is influenced by the physical or symbolic presence of

others' (p. 221). Such influence can create social desirability bias (Sackeim and Gur, 1979; Nederhof, 1985; Chung and Monroe, 2003), which is further discussed in Section 7.4.

Identifying a growing trend for individuals to remodel their interpretation of their ideal social-self (Blackman and Walkerdine, 2001), Grimshaw *et al.* (1998) pointed to consumption choices being used to shape and project the intrinsic and extrinsic personalities of consumers. Supporting this trend, Baines *et al.* (2008:765) claimed that '...in the post modern environment, goods and services not only affirm who we are to ourselves but who we are to others'. Based on the consumer cognitively matching their self-image to the attributes of a product, Solomon (2013) suggested that individuals purchase specific brands due to their association with issues that correspond with the consumer's perception of the ideal self-image and, by doing so, the individual gains more than just a physical product.

Focusing on the phenomenon of ethical consumption, research by Adams and Raisborough (2010: 270) demonstrated that potential for consumers to '...have a commitment to, in their own words, "being good" and making a difference through their shopping decisions', but that it could be thwarted by '...pragmatics of cost, accessibility and at times, product quality'. However, their data pointed to participant doubts relating to '...bureaucratic and business corruption; the sheer scale of global "bads"; and consumer culture' (*ibid*). Therefore, whilst good intentions were present, they could be confounded by factors relating to practical needs or lack of confidence that individual actions were effective in making a difference.

Evaluating the process that individuals go through, as they collect and evaluate relevant information relating to the selection and purchase of products and services, involves understanding the seven-stage consumer decision-making model (Figure 4.5), which Blackwell *et al.* (2006: 70) define as:

...a road map of consumers' minds that marketers and managers can use to help guide product mix, communication, and sales strategies.

This model indicates that there are three steps prior to a purchase decision, which involves multiple, current and former, internal and external stimuli. Subsequent to the purchase, the consumption of an item and evaluation of satisfaction gained determine whether the item will be considered again in the future.

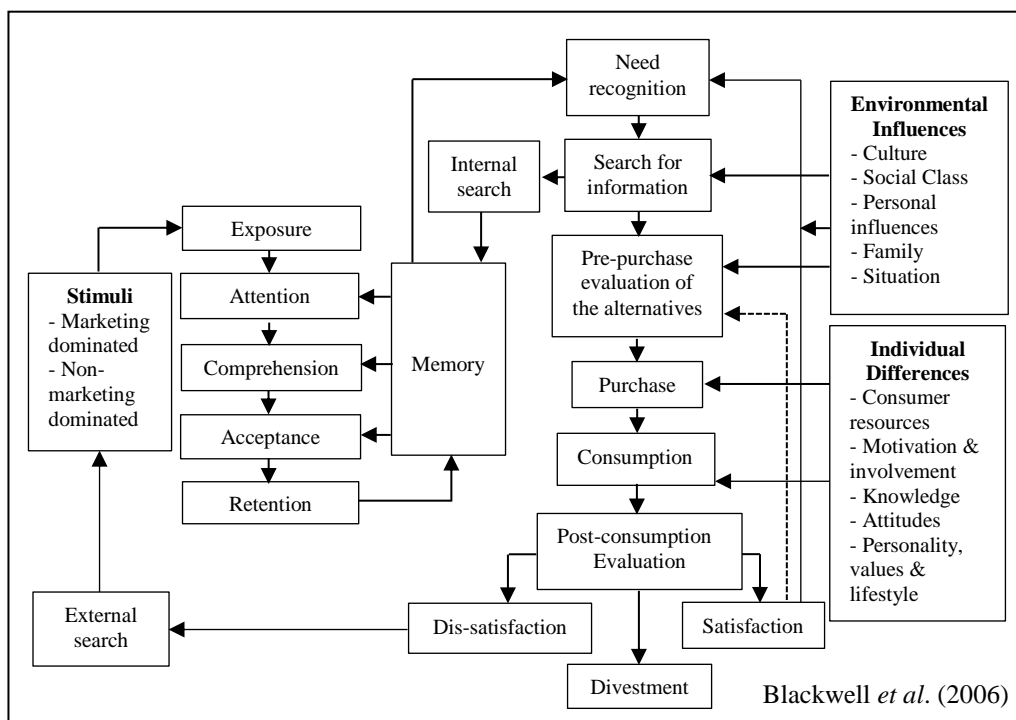


Figure 4.5. Consumer Decision-making Model

The logical, systematic flow of the consumer decision-making model implies that consumers make rational and informed decisions (Solomon, 2013) by choosing products or services that provide them with the greatest utility. However, Schiffman *et al.* (2012) included the impact of emotional motives which are stimulated by subjective criteria and relate to an individual's personal needs structure, but do not necessarily maximise physical utility. Using the 'emotional motives' approach supports the targeting of CSRS-related information about a company's adoption of ethical actions and activities at each stage of

the decision-making process (especially during the phases that concentrate on information search and pre-purchase evaluation of the alternatives), in an attempt to manipulate a consumer's subjective perception of a brand's philosophy and business practices.

Despite growth in the number of companies engaging in CSRS strategies, research into whether ethical considerations are a major motivating factor in the consumers' evaluation and selection of providers has been inconclusive, with stakeholders displaying a variety of responses when faced with an ethical identifier. On the one hand, studies have argued that consumers are positively motivated by ethical claims, by acknowledging and comprehending the extended information that an ethical identifier provides and the issues it represents, and proactively adapting their behaviour accordingly. Supporting this, Lee and Shin (2010) asserted that there is growing evidence to demonstrate the positive effect that CSR has on consumer behaviour, with McWilliams and Siegal (2001) hypothesizing that CSRS considerations are a major stimulant of demand. Bhattacharya and Sen (2004: 9) support this premise, by declaring that consumers are '...particularly susceptible to a company's CSR initiatives'.

On the other hand, Payton (2013), who emphasised the need for consumer-facing CSRS information to allow individuals to make informed choices '...quickly and easily', broached the issue of the '...intention-behaviour gap', which she described as '...a consumer's intent to do the right thing...[which is]...forgotten when they go into a shop'. This opinion was also reflected by Joergens (2006) findings, which demonstrated that there is little evidence that knowledge of CSRS issues affects actual consumption. In addition, the research organisation Mori identified a group they called 'CSR activists', but stated that it only made up 15% of the population (Dawkins, 2005: 115). Likewise, Marks and Spencer fared little better when they found that only 10% of their consumers were 'green crusaders' with a commitment to sustainability (Barry and Calver, 2009).

Assessing the evidence, Devinney *et al.* (2010: 116) concluded that the concept of the ‘...ethical consumer’ was a myth, claiming that it was based on society’s idealised and heroic expectation of moral behaviours, which are ultimately unachievable, and does not translate into actual purchase behaviour when consumption patterns are examined. Giving an explanation of a shift in public interest, from motivated to apathetic about CSRS related issues, Zammit-Lucia (2013) deliberated on the difficulty of turning quantitative research-based survey claims, that CSRS motivated conscience forms part of consumers’ decision-making, into actual sales of ethically promoted products. This, he believed, is because:

The big picture apocalyptic narrative packaged in the wrapper of human guilt is a negative framing that not only fails to resonate with most people but risks painting the problem as too large and intractable for individual action (such as buying a "green" brand) to have any meaningful impact.

Zammit-Lucia’s stance was supported by Masters (2013), who reported that concern about the environment had fallen to a 20-year low, which he referred to as ‘green fatigue’ in the face of other more pressing problems. Therefore, at a time of heightened concerns over the economy and austerity measures (*ibid*), the motivation to consider information about CSRS had diminished. On the other hand, whilst Carrigan and Attalla (2001) asserted that consumers pay little attention to ethical considerations, and concluded that marketing emphasis on social responsibility was misplaced and misguided, Dawkins (2005) claimed that despite growing company involvement in CSR, the problem of lack of engagement resulted from the issues not being communicated effectively to the majority of consumers. Whether such indifference is due to a lack of interest in CSRS, or a dearth of communication of assessable information, is debatable and creates a subject for further research.

Resultantly, individual businesses face a dilemma. Given the suggestion of apathetic, green-fatigued, consumers, companies have to decide to what extent they embrace ethical

actions and activities, and how much CSRS information should be made publically available in their communications. Additionally, if the current approaches to the communication of CSRS-related information is the demotivating factor, consideration needs to be given to alternative methods. As such, further exploration to ascertain the reasons behind this lack of engagement would be apposite.

#### *Financial Institutions and Intermediaries*

Financial intermediation is central to the savings and investment process that generates growth in capitalist economies (Gorton and Winton, 2002). According to Lin (2016), examples of the intermediaries that ‘...form the fabric of modern finance...[are]... commercial banks, investment banks, stockbrokers, mutual funds, and stock exchanges’. These intermediaries provide the financial services necessary to satisfy the needs and preferences of savers and borrowers (Scholtens, 2006) with Castelo (2013: 143) identifying their main purpose being ‘...lending, investment, and asset management activities’. As such, financial intermediaries provide an interface between increasingly complex financial markets, and individuals, or companies (Allen and Santomero, 2001).

Describing finance as ‘...grease to the economy’, Scholten (2006: 19) focused on the input that financial intermediaries have on a company’s economic and CSRS development (Figure 4.6).

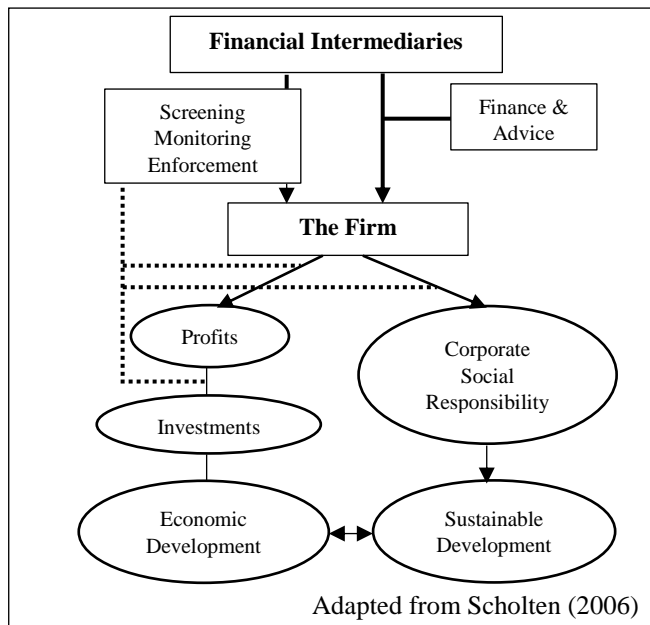


Figure 4.6. Financial intermediaries - the economic and sustainable development of firms

Figure 4.6 indicates that financial intermediaries have a dual role in the economic and sustainable development of companies. Firstly, they assess and manage risk by screening, monitoring and enforcing the procedures and practices involved in the governance of companies for whom they have provided finance (Scholten, 2006). This scrutiny is deemed necessary because failing to behave ethically can potentially have a negative impact on the reputation and financial stability of a business, and on their subsequent ability to cover imposed penalties or repay loans. The second role that financial intermediaries have in the economic and sustainable development of companies is the capability to give advice and make funding available to enable planned investment for improvements in systems, plant or machinery, especially if the upgrades are designed to re-align the company's activities with a more socially responsible modus operandi (Neville, 2016).

However, this twofold (advice and funding) role can create a predicament if a company has a flawed or inferior record in terms of CSR adoption and performance, or is deemed to be a



high risk due to an association with a particular sector or geographical region. In these cases, obtaining finance from the mainstream banking sector can prove difficult. An example of a sector affected by negative perceptions is apparel, where a high proportion of the world's trade in products involves sourcing offshore developing countries. As such, if CSRS abuses are uncovered, the knock-on effect for countries dependent on clothing exports can be disproportionately severe. Investing to upgrade production to acceptable CSRS standards by implementing deontological improvements therefore, becomes an even greater priority for companies based in regions that are highly dependent on garment manufacturing. However, it can be difficult for offshore manufacturers to raise finance for developments to their systems and production facilities, whether from mainstream markets and intermediaries, or private equity venture capital. The implications for the financing of CSRS improvements, especially where production is based in developing economies creates an area for further research.

### *Supply Chain Partners*

Mangan *et al.* (2008: 354) define a company's supply chain as:

...the network of organisations that are involved, through upstream and downstream linkages, in the different processes and activities that produce value in the form of products and services in the hands of the ultimate consumer.

The network Mangan *et al.* referred to can involve a wide range of actors, including producers of raw materials, product manufacturers, distributors, retailers and the end-user consumer. Each stage in the network creates externalities, as well as opportunities for CSRS improvement, with individual companies having their own business objectives to achieve. However, sustainable success for each actor is interlinked, with each reliant on the performance of others in the chain. As a result, Cruz (2009: 234) asserted that '...effective CSR strategies require an analysis that encompasses the entire supply chain'.

There are two main elements in Supply Chain Management (SCM). Firstly, production-consumption system management whereby business-to-business (B2B) partners work together to develop a supply chain that performs to the mutual advantage of each party (Monczka *et al.*, 2005). Secondly, sourcing (sometimes called purchasing or procurement), which refers to a functional group of employees (buyers) whose role includes ‘...supplier identification and selection, buying, negotiation and contracting, supply market research, supplier measurement and improvement, and purchasing systems development’ (*ibid.*, p. 7). Carter and Jennings (2002) claimed that buyers have a unique influence over CSR actions and activities within a company, through their relationships, commitment and trust building interactions involving both internal and external stakeholders. This can involve supplier development, where deontological improvements are made to the methods by which products and services are generated (Mangan *et al.*, 2008).

However, with Baker (2015 a) declaring that the business world is ‘opaque’, and supply chains are ‘murky’, a lack of focus on ethical business practices can increase the risk of reputational or financial damage caused by the conduct of either suppliers or the sourcing company, as demonstrated by the penalties imposed by the GCA (see Section 3.5.1).

Vulnerability to the consequences of the actions of other actors in the product pipeline is heightened by the increasing complexity of contemporary supply chains; which can have first-tier, second-tier and further extended constructs, due to suppliers contracting out elements of their commissioned production to second and third party sub-contractors. As a result, diminishing visibility of activities in extended supply chains can occur, especially where contracting out has been arranged without the knowledge, agreement or approval of the original commissioning brand. Thus, the depth to which a commissioning brand can examine its supply chain might significantly decline beyond their immediate business-contract partners, as illustrated by Figure 4.7.

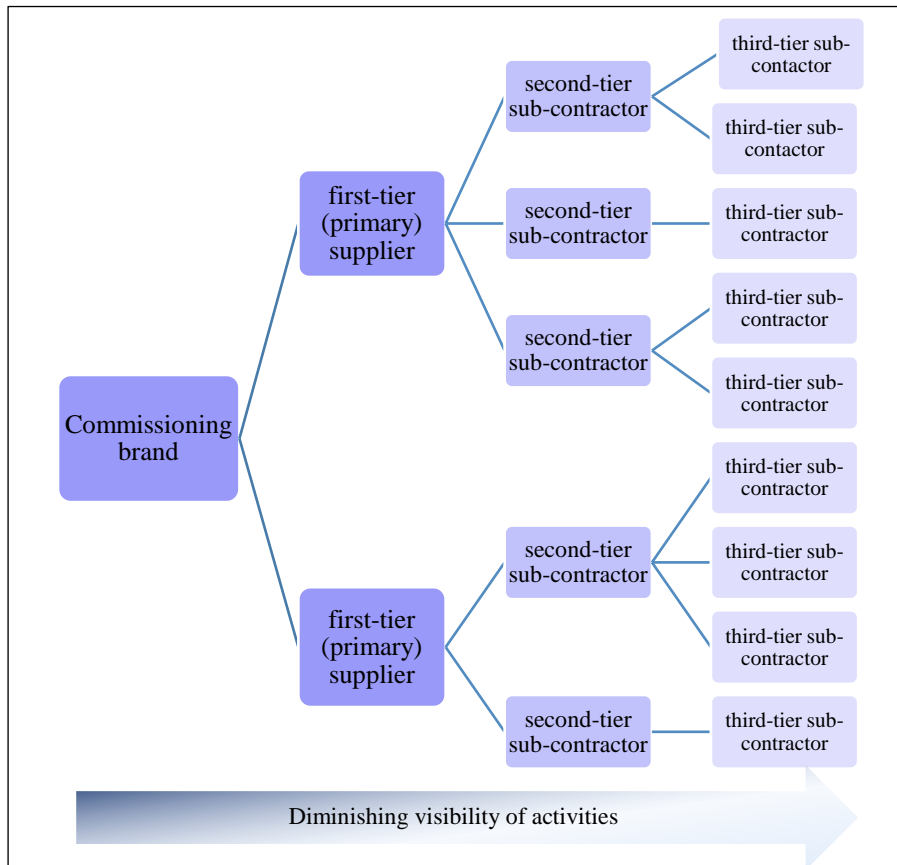


Figure 4.7. Diminishing visibility of activities in the supply chain at second and third-tier sub-contracting levels

One possible course of action to embed the commissioning company’s ethical stance is to include CSR codes of practice and policies (as previously discussed in Section 3.3), as well as including the right to audit processes and facilities, in the terms and conditions of any contract they form with a supplier (Rühmkorf, 2015). Thus, a product’s provenance and record of ownership would become an intangible element of the item (New, 2010) as it progresses through the supply chain. Such provenance information is relevant to actors both upstream and downstream in the supply chain, and become ‘...an essential part of establishing trust and securing reputation’ (*ibid* p. 78). Its significance is particularly germane if the product is, on the surface, indistinguishable from alternatives, examples of which include products that make claims of ethical production, or those produced using particular processes.

Whilst it is clear that the business community exerts considerable power over CSRS related practices in supply chains, the risk advisory firm Verisk Maplecroft (2016) warned that (despite having systems to monitor first-tier suppliers) companies have limited involvement in, and awareness of, their extended product pipelines. In the past, such trust has been called into question due to a number of scandals over the provenance of products. Examples include concerns about the origin of meat products during the bovine spongiform encephalopathy (BSE) epidemic (also known as mad cow disease) in the 1990s (Defra, 2009) and the horsemeat scandal in 2013 (Levitt, 2016), as well as concerns over the origin of ivory (Vidal, 2014) and certain clothing products (Booth, 2014). Considering the effects of such scandals, New (2010: 81) asserts that:

Even if firms opt to keep their provenance data under wraps, they will have no guarantee that activist and campaign groups—or even competitors—will be so coy. The explosion of global electronic communication empowers those who wish to pull down corporate reputations just as it offers firms the chance to build trust.

Furthermore, if a company is reluctant to legally enforce the deontological standards they included in supplier contracts, or their own conduct towards their B2B partners is open to doubt, they expose their business activities to media criticism and action by campaigning activists. Such action can damage brand equity and encourage ethically motivated divestment, as well as give rise to public censure and financial penalties.

#### *Trade Unions and Business Associations*

In economies where secondary rules of obligation are either in need of development or are already expected, representatives from trade unions, business/trade associations and other collective organisations often work in cooperation with governments and international organisations to create consensus on the social framework, including the deontological indicators that would be most appropriate. According to Cramer (2005: 94), such

‘...representative organisations’, control the domain of labour relations for workers and, in so doing, represent ‘...one of the most crucial factors in promoting corporate social responsibility’.

Freeman and Reed (1983: 90) claimed that this collective approach to solving problems or complex issues grew during the 1970s and encompassed areas such as ‘..employee rights, equal opportunity, environmental pollution, consumer rights, tariffs, government regulation, and industrialization’. In the UK context, national and international trade unions and business/trade associations are defined as either wholly, or predominately, representing employees (known as independent trade unions), or the employers and their businesses (associations or affiliated) (National Archives, undated b). These organisations are described as having ‘...principal purposes...[that]...include the regulation of relations between workers...employers or employers’ associations’ (*ibid*). Demonstrating the global influence of these representative organisations, Table 4.3 lists a selection of trade unions and business/trade associations, which operate on a not-for-profit basis in the UK, EU or internationally.

Table 4.3. National and international, worker trade unions and employer/business/trade associations

SCOPE	LOCATION	ORGANISATION
<b>TRADE UNIONS</b>		
<b>Individual</b>	United Kingdom	UNISON
	International (single country)	Self Employed Women’s Association
	International (multiple countries)	Home Workers Worldwide
<b>Collaborative</b>	United Kingdom	Trade Union Congress (TUC)
	European Union	European Trade Union Confederation (ETUC)/
		European Works Councils (EWC)
	International (multiple countries)	International Trade Union Confederation (ITUC) IndustriALL Global Union (industrial) UNI Global Union (skills and services)
<b>EMPLOYERS' ASSOCIATIONS</b>		
<b>General</b>	United Kingdom	British Chambers of Commerce Federation of Small Businesses (FSB)
	International (multiple countries)	International Chamber of Commerce (ICC)
<b>Sector specific</b>	United Kingdom	UK Fashion & Textile Association Ltd (UKFT)
	International	National Retail Federation (NRF)

Focusing on the influence of the trade unions, Preuss *et al.* (2006: 256) claimed that they are ‘...one of the most powerful actors to determine the social responsibility of corporations in the European context’. Their authority is due to an ability to coordinate activities, including campaigning on the wide-range of issues that improve conditions for their members across the national, and international, union-movement infrastructure (*ibid*). Such collaborative effort has led to the adoption of mandatory regulations and directives applied to companies operating in Europe, and includes enforcement as administered through national and international courts, with publicity regarding outcomes often communicated by the media (Monk, 1997).

On the other hand, highlighting the role of commerce-representing organisations in the promotion of ethical business practices, Fox (2004: 32) stated that ‘...business associations such as chambers of commerce, progressive business leadership groups, or trade associations’, give support to enable the environment for CSRS to develop. Many of these groups and trade associations are, according to Gupta and Brubaker (1990: 261), run by:

...dues-paying member firms in a particular industry which seek to represent and enhance the interests of members who share common business interests.

As a result, common business interests can boost the status of members by giving the collective body greater influence than each individual company could command. Narrowing down their research into four main functions, and stating them in no particular order of importance, Gupta and Brubaker’s study showed that business/trade associations:

- i. Provide support for an industry and its member companies, with information that satisfies diverse constituents.
- ii. Act as the external voice of an industry, by creating a representative and responsive public image.
- iii. Develop cooperative relationships with governments and other CSRS related organisations.
- iv. Provide leadership and guidance regarding standards, programmes and advice, to help an industry towards acknowledging their ethical responsibilities.

However, when these functions are put into operation by different industries, nuances in their application and engagement with CSRS-related issues emerge. Schaefer and Kerrigan (2008) determined that in industries where external scrutiny (whether actual or potential) is ever-present, business/trade associations are under greater pressure to promote sector-wide compliance with deontological actions and activities. Furthermore, where CSRS issues were substantive and effect all members represented by the association, greater action was likely to be taken by their trade association. However, they also found that such bodies were more likely to prioritize CSRS in homogeneous industries, where the members have a greater commonality due to their shared interests, whereas associations serving sectors where competition is endemic are likely to be required to deal with highly divergent CSRS-related contexts and are, therefore, less likely to be able to give generic advice to their members. Thus, the collaborative impact of such associations is variable and dependent on the sector in which they operate.

### *Local Communities*

The remaining stakeholder category in the microenvironment to consider are local communities, who, according to McWilliams and Siegel (2001) are one of the major sources of motivation for companies to become involved in voluntary CSR. Hess *et al.* (2002: 111) reported that community outreach by companies since the 1950s, had ‘...evolved into more

complex forms with ever-broadening impact'. Such outreach has operated under a number of different designations, each of which display similarities and distinctions in their application.

Initially, the creation of alliances between businesses and external communities involved the concept of corporate citizenship (Wettstein and Waddock, 2005). Based on business philanthropy (Blowfield and Murray, 2008), corporate citizenship was used as an alternative name for 'social development' (Fisher and Lovell, 2006: 48). Progressing the concept of corporate citizenship beyond this initial philanthropic remit, increasingly re-positioned the businesses community towards unison with other community members. According to Matten *et al.* (2003: 110), such partnerships involved taking part in joint, mutually interlinked, collaborations, which aimed to achieve improvements for society as a whole, including '...contributing resources to various kinds of social, educational, recreational or cultural purposes'. Subsequently, when Corporate Community Involvement (CCI) entered the CSRS debate (Waddock, 2004) such collaborations assumed a new 'business-like' narrative (Hess *et al.*, 2002: 111). Emphasising the potential for multi-level engagement, Waddock (2004: 9) claimed that CCI was '...the processes associated with company interaction with community-based stakeholders, at whatever level of community is appropriate'.

Hence, the principles underlying community engagement had evolved from corporate citizenship and social development, which focused on philanthropy designed to satisfy a company's exclusive and localised self-interest, into a wider, more inclusive remit of involvement in initiatives with the potential to encompass local, national and global concerns and connections. This evolution led Russo and Perrini (2010) to assert that companies are increasingly recognising the value of creating and sustaining positive community relationships.



Highlighting the consumer perspective, by linking knowledge of community involvement activities with purchase intentions, Lee and Shin (2010) found that the higher the awareness of a company's contribution to local projects, the more positive the impact on actual consumption. They further found that community involvement initiatives scored higher than similar investments in environmental-sustainability projects (*ibid*). However, critics of how an organisation's involvement in community projects might be exploited express a note of caution. Moon (2005) contended that partnerships between businesses and communities are often undertaken to validate a company's CSR, with Maignan and Ferrell (2001) adding that companies only view corporate citizenship activities as worthwhile if it motivates support from consumers. Furthermore, the potential for community involvement to figure in an image-management strategy was highlighted by McIntosh *et al.* (1998: 284) who asserted that CCI should be at the core of strategic planning and not centred on '...attaching a glossy community affairs report to the annual financial report as an after-thought managed by public relations'. Therefore, notwithstanding the best intentions of a company, if community-based CSRS-related initiatives are badly handled and result in external stakeholders becoming dismissive of the underlying motivations of a business, the consequences of engaging in deontological activities can be negative and give rise to reputation damage.

#### 4.5.3. Macro Environment Stakeholders

The macro environment as identified by the Communications' Pool (Figure 3.2) encompasses

- i. Media / opinion leaders
- ii. Campaigning Non-governmental organisations (NGOs) and special interest groups (SIGS)
- iii. Government, parliamentary and legal environment stakeholders

### *Media / opinion leaders*

In a bid to make the current research manageable, media and opinion leaders as a stakeholder category focuses on information about CSRS-related activities that is communicated by independent sources external to company-control. Stakeholders in this category include CSRS-evaluating journalists, social commentators, and so called bloggers (online postings generally in text and still images) or vloggers (online postings primarily in video format), who use electronic communication channels including online news, social media and interactive sites or apps to communicate with multiple audiences. The analysis of activities undertaken by stakeholders in the media and opinion leaders' category is the focus of the current Section, whereas the theory underpinning the processes involved in communication is discussed in Chapter 5.

Transmitting conviction-generating ethical commentary via electronic technology medias, compared to the more traditional modes such as hard copy newsprint, is gaining recognition as a means by which CSRS-related communications can be democratized, with New (2010: 82) proclaiming that the innovations have '...transformed how activists launch campaigns against supply chain practices'. Articles, editorials, media stories, comments or opinion pieces transmitted via mass media have substantial power to set an agenda, whilst also acting as a reinforcement mechanism (Seitel, 2004). This power is based on the propensity for perceptions to be constructed from information that individuals read or hear, without necessarily undertaking further investigation to establish provable facts (*ibid*). As such, a writer may rely on similar credence-claim cognitive processes as those employed by ethical marques (see Section 3.3.3).

Fernández and Melé (2005) identified a range of deontological-related topics that frequently appear across independent media networks. These areas relate to a company's internal business practices, to which media sources give external visibility (Werther and Chandler, 2005), including:

...safety and health in the workplace, lay-offs and the delocalisation of plants, environmental issues, contracting immigrants, labour conflicts, fraud and financial and accounting scandals and corruption (Fernández and Melé, 2005: 296).

The speed by which news of events can circulate, and the subsequent actions of companies involved or implicated, was highlighted by Schlegelmilch (1998: 25), who declared that incidents '...can become common knowledge world-wide virtually instantaneous', with media and opinion leaders increasingly acting as '...a "watchdog," sniffing out and revealing underhand business decisions'. Consequently, New (2010: 82) warns that if companies fail to release information regarding their supply chains, '...others will do it for them', with the subsequent interpretations of situations or events creating potentially negative effects on the reputation of a company (Roper and Fill, 2012). However, Werther and Chandler (2005: 321) added that companies' reactions to a situation with negative reputational implications is often too late, by which time it may prove impossible to contain the damage done. Therefore, monitoring CSRS-related media or opinion leaders news feeds and managing negative stories has increasingly become an essential element in companies marketing strategies.

#### *Campaigning Non-Governmental Organisations (NGOs) and Special Interest Groups (SIGs)*

NGOs and SIGs encompass a diverse range of '...non-profit, citizen-based groups, from charities, watchdogs, research-driven policy organisations, industry lobby and pressure groups to activist and grassroots collectives' (SIGwatch, 2016). These organisations harness independent media networks to reach multiple dispersed audiences, in an attempt to persuade

stakeholders that change to deontological practices is needed, and to increase the pressure on companies to take responsibility for their impact on society (Wettstein and Waddock, 2005).

The pressure that NGOs and SIGs can create as they form alliances to lobby for change manifests itself in three main ways, by;

- i. Encouraging collaborative dialogue designed to inspire behavioural change, especially on issues involving Government policy and the practices of business organisations.
- ii. Involvement in collective promotion of NGO- or SIG-led ethical production.
- iii. At times, confrontational campaigning against abuses.

Commercial organisation SIGwatch (2015) claimed that approximately 7,000 activist groups focusing on more than 700 issues are operating on a daily basis, which provides insight into the level of campaigning activity in the contemporary environment. Table 4.4 contains examples of NGOs and SIGs that are currently working in CSRS-related areas, and illustrates the diverse nature of such organisations.

Table 4.4. Selected NGOs and SIGs and their CSRS focus

ORGANISATION	STATED MISSION AND SECTORS	SOURCE
<b>SOCIAL FOCUS</b>		
Anti-slavery International	...works at local, national and international levels to eliminate all forms of slavery around the world. <b>AND</b> ...founded in 1839, is the world's oldest international human rights organization...	Anti-Slavery International (2017)
Ethical Trading Initiative (ETI)	...is a leading alliance of companies, trade unions and NGOs. <b>AND</b> ...members include supermarkets, fashion retailers, department stores and stone sourcing companies, as well as major suppliers to retailers of food and drink, flowers, clothing, shoes, homewear, promotional and other products.	ETI (2017 a; 2017 b)
People for the Ethical Treatment of Animals (PETA)	...is a UK-based charity dedicated to establishing and protecting the rights of all animals...[in] food, clothing, experimentation, entertainment or any other reason. PETA works through public education, research, legislation, special events, celebrity involvement & protest campaigns.	PETA (2017)
Save the Children	...works in 120 countries. We save children's lives. We fight for their rights. We help them fulfil their potential. We helped 17.4 million children through our work in 2014.	Save the Children (undated)
<b>ENVIRONMENTAL FOCUS</b>		
Friends of the Earth	...want to see nature being better protected and recovering...[and]... we want to see people across the world enjoying a better standard of living.	Friends of the Earth (2017)
Greenpeace	...defend the natural world and promote peace by investigating, exposing and confronting environmental abuse, and championing environmentally responsible solutions.	Greenpeace (undated)
WaterAid	...is an international organisation whose mission is to transform the lives of the poorest and most marginalised people by improving access to safe water, sanitation and hygiene.	WaterAid (undated)
World Wildlife Fund (WWF)	...has evolved from saving species and landscapes to addressing the larger global threats and forces that impact them. Our new strategy puts people at the center and organizes our work around six key areas: forests, marine, freshwater, wildlife, food and climate. To accomplish our ambitious goals, we work to educate and influence people into making sustainable choices and decisions, including those who work in business and make decisions around the use of natural resources, and those who work in government and set policy that impacts nature.	WWF (2017)
<b>GENERAL FOCUS</b>		
Business for Social Responsibility (BSR)	...work with business to create a just and sustainable world. We envision a world in which everyone can lead a prosperous and dignified life within the boundaries of the Earth's natural resources.	BSR (2017)
Oxfam	...is an international confederation of 20 organizations working together with partners and local communities in more than 90 countries...a globally renowned aid and development charity with 70 years of experience.	Oxfam (2017)
War on Want	is...a movement of people...committed to global justice. Tens of thousands of members, supporters and activists give their time and money to take part in War on Want's work each year. Many hundreds of thousands join forces in the social movements, trade unions and workers' organisations that are...partners around the world.	War on Want (undated a)
<b>SECTOR FOCUS</b>		
Fair Wear Foundation (FWF)	...is an independent, non-profit organisation that works with companies and factories to improve labour conditions for garment workers.	FWF (2017)
Jacobs Well	...an NGO-led exploration...based in Bangalore...where we continue to train and employ vulnerable young people from low socio-economic backgrounds who often have few employment or training opportunities.	Jacobs Well (2016)
Labour behind the Label	...is a campaign that works to improve conditions and empower workers in the global garment industry.	Labour behind the Label (undated)

The role of the socially focused ETI has previously been discussed in the current research (see Section 3.3.1). Therefore, the following analysis concentrates on the campaigning approach of two of the organisations identified in Table 4.5, by exploring the work of War on Want, and that of PETA.

As a charity and NGO, War on Want works with social movements, trade unions and other organisations that represent workers' rights (War on Want, undated a), to campaign on issues including '...poverty wages, appalling working conditions and exploitation...[which affect]...millions of workers' (War on Want, undated b). They also undertake investigative research, an example of which is their renowned 1974 report on the malnutrition caused by the promotion of baby milk formula in 'Third world' countries (Muller, 1974), which are now known as either 'Developing' or 'Least-Developed'. Subsequent to the publication of the 1974 report, War on Want harnessed grassroots activism, legal processes and 'catchy communications' to publicise the baby milk campaign (*ibid*). The resultant negative publicity against Nestlé, the milk powder company named by the research, led to consumer boycotts firstly in Switzerland and Britain, and then in the US (Muller, 2014), before moving on to other consumer markets. Due to the damage caused to its reputation, Nestlé sued for libel and won. However, in a reflection forty years on, Muller disclosed that nevertheless:

...the judge warned Nestlé that if the company did not want to face accusations of causing death and illness through sales practices such as using sales reps dressed in nurses' uniforms, they should change the way that they did business (*ibid*).

The baby milk campaign, like other War on Want causes, involved global partnerships, which they claim ensures that 'big brands...[listen to]...our united voices...[resulting in]...many victories...being won (War on Want, undated b). As such, War on Want demonstrates the power of collaborative campaigning and the potential it has to achieve changes in the deontological practices employed by companies.

Likewise, special interest group PETA, which Glass (2013) claimed to be the world's largest animal-rights movement involving 300 employees worldwide and two million supporters (Davies, 2010), also takes a direct approach to campaigning. However, they are known for

their use of shock tactics (Usborne, 2002), resulting in media facing activities that create both interest and controversy (Glass, 2013).

An example of their approach was demonstrated by a campaign PETA led against the use of angora (rabbit hair) in clothing (Akbareian, 2015). It commenced with an electronic media YouTube video, posted in November 2013 (PETAUK, 2013), showing alleged cruelty to angora rabbits taking place in offshore farms. The video received 264,000 views within the first six weeks; rising to 1.2 million hits a month later. Despite the rate of viewers subsequently declining, two years from its original posting PETA’s angora video had received nearly 1.8 million hits. Juxtaposed to the influence of the video was pressure created by online petitions calling for brands to cease using the angora fibre, including 302,590 signatures achieved by an appeal on a website called SumOfUs (2014). The impact of this and other petitions resulted in companies pledging not to commission further items containing rabbit hair (Whitehead 2015); for example, high street brand Topshop were reported to have instructed their suppliers to ‘...halt the sourcing of products containing angora fibre whilst we investigate alternatives’ (Marks, 2013). As the anti-angora malaise spread, within two years of the original video 92 fashion brands (identified in Table 4.5) had confirmed that they would no longer use the fibre in their garments (PETAUK, undated).

Table 4.5. Brands who have pledged not to use angora in products (October 2015)

ORDER	BRAND
A - H	& Other Stories, Accessorize, AllSaints, Anthropologie, ASOS, BHS, Boden, Boohoo, Burton, C&A, Calvin Klein, Cath Kidston, Cheap Monday, Coast, COS, Debenhams, Dorothy Perkins, Dr Martens, East, Evans, Fat Face, French Connection, Forever 21, Gap, Gina Tricot, G-Star Raw, H&M, Hobbs, House of Fraser, HYMN, Hugo Boss, Hush
J - P	Jack Wills, Jigsaw, JoJo Maman Bébé, JOY, Lacoste, Lands’ End, Laura Ashley, Lidl, Lipsy, Louche London, Mango, Marc O’Polo, Marks & Spencer, Matalan, Miss Selfridge, Monki, Monsoon, Muji, New Look, Next, Nigel Hall Menswear, Oasis, Oliver Bonas, Outfit, Oxfam, Phase Eight, Pretty Green, Primark, Puma, Pure Collection
Q - Z	Quicksilver, QVC, Reiss, River Island, Scotch & Soda, Speedo, Stella McCartney, Superdry, SuperTrash, Sweaty Betty, Ted Baker, Tiger of Sweden, Toast, Tommy Hilfiger, Topman, Topshop, Uniqlo, United Colors of Benetton, Valley of the Dolls, Van Heusen, Victoria’s Secret, Wallis, Warehouse, WE Fashion, Whistles, The White Company, Yumi International, Zara

Adapted from PETAUK (undated)

The examples of War on Want and PETA demonstrate that pressure through the campaigning actions and activities of NGOs and SIGs can create change; especially if proof of abuse occurring has been disseminated through electronic channels. However, there is potential for ethical suppliers to be caught in the turmoil created by the media reporting of high profile campaigns, with their reputations damaged despite there being no fault in their practices (Devlin, 2013). In addition, there is also a lack of clarity as to how long-term any effects on stakeholder behaviour actually is. For example, despite a previously high-profile PETA campaign against the fur trade in 1994, pelts were back on the catwalk in the 2000s (Day, 2009; Holt and Sawyer, 2016).

As previously acknowledged, not all campaigning tactics used by NGOs and SIGs are fundamentally confrontational or designed to be negatively destructive. In an effort to be a positive force for change in the CSRS debate, NGOs and SIGs often interact and collaborate directly with companies to pursue common goals (Jamali and Keshishian, 2009) through collective cooperation and exchanging ideas on potential deontological actions. Interaction through dialogue can involve providing information, expressing opinions, and creating influence (Jonker and Nijhof, 2006). Burchell and Cook (2008: 43) defined this engagement as assuming the role of ‘critical friends’.

However, not all such engagement is progressive. Viewed from the NGOs’ perspective, Burchell and Cook (2008: 39) described the difficulties that arise when companies want NGOs to:

...endorse products or simply legitimise their existing CSR practices or offset negative publicity without necessarily intending to make changes to corporate policy.



Conversely, other CSRS experts had expressed negative perceptions of the involvement of NGOs with companies (Arenas *et al.*, 2009). To conduct their research, Arenas *et al.* interviewed 18 prominent CSR professionals ranging from directors of CSR in companies and business associations, to members of parliament, trade unions and NGOs themselves. They found that whilst NGOs were seen as drivers of CSR-related actions and activities, with NGOs being self-confident about their importance, other professionals expressed concerns regarding their legitimacy, and there was a lack of mutual understanding with trade unions. This negativity was because NGOs were perceived as ‘...uninvited guests...[who were]...meddling in a dialogue that trade unions and employers’ associations have had for some time’ (*ibid*, p. 186). As such, whilst NGOs and SIGs can be seen to add to the CSRS debate, there are concerns that companies may use them to legitimise their business practices by publically declaring their collaborations, whilst at the same time marginalising the involvement of official unions. Taking a similar stance, Wettstein and Waddock (2005: 307) summarised their concerns by claiming that:

Countless NGOs, international organizations, pressure groups, business associations and so on have issued an equally overwhelming number of different standards, code of conducts, reporting initiatives and principles in order to provide guidance in coping with this challenge. While this is certainly a very welcome development, it also threatens to contribute to the confusion as long as there is no common set of foundational principles shared among them.

As a result, the extent to which such collaborations mitigate the consequences of business practices can be open to debate.

#### *Government, Parliamentary and Legal Environment Stakeholders*

The final macro environment category, identified in the analysis of key stakeholders (Table 4.1) and the Communications’ Pool (Figure 4.2), encompassed government, parliamentary and legal environments. As previously detailed in Chapter 3, government, parliamentary and

legal stakeholders related to the UK's current situation determine secondary rules through the 'Separation of Power' concept, which comprises of the three major institutions of state, namely the Executive, the Legislature and the Judiciary (see Section 3.4.2). Such state-controlled processes influence the business environment through authority levels that are international (global organisations and EU institutions), national (Westminster based), regional (Northern Ireland, Scottish and Welsh regional assemblies) and local aspects (local authority, controlled through councils) (see Section 3.4).

In the original analysis of key stakeholders (Table 4.1), the international community, which involves globally respected organisations and bodies, as well as other governments, was mentioned by just one source (4%), yet this category has the potential to wield considerable influence over the decisions made by the UK government, Parliament and the legal environment. Its influence is derived from the direction it provides on deontological identifiers including both voluntary initiatives (see Section 3.3), and through the impact of regulations, directives and laws that are subsequently passed through UK Acts of Parliament (see Section 3.4).

According to Steurer (2010), stakeholders in national and devolved governments use three deontological approaches to promote CSRS, comprising of legal instruments (the 'sticks' based on hierarchy and authority); economic mechanisms (the 'carrots' using financial incentives and market forces); and informational channels (the resource of knowledge used in (moral) persuasion). These methods are activated through partnering (the 'ties' that encourage actors to work together towards shared objectives), using hybrid amalgamations (the 'adhesives' that combine or orchestrate other instruments) (see Table 3.8). As such, Government and Parliamentary stakeholders encourage those in other stakeholder categories to work together, with an aim to foster behaviour that is socially responsible. However, the

position of elected parliamentary stakeholders in the UK's democratic process can be transitional due to the Fixed Term Parliamentary Act 2011 (Parliament UK, undated b), which mandates there will be an election on a rolling five-year basis, allowing for members elected to the parliamentary process to be either returned or replaced. Therefore, whilst their term in office may be time limited, stakeholders in the Government and Parliamentary classifications have the power to introduce, modify or remove secondary rule mechanisms that are designed to manage and advance society. As such, the marketing environment for businesses can fluctuate significantly, as the stakeholders who create the current political climate can change with each electoral cycle.

#### 4.6. Chapter Conclusion

The aim of Chapter 4 was to explore the relationship between companies and their key stakeholder groups, for example, consumers, commerce and policy influencers both national and international, and to explain how teleological consequences-focused collaborations contribute to, or conflict with, a company's deontological actions and activities. To identify the key relationships in CSRS, consideration was given to literature related to stakeholder theory, including how stakeholders are defined, mapped and prioritised in the marketing environments within which companies operate, and the influence that each stakeholder category has on CSRS strategy determination. To explore these relationships further, an analysis of literature sources was undertaken, which resulted in ten key stakeholders being identified, mapped and prioritised, and presented in the form of a 360-degree Communications' Pool Model, which was developed by the current research to update Donaldson and Preston's (1995) stakeholder mapping model. Moreover, the proposed new model added a peripheral environment to the traditional internal, micro and macro categories identified in the literature, to accommodate the stakeholders who, on an international level, affected the environment within which companies operate. The mapping exercise also

formed the basis for an analysis of the influence that each stakeholder public has over a company's ethical business practices. As each stakeholder grouping was considered in turn it became evident that, where authors were writing from the perspective of a particular category, they either credited their constituent as either one of the most important or key to the promotion of CSRS in companies, or criticised their input as lacking relevance.

With no clear trend emerging from the literature as to which of the competing stakeholders should be deemed as key change makers, compared to those being merely a passive audience, greater depth and clarity gained through primary research is needed to understand the relationships between the identified interested parties and how they influence CSRS strategy determination and disclosure. The results of the analysis, which will be conducted by the current research, will inform the development of a communications framework for organising ethical strategy content that will contribute to the advancement of stakeholders' knowledge, supporting perceptions and enabling behavioural change to be achieved.

## CHAPTER 5. 'WHERE AND WHEN' - CSRS MARKETING COMMUNICATIONS

Having explored philosophical and ethical approaches to business practice through the lens of the deontological and teleological content that has been created to support a 'focus shift' towards ethical reporting by companies (Arvidsson, 2010), the current research now examines how 'focus enlargement' (*ibid*) can be encouraged by communicating CSRS strategies that will advance stakeholder knowledge, inform perceptions and support behaviour change.

According to De Fleur and Ball-Rokeach (1975: 107), 'The communication process is utterly fundamental to all of our psychological and social processes'. In the business environment this process enables the dissemination of company information from which stakeholders can make reasoned choices relating to the brands they choose to patronise (Blackwell *et al.*, 2006), with CSRS disclosure adding theoretical legitimacy to a company's status (Lindholm, 1993). Viewed as an effort to create legitimation (where the status of legitimacy has been achieved), ethical strategies can involve conformity to expected societal norms, with communications used to inform stakeholders of the current situation. It can also be based on associating with others that have achieved legitimation, for example engaging with ethical marques. In addition, proactive strategies aim to prevent a legitimacy gap occurring, whilst a reactive approach can involve distancing the company from other entities about whom legitimation has been challenged (*ibid*).

Disclosure regarding ethical or unethical business practices can occur through channels that are directly controlled by company efforts, as well as by those that are independent of a business. Such a span creates a continuum that encompasses business controlled

communication methods, including CSRS-related information on company websites, and downloadable annual reports and supplementary documents (Passant and Hewitt, 2103). These methods can be used to highlight differentiations between competing brands by emphasising company philosophy and ethical business practices, including a company's selection of (or adherence to) deontological identifiers and their collaborations with teleological partners. Completing the disclosure continuum's span are the previously discussed methods of investigative articles, comment pieces or reports written by journalists, opinion leaders, SIGS or NGOs (see Section 4.5.3). It further takes in company generated public relations involving positive news stories that are proactively transferred to media outlets, and the voluntary adoption by brands of external codes, standards and ethical marques (see Section 3.3) on product packaging, swing tags and other 'marketing collateral' (Ditty, 2015).

Using ethically-related information to enrich a company's persona in this way, through a CSRS-inclusive communications strategy, aims to influence an audience's knowledge, perceptions and behaviour and, in turn, to stimulate financial returns. However, the response gained from such a strategy is unlikely to be generic across all the stakeholder categories identified in Chapter 4 and, as a result, reactions to the communications of ethically-related information can span from enthusiastically positive to cynically dismissive.

### 5.1. Reputation

A company's CSRS communication strategy can help to focus its identity, create a positive brand image and enhance its reputation (Emery, 2012: Kavitha and Anita, 2011), which, according to Fombrun (2012:100), leads to:

...a collective assessment of a company's attractiveness to a specific group of stakeholders relative to a reference group of companies with which the company competes for resources.

The creation of corporate reputation is recognised to be a dynamic process, which Gotsi and Wilson (2001: 29) believe influences, and is influenced by, '...all the ways in which a company projects its images: its behaviour, communication and symbolism'. Given the potential fluidity of this valuable intangible asset (Fombrun, 2001), reputation can be transient, with Nelson (2003: 69) asserting that reputation can take '...years to build and constant work to secure... [but]...can be lost in a day'. Therefore, the concept of reputation building, which aims to gain approval and encourage stakeholder advocacy, sits at the core of communications, and involves companies embracing the principles of credibility, reliability, responsibility and trustworthiness in their strategy (Fombrun, 1996).

Whilst a positive perception is invariably the aim, failure to adhere to society's CSRS expectations has the potential to negatively affect a company's reputation and result in public censure. Such rebuke is demonstrated by the Institute of Directors' FTSE 100 corporate governance performance ranking, which listed Tesco in last place due to the accounting and audit practices (Institute of Directors, 2016) that had been highlighted by three simultaneous investigations; namely by the Groceries Code Adjudicator (see Section 3.5.1), The Serious Fraud Office and The Financial Reporting Council (Foster, 2015).

Enriching a brand's reputation by disseminating CSRS-related information can also motivate change in consumption behaviour, as demonstrated by the market for Fairtrade products (see Section 3.3.3). Such an adjustment is realised when the purchase of ethically promoted products and services occurs (whether the credence claims are fully justified or not), instead of items produced by conventional methods (Emery, 2012). However, to achieve the goals of reputation building and behavioural change, companies face options in the development of

their communications' strategy, which relate to the exchange relationship that brands wish to create with stakeholders, and the presentation configurations that the CSRS information will take, as demonstrated by the diverse formats that companies are currently adopting (see Section 5.3.1.1).

## 5.2. Communication Theory

Lasswell (1948: 37) determined that the act of communication involved ascertaining '...who, said what, in which channel, to whom, with what effect'. Reflecting these requirements, the development of communications' principles that support the dissemination data to inform a wide range of areas (including CSRS), has resulted in a progression of models and concepts based on the scientific and theoretical underpinnings.

Identifying information science as an interdisciplinary field of investigation, Borko (1968: 3) defined it as '...the origination, collection, organisation, storage, retrieval, interpretation, transmission, transformation, and utilisation of information'. He further added that it considers theory (through a pure science component) and practice (involving the development of communication methods), by identifying connections between:

...the properties and behavior of information, the forces that govern the flow and use of information, and the techniques, both manual and mechanical, of processing information for optimal storage, retrieval, and dissemination. (*ibid*, p. 5)

Combining the two aspects of theory and practice, Section 5.3 will examine generic principles underpinning the communication process by creating a divide between the stages that a company controls and their use of current disclosure systems (Section 5.3.1), in comparison to the stakeholder response stages (Section 5.3.2). In addition, Section 5.4 will



focus on the development of an applied CSRS communications method, whilst the next steps in the research are indicated in Section 5.5.

### 5.3. The Process of Communication

The process of communication in the business environment encompasses two main perspectives. Firstly, the stimulus created by a company as they disseminate information in the form of messages. These messages can include, for example, the content upon which their CSRS strategies are founded, encompassing their deontological actions and teleological consequences-focused collaborations. Secondly, the resulting behavioural responses to the messages from stakeholders.

#### 5.3.1. Company Stimulus Stages

Focusing attention on the company stimulus stages of communication, White and McCain, (1998) reported that, since the 1980s, there had been a growing interest in the cognitive aspects of information science, with Pettigrew and McKechnie (2001) identifying 135 relevant communication theories. Concentrating on theories relating to the transmission of information, Shannon (1948) applied mathematics to the area. Based on a linear telecommunication's system, and written from an engineering perspective, Shannon's mathematical theory of communication involved an information source transmitting a message to a receiver destination. It also introduced the concept of 'noise' (described as static or '...white noise') disrupting the transmission of a message, which could result in the signal received being different from that which had been originally sent (Shannon, 1948: 33). Making the model accessible to non-mathematicians, Shannon worked with Weaver to develop the Shannon-Weaver model (Shannon and Weaver, 1949), which (despite having a

technological focus) created a basis for theory that could be applied to marketing communications (Figure 5.1).

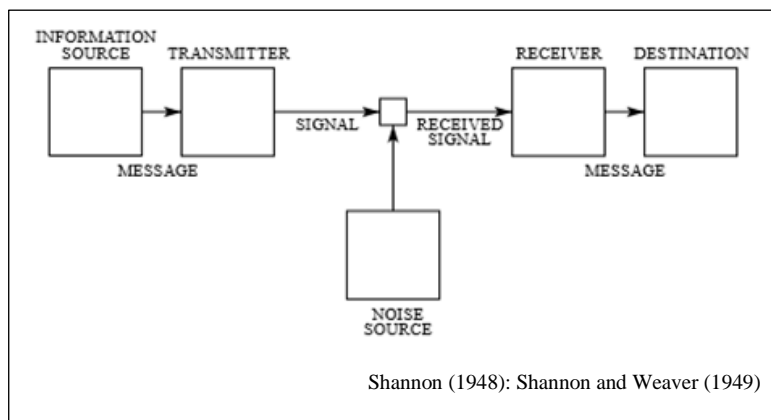


Figure 5.1. The Shannon-Weaver model

Utilising Shannon-Weaver's construct (based on a source, message transmitter, receiver destination and noise), Berlo developed the SMCR (source, message, channel, receiver) model and expanded the meaning of the 'noise' component to involve '...factors in each of the elements of communication that can reduce effectiveness' (Berlo, 1960: 40). Progressing this concept further, Schiffman *et al.* (2010: 293) referred to these factors as causing '...psychologic noise', which create barriers to communication that '...affect the accuracy with which consumers interpret messages'. Such barriers can result from previously gained knowledge, long-standing perceptions, or habitual behaviours.

Berlo's SMCR model further established a process for generating and sharing meaning by including the encoding and decoding of audio-visual signs and symbols used to give sense to the essence of the message. In addition, by incorporating an action-reaction interdependence facility, which enabled interactive feedback from the receiver, Berlo's model provided a mechanism by which the source could determine the level of success their message had achieved (Figure 5.2).

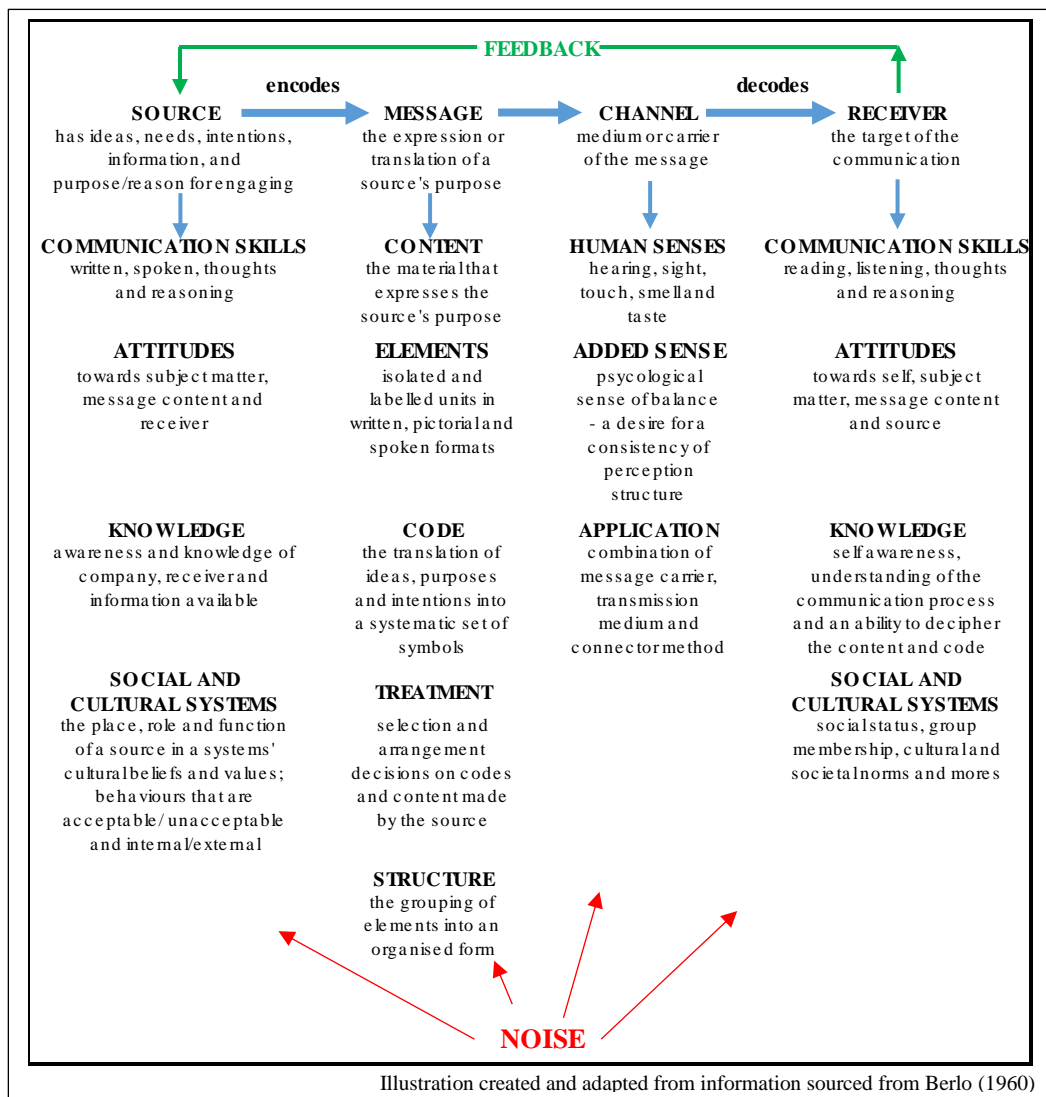


Figure 5.2. Berlo's SMCR (source, message, channel, receiver) model

As indicated in Figure 5.2, the SMCR model acknowledged that a source has ideas, needs, intentions and information (as well as both a reason and a purpose for engaging), which are expressed and disseminated through a range of communication approaches that are used by organisations to transmit information to audiences, using a combination of transmission mediums, connector methods and message carriers. To this mix, the SMCR model also added the impact of the five main human senses and the psychological need for perceptual balance.

Further highlighting the need for a feedback component, Berlo claimed that ‘When we communicate, we constantly seek feedback’ (Berlo, 1960: 103) and this enables an assessment of the sense-making that has resulted from stakeholders receiving the message. Feedback from stakeholders also indicates whether behavioural triggers, filters or blockers have been created by psychological noise within the communication process. Explaining the role of triggers, Griffith (1999: 479) stated that they ‘...constitute the process of noticing’, which, according to Maitlis and Lawrence (2007) facilitates stakeholders in the construction and articulation of persuasive interpretations. Conversely, filters screen out stimuli that do not fit with what is expected, whilst letting through information that does (Reber, 1985), whereas blockers or barriers act to impede and inhibit sense-making by affecting knowledge processing. As a result, when information triggers, filters and blockers occur, they have the potential to cause clashes in the comprehension of behavioural options; especially if the new information offers a perspective different to that previously accepted.

The extent of the dissatisfaction, or cognitive dissonance caused by such clashes relates to how relevant the knowledge is to the receiver. It also involves the substance of the other options available and the individual’s capacity for justifying their decision to react to, or ignore, the newly-acquired information. When applying the theory of cognitive dissonance to the communication of ethical business practices, if an individual can continue to justify their existing behaviour (regardless of the new evidence presented), by reprocessing conflicting information until it aligns with their previously accepted beliefs, the newly suggested ethically-motivated action may be rejected. Therefore, stakeholder feedback can assist a company in determining if, where and why psychological noise has occurred, which can support the modification of subsequent messages to make them more persuasive.

Applying Berlo's model (Figure 5.2) to contemporary methods in the communication of CSRS strategy content requires a company (source) to determine the message they want their stakeholders to receive. According to Roper and Fill (2012), corporate-responsibility messages should be accurate, timely, transparent and credible, with messages based on the relevant, or 'material', priorities in current or emerging ethical issues that have a direct or indirect, immediate or cumulative influence on a company's social, environmental, or economic interests (Global Reporting Initiative, undated a). With its ability to shape boundaries (Rassier and Roche, 2014), materiality should further guide message content by employing the dimensions of likelihood (the level of relevance a CSR issue has to stakeholders) and impact (the influence that an issue has on both the company and the wider society) (Cannon, 2012). As a result, immediate, short-term, CSRS concerns can be established and communicated in tandem with the long-term challenges that affect a business and its sector. Thus, CSRS-related materiality messages can communicate both tactical and strategic insights, enabling a wide variety of stakeholders to make sense of the communicated information.

However, a weakness in Berlo's two-way interactive model was its lack of detail as to how any feedback from the receiver would be communicated back to the source of the original message. To overcome this limitation, De Fleur and Ball-Rokeach (1975: 127) proposed a general system for achieving '...isomorphism of meaning between individuals engaged in the communicative act', which involved correlating understanding between two parties. To accomplish this correlation, a transactional model with a reciprocal flow of communication (from source to receiver, and back), through a dynamic, simultaneous process of message sending and receiving was proposed (Figure 5.3).

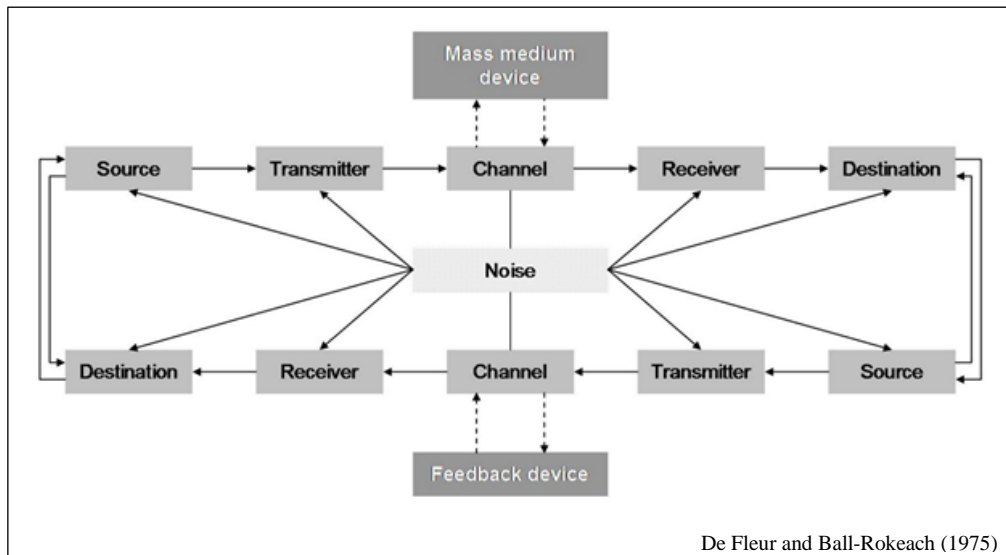


Figure 5.3. The De Fleur and Ball-Rokeach Communication Model

Concentrating on impersonal, mass communications, the De Fleur and Ball-Rokeach model facilitated transmission channels for both information dissemination and feedback receipt (De Fleur and Ball-Rokeach, 1975). Focusing on their feedback component, the authors stated that:

Nearly always, when individuals engage in a communicative act, there is some sort of perceptible feedback originating in communicatees which communicators use as data for modifying their messages (*ibid*, p. 130).

De Fleur and Ball-Rokeach identified examples of feedback systems in use when they proposed their model (in the 1970s) as ranging from external audience-rating systems employed by mass media to gauge engagement, to independently generated feedback letters (positive or negative) to editors (*ibid*) or companies, through the provision of basic contact details by the source. However, the development of the virtual technological interface, using the World Wide Web (WWW) and Internet as communication channels, coupled with the growth in broadband connectivity, has transformed the transmission of data (Chaffey, 2011). Supporting this premise, Walliman (2011:140) described the WWW as ‘...the biggest single

source of information in the world' and Bain (2009) suggested that a brand's website is equivalent to an online corporate headquarters.

Applying contemporary technology to facilitate the communication of information (en-masse and across large distances) enables a source (the brand, company or organisation) to post CSRS-related information on a continuously updated basis. In return, receivers (stakeholders) can examine the data electronically in real-time and at their convenience, rather than access being restricted to the traditional method of company reports printed in hardcopy and available on an annual basis. Consequently, posting transactional web-based data enables stakeholders to gain entry to a wide range of facts, figures and statistics relating to a company's philosophy and ethical practices (Bain, 2009), which, in turn, has facilitated an increase in business practice transparency. In addition, whilst the pervasive reach of the technological interface can support pressure groups in their scrutiny of corporate releases (Blowfield and Murray, 2008) through applications that can facilitate access to information detailing unethical conditions (New, 2010), it can likewise assist companies in countering negative or biased perceptions created by external agents (Gurău, 2013). Using the WWW and Internet as communication channels for CSRS-related disclosure has, thereby, expanded the routes by which companies can proactively engage with multiple stakeholders.

A further benefit of the electronic interface comes from the support it provides to the feedback component of the De Fleur and Ball-Rokeach model. Although their model was formulated before the commercial launch of the WWW, which took place in the late 1980s to mid-1990s (Athique, 2013), De Fleur and Ball-Rokeach's suggested use of electronic devices to facilitate feedback mechanisms has become highly relevant in contemporary marketing, with Jones *et al.* (2009: 234) noting that brands can use web-based systems to manage their reputations through a process of:

...positioning, monitoring, measuring, talking and listening as the organisation engages in a transparent and ethical dialogue with its various on-line stakeholders.

The process of stakeholders providing electronic feedback is supported overtly and by using less-visible forms of analysis and response. Overt or public feedback channels includes the increased use of social media platforms (including Instagram, Facebook, Twitter, Google plus, Pinterest, Tumblr, YouTube, LinkedIn and blogs) by stakeholders posting comments, which has established direct and observable contact between interested parties. According to Mangold and Faulds (2009: 357), such direct contact had ‘...greatly magnified the market place’ and created an opportunity for company/stakeholder relationship building (Ryan and Jones, 2012).

Alternatively, less visible analysis of stakeholders involvement with CSRS-related information can be achieved by monitoring embedded (and therefore concealed) analytics of web-user activity through ‘big data’ statistical sets that can be collected in a previously unimaginable quantity (La Valle *et al.*, 2011) to assist companies in creating ‘...real-time intelligence from high volumes of “perishable” data’ (Gandomi and Haider, 2015: 138). One source of analytical data involves tracking the sequence of webpages, or URLs (Uniform Resource Locators), through which an individual Internet user navigates to reach sought-after information (Menasalvas *et al.*, 2004; McNally, 2010). Starting with a home or landing page as an initial touchpoint (Rawson *et al.*, 2013) a user progresses through the hyperlinks on a company’s website, creating a ‘clickstream’ (Montgomery, 2001: 90), ‘click path’ (Menasalvas *et al.*, 2004: 619), ‘user experience’ or ‘customer journey’ (Mangiaracina, 2009: 1), the functionality of which can be assessed by user journey tracking (Graham, 2000).



Demonstrating the importance of user journey tracking, Gough (2012) asserted that the viewer's experience of the site can be affected by the click path, which should be clear, simple and accessible. McNally (2010) added that 'The higher the page views per user, the more relevant your website content is', with Thompson (2013) asserting that:

...if you tell people on a website that they are viewing "Page 1 of 12", they'll probably click through all 12. But if you give them an endless list of choice they'll only click five or six pages and get bored.

In addition, according to Alex Baldock (Chief Executive of Shop Direct, an online e-tailer with a turnover of £150.4 million per year), the brevity of the interval between progression and rejection is effectively '...a three second audition to stop...[the viewer's]...thumb from scrolling on' (Sharpe, 2016; Young, 2016). For that reason, Thompson (2013) suggested that '...less really can mean more', adding that link descriptions' must be accurate to enable the audience to gain what they expect from each further connection in their click path.

Incorporating user journey tracking in his research, Roberts (2014) proposed five key facets for analysing web-based information. He suggested that structural, conventional and referential aspects of CSRS communications highlight physical design, by including (respectively) the positioning of links to ethical information on a site's landing page, the number of hyperlinks or clicks taken to get to different levels of detail, and the symbolic signposts that provide verification of a company's CSRS strategy by external organisations or agencies. Additionally, contextual and intentional aspects were identified by Roberts, which focus on the motivation of a source to take a specific approach to CSRS dissemination, and that messages are aimed at strategically targeted audiences. However, it should also be noted that information can reach unintended receivers as well.

The resultant data gained from analytics generated by tracking the user journey can be used to monitor and predict behavioural patterns as information related to CSRS is accessed and consumed by stakeholders, including which aspects of ethical strategy content (for example, deontological or teleological identifiers) attract the greatest audiences. However, whilst such insight can be highly valuable, data collection and storage can present companies with ethical dilemmas, and the need to balance the value of the information for planning purposes being linked to stakeholder trust and an expectation of ethical controls during its use (Cahill, 2014).

Whilst accommodating the application of web-based technological advances, not embraced by De Fleur and Ball-Rokeach's model was the role of human senses in the transference and processing of information, which had been embedded in Berlo's SMCR model, neither did it mention the procedures for encoding or decoding messages sent by a source. Therefore, whilst their model supported the use of technology, it lacked an explicit acknowledgement of the audience's role in the process of drawing, or creating meaning from the information communicated. As ethical concerns are often based on personal predilection, interpretation, and subjective evaluations, an examination of behavioural determinations is germane to the communication of CSRS, which the current research further explores in Section 5.3.2 and through primary methods. Furthermore, given the wealth of analytical data regarding receiver involvement that is now accessible through the technological interface, human interactions in the process of CSRS communication has taken on a greater significance in brand determination of marketing communications.

The three models represent a brand's choice between linearity (Shannon-Weaver), interactivity (Berlo's SMCR) and transactivity (De Fleur and Ball-Rokeach) as they develop their marketing communications strategy. For example, focusing on the communication of

CSRS, one-way linearity allows a company to control the information disseminated without giving the option of reciprocal stakeholder involvement. An interactive approach facilitates stakeholder feedback on a brand's CSRS policy, but limits it to opinion sharing. However, as the trend for transactional activity increases (Reid and Ross, 2015), and web-based promotional methods expand (Kimelfeld and Watt, 2001) through the plethora of social media platforms, a brand can choose whether to extend this simultaneous and dynamic transactivity to their CSRS disclosure. If chosen, transactivity could provide stakeholders with the opportunity (should they so wish) to actively and overtly work in partnership with a company in its decision-making processes. Detailing the advantages of this approach, Hess (2008: 473) declared that:

Social reporting can be viewed as a cycle, where dialogue with stakeholders establishes expectations of legitimate corporate goals related to sustainable development, followed by the corporation working to meet those goals as well as internalizing those values through moral development, followed by disclosure of its performance, and then the dialogue begins again.

However, embracing open-access policymaking could affect the sovereignty of a company in terms of its control over its CSRS strategy, due to the expectations that participation may create. Furthermore, whilst the technological interface has the capacity to support transactivity, a company's engagement in a two-way communication channel for selected aspects of their commercial operations does not guarantee that they will extend these dynamic media to all of their feedback mechanisms. Resultantly, use of the WWW, Internet and social media may be restricted by companies to a linear (company to consumer) method for disseminating information, rather than facilitating collaborative communications across all strategic categories through which the business interacts. Consequently, a company may decide to pursue a transactional communications strategy to stimulate buying behaviour, whilst limiting the dissemination of information related to their CSRS strategy to a linear model where information is published but no response mechanism is provided. Such

differentiation between the diverse functions of a business (from selling to reputation building) indicates the complexity that can occur when determining the facets of an integrated communications strategy. To understand these emerging trends, an analysis whereby website content is compared and contrasted would act to provide insight into communications' approaches selected by contemporary brands.

#### 5.3.1.1. Current Generic Frameworks for Formulating and Communicating CSRS-related Information

Whilst financial disclosure can be traced back to the 17<sup>th</sup> century (Ramanathan, 2009), until recently there was a lack of legislation to compel businesses to publically communicate non-financial activities. As a result, companies were in a position to decide, unilaterally, whether or not to divulge their social and environmental business practices, as well as how '...transparent and truthful' that disclosure would be (Aktar, 2013: 162). Consequently, the disclosure of ethical business practices focused on publicising positive CSRS-related business practices, with negative activities (especially those that could cause controversy) being suppressed (Hess, 2008). However, a CSRS disclosure culture based on selective, biased or nebulous reporting can reduce clarity on best practice and minimize the potential for meaningful change to emerge from undertaking benchmarking comparisons between companies.

The non-financial areas in the recently adopted 2014/95/EU directive have been clearly identified (environmental, social and employee-related aspects, human rights, anti-corruption and bribery issues, and Board of Directors diversity) (see Section 3.4.1). However, the lack of clarity in CSRS disclosure has not been assuaged by the changing obligatory landscape, because individual companies retain considerable unilateral control over how the required information is presented. According to the European Commission (2014 a), flexibility has

been embedded into the directive to allow ‘...companies to disclose relevant information in the way that they consider most useful, or in a separate report’. However, their guidance lacks specifics as to the extent or quality of expected disclosure (Chaplier, 2014).

Additionally, whilst the directive makes it compulsory for large companies to clearly identify the status of certain aspects of their CSRS strategy (which could also potentially affect disclosure by smaller companies in their supply chain), publically declaring that they have no policy in place also fulfils a company’s obligation, with such an admission resulting in no official sanction (*ibid*). Consequently, the now-obligatory disclosure of CSRS-related information has a decidedly voluntary tone to it.

Acknowledging that further work to develop non-financial disclosure methods is needed, the European Commission (2014 b) asserted that progress should be based on ‘...current best practice, international developments and related EU initiatives’. There is a wide range of disclosure mechanisms available for companies to use when chronicling information regarding their deontological and teleological business practices. Identifying communication mechanisms by which CSRS information can be disseminated, the nine-category matrix in Table 5.1 classifies ethical disclosure methods by dividing each (from high to low) in terms of the independence of the information sources and the public accessibility provided through their disclosure on web-based communication mediums.

Table 5.1. CSR disclosure and stakeholder access matrix

PUBLIC INFORMATION ACCESSIBILITY FOR STAKEHOLDERS	High	<p><b>Internal CSRS appraisal / Comprehensive access to disclosed results</b></p> <ul style="list-style-type: none"> <li>- Advertising and marketing promotions, including press releases reporting company generated PR activities.</li> <li>- Company sponsored media articles &amp; advertorials.</li> </ul>	<p><b>Joint CSRS appraisal / Comprehensive access to disclosed results</b></p> <ul style="list-style-type: none"> <li>- Mainstream media articles, reporting company-disclosed and independently-sourced information.</li> <li>- Rating systems on third-party websites; examples, FTSEGood Index Series, Ethical Consumer &amp; Rank-a-Bran.</li> </ul>	<p><b>External CSRS appraisal / Comprehensive access to disclosed results</b></p> <ul style="list-style-type: none"> <li>- Mainstream media articles involving independent investigative journalism.</li> <li>- NGO &amp; SIG reports; examples, Greenpeace &amp; War on Want</li> <li>- Independent blogs and internet forums; examples, Bright Green &amp; Ethical Advocate.</li> </ul>
	Medium	<p><b>Internal CSRS appraisal / Partial access/disclosure of results</b></p> <ul style="list-style-type: none"> <li>- Company generated annual reports and website available information, summarising CSRS-related activities &amp; business practices.</li> <li>- Company based reporting methods; example, PUMA EPLA (Environmental Profit &amp; Loss Account).</li> </ul>	<p><b>Joint CSRS appraisal / Partial access/disclosure of results</b></p> <ul style="list-style-type: none"> <li>- Collaboration with third-party audits, ethical accreditation, marques and labels; examples, ISO, ETI, Fairtrade, SA 8000, &amp; AA1000S.</li> <li>- Application of internationally accepted formats; examples, UN Global Compact &amp; ILO Principles.</li> <li>- Company-commissioned information depositories; examples, GRI, SEDEX &amp; HIGG Index 0.2 .</li> </ul>	<p><b>External CSRS appraisal / Partial access/disclosure of results</b></p> <ul style="list-style-type: none"> <li>- Articles available through independent subscription-required media; examples, the Times (newspaper), as well as Retail Week, Campaign &amp; Just-style (business journals).</li> </ul>
	Low	<p><b>Internal CSRS appraisal / Highly restricted access to confidential results</b></p> <ul style="list-style-type: none"> <li>- Unpublished in-house audit results, for use in internal company reports &amp; CSRS strategy proposals.</li> </ul>	<p><b>Joint CSRS appraisal / Highly restricted access to confidential results</b></p> <ul style="list-style-type: none"> <li>- Unpublished in-house audits, using external criteria, for use in internal company reports &amp; CSRS strategy proposals.</li> </ul>	<p><b>External CSRS appraisal / Highly restricted access to confidential results</b></p> <ul style="list-style-type: none"> <li>- Unpublished third-party audit results, for use in internal company reports &amp; CSRS strategy proposals.</li> </ul>
		LOW	MEDIUM	HIGH
INDEPENDENCE OF CSRS EVALUATION PROCESS				
<p><b>N.B.</b> The positioning of individual reporting guidelines and mechanisms is illustrative, involving classifications that are not necessarily mutually exclusive</p>				

Each framework identified in Table 5.1 has its own focus, criteria and method of application.

The formats identified as having a high level of both independence and accessibility, including investigative journalists, social commentators, so called bloggers or vloggers, NGOs and SIGs, have already been discussed in the current research (see Section 4.5.3).

Therefore, the analysis in this Section will involve on a selection of the other named disclosure methods named in Table 5.1, which demonstrate independence and accessibility combinations.

Focusing on company-controlled methods (low independence), Passant and Hewitt (2013: 4) claimed that the key channels for non-financial information disclosure are

‘...CSR/sustainability reports, followed by annual reports and the company website’.

Identifying the expected content provided by these high accessibility mechanisms, UNEP *et al.* (2010) asserted that, along with their economic performance, they should contain details of how a business measures, discloses and accounts for their environmental and social impacts, all of which provides stakeholders with a company’s rationale for chosen business practices. Previous convention positioned financial and CSRS performance data in separate reports (Tschopp, 2005). However, the growth in mandatory CSRS reporting obligations has seen an increase in companies embracing what Rassier and Roche (2014) refer to as ‘...holistic thinking’, by moving towards an integrated approach that provides ‘...a comprehensive representation of a company's performance’. Explaining this development, the UNEP *et al.* (2010: 11) declare that:

The term “integrated report” is mostly used to refer to an annual report with sustainability information. However “integrated reporting” is sometimes also used to refer to a wider range of reports, including web-based information, etc.

The benefit of an integrated approach is that it enables companies to publically present the message detailing their business practices in one compilation, which combines the frameworks and methods a business has used to ‘...quantify or evaluate material matters included in the report’ (IIRC, 2013: 30). A drawback, however, is that an all-encompassing approach to business activity disclosure can result in information overload and a lack of message focus, due to its coverage of multifarious business areas. Reflecting on a developing unease regarding company controlled high accessibility disclosure methods, the Global Reporting Initiative (2013 b) claimed that there are:

...growing concerns that annual reports are becoming increasingly vague, containing corporate jargon that is confusing to most readers, and lacking the clarity required for them to be effective.

Likewise, Roberts (2014) criticised the language used by companies in their web-based CSRS links and claimed that it was targeted towards particular stakeholders, for example

pressure groups and the media, which made it difficult for laypeople to decode. Furthermore, whilst Dawkins (2005:113) acknowledges that non-specialist stakeholders are rarely the primary target audience for such dedicated CSRS communication channels, she stressed that ‘...there is public interest in receiving information about companies’ responsibilities’.

Reservations were also echoed by SustainAbility and UNEP (2002: 6) who warned of ‘...carpet bombing’, which they defined as a ‘...widespread and growing syndrome... [of]...bombarding readers with ever-more information, without providing insight as to relevance, meaning and, above all, materiality’. Accordingly, where disclosure is ill-defined or overly complex, the clarity of a message can be impaired and the insight gained by certain stakeholders diminished. In addition, where a company heavily controls information, stakeholders may have less chance to verify the content due to the elevated levels of information asymmetry that exist (see Section 3.3.3). As a result, highly accessible company controlled information can suffer from a perceptible lack of validity and create the potential for criticism of ‘greenwash’ to be levelled at it.

Process audits can be positioned across the independence and accessibility range, from in-house assessments (low independence) to third-party inspections leading to a certified accreditation (high independence). However, if the results are less than favourable, organisations may restrict access if the findings have the potential to expose the company to wider scrutiny and run the risk of reputational damage. Where a level of public disclosure is embedded in the auditing format, the range can involve edited highlights openly listed online (as with ETI), to a membership subscriptions being required for access, for example information depositories like the SEDEX system. However, subscription systems exclude those beyond the paywall and further limit (whether by design or accident) universal access to the detail of the CSRS-related information.



Occupying the middle ground of the matrix identified in Table 5.1, whereby there is an equal balance between joint appraisal and partial access to disclosed results, are frameworks recommended by a number of sources. Despite not formally imposing a disclosure format for directive 2014/95/EU, the European Commission (2014 a) suggested that companies could use internationally recognised, EU or national guidelines and gave the UNGC (see Sections 3.2) and ISO 26000 (see Section 3.3.2) as examples. Schulz and Della Vedora (2014) and EC (2016) agreed with these recommendations. However, the suggested frameworks are voluntary guideline-setting paradigms that can lack verifiable measurement, and which can add to the dilution of the potential impact achieved. As a consequence, Bruno and Karliner (2000: 3) refer to ‘blue-washing’, which indicates the lack of monitoring and enforcement for companies that sign-up get to declare their allegiance to UN principles without making a commitment to follow them. In addition, according to Ahi and Searcy (2015), frameworks like FTSE4Good or the Dow Jones Sustainability Index do not adequately cater for the metric indicators, ranging from energy consumption and polluting emissions, to customers' satisfaction and market share, which are needed to demonstrate that progress is being made.

In contrast, Ahi and Searcy commended the GRI (*ibid*), an endorsement to which other authors agree (Adams and Narayanan, 2007: Rassier and Roche, 2014: SustainAbility and UNEP, 2002: Scholz, 2012: Davies, 2013: Schulz and Della Vedora, 2014). Considering this recommended framework in further detail, the GRI claimed to have developed the ‘...world's most trusted and widely used standards for sustainability reporting’ (Global Reporting Initiative, undated b), with 9,514 organizations following their guidelines producing a total of 34,899 sustainability reports; 24,088 of which are based on the GRI framework (Global Reporting Initiative, 2015). Organised into three main categories (economic, environmental and social), the GRI guidelines encompass 45 CSRS-related aspects (Table 5.2).

Table 5.2. GRI categories, sub-categorises and CSRS-related aspects in the guidelines

CATEGORIES / SUB-CATEGORIES		CSRS-RELATED ASPECTS
Economic		Economic performance, market presence, indirect economic impacts, procurement practices.
Environmental		Energy, materials, water, biodiversity, emissions, effluents and waste, products and services, compliance, transport, overall management approach, supplier environmental assessment, environmental grievance mechanisms.
Social	Labour practices and decent work	Employment, labor/management relations, occupational health and safety, training and education, diversity and equal opportunity, equal remuneration for women and men, supplier assessment for labor practices, labor practices grievance mechanisms.
	Human rights	Investment, non-discrimination, freedom of association and collective bargaining, child labor, forced or compulsory labor, security practices, indigenous rights, assessment, supplier human rights assessment, human rights grievance mechanisms.
	Society	Local communities, anti-corruption, public policy, anti-competitive behavior, compliance, supplier assessment for impacts on society, grievance mechanisms for impacts on society.
	Product responsibility	Customer health and safety, product and service labeling, marketing communications, customer privacy, compliance.

Adapted from Global Reporting Initiative (2013 c)

According to Willis (2003: 233), the GRI aims to ‘...elevate sustainability reporting practices to a level equivalent to that of financial reporting in rigour, comparability, auditability and general acceptance’. However, with an aim to test information accessibility by following the click path to information held on companies, the listing for retail brand H&M was used as an example (Figure 5.4).

**Sustainability Disclosure Database**

HOME SEARCH REGISTER REPORT ABOUT LOGIN SDG TARGET 12.6

**Sustainability Report 2015**

★★★★★ (0 votes)

**H&M (Hennes & Mauritz)**

Publication year:	2016	SDGs:	✓
Reporting period:	? - ?	CDP:	✗
Reporting cycle:	-	IFC:	✗
Report type:	GRI - G4	OECD Guidelines:	✗
Adherence level:	In accordance - Core	UNGC:	✓
GRI Service:	None	ISO 26000:	✓
Sector disclosures/ Sector supplement:	Not Applicable	AA1000:	✗
Integrated report:	✗	Stakeholder Panel/ Expert Opinion:	✗
Number of pages:	-	External assurance:	✗
Report language:	-		

Date included: 2016-08-08    [Link to PDF report](#)    No online report    No stand-alone GRI Index

Global Reporting Initiative (2015)

Figure 5.4. GRI Sustainability Disclosure Database – case study H&M (Hennes & Mauritz)

The GRI published information identifying H&M's adherence (or not) to a limited number of recognised international frameworks, with a further link to their sustainability report. However, the lack of a search facility within the downloaded report reduces direct access to (and exploration of) specific CSRS concerns and, without potential for stakeholder feedback, engagement was limited by its linear communication method. Furthermore, whilst the GRI provides guidance on message content, as well as a limited mechanism for disseminating information, its construct does not divide between what a company chooses to do (voluntary initiatives), agrees to do (self and co-regulatory systems), or is required to do (mandatory requirements) (Table 3.2).

Therefore, as with other reporting frameworks, there are limits to the GRI's application in the communication of CSRS-related information to the wide variety of stakeholders with differing needs, in the contemporary business environment.

### 5.3.2. Stakeholder Behavioural Responses

Following the company stimulation stage, the second perspective in the process of communication relates to how receivers respond to information disclosed by companies. Focusing his attention on the message, which encapsulates the process of encoding, decoding and response shown in the Shannon-Weaver, Berlo, and De Fleur and Ball-Rokeach communications' models, Egan (2007) declared that receivers of disseminated information progress through the stages of thinking (cognitive), feeling (affective), and doing (conative). This tricomponent sequence, which was initially encapsulated in Rosenberg and Hovland's (1960) work (see Section 7.2.2.2), has also been associated with advertising-related hierarchy-of-effects models that suggest that individuals navigate through a variety of stages as they move from information recognition to reaction. Evaluating the development of Hierarchy-of-effects models, Table 5.3 identifies the nouns used in their constructs.

Table 5.3. Hierarchy-of-effects models

YEAR	AUTHOR (S)	ACRONYM	DEFINING NOUNS
1898	E. St Elmo Lewis	AID	Attention, Interest, Desire
Circa 1900		AIDA	Attention, Interest, Desire, Action
1910	Printer's Ink Editorial	AICA	Attention, Interest, Conviction, Action
1911	Arthur F. Sheldon	AIDAS	Attention, Interest, Desire, Action, Satisfaction
1915	Samuel R. Hall	AICCA	Attention, Interest, Confidence, Conviction, Action
1921	Robert E. Ramsay	AIDCA	Attention, Interest, Desire, Caution, Action
1921	Harry D. Kitson	AIDCA	Attention, Interest, Desire, Conviction, Action
1922	Alexander Osborn	AIJA	Attention, Interest, Judgement, Action
1940	Clyde Bedell	AIDCA	Attention, Interest, Desire, Conviction, Action
1956	Merrill DeVoe	AIDMA	Attention, Interest, Desire, Memory, Action
1961	Russell H. Colley	ACCA	Awareness, Comprehension, Conviction, Action
1961	Robert, J. Lavidge & Gary, A. Steiner	AKLPCP	Awareness, Knowledge, Liking, Preference, Conviction, Purchase
1961	Advertising Research Foundation	EPCCA	Exposure, Perception, Communication (Knowledge), Communication (Attitude), Action
1962	Harry D. Wolfe, James K. Brown & C. Clark	AAPIS	Awareness, Acceptance, Preference, Intention, Sale Provocation
1962	Everett M. Rogers	AIETA	Awareness, Interest, Evaluation, Trial, Adoption
1965	William Wells, John Burnett & Sandra Moriarty	APUP	Awareness, Perception, Understanding, Persuasion
1969	William J. McGuire	PACYRB	Presentation, Attention, Comprehension, Yielding, Retention, Behaviour
1971	Thomas S. Robertson	ACALTA	Awareness, Comprehension, Attitude, Legitimation, Trial, Adoption
1983	Everett M. Rogers	APDIC	Awareness, Persuasion, Decision, Implementation, Confirmation
1995	Courtland L. Bovee, John V. Thill, George P. Dovel & Marian Burk Wood	ACAPOR	Awareness, Comprehension, Acceptance, Preference, Ownership, Reinforcement

Adapted from Barry and Howard (1990): Egan (2007)

In a bid to narrow down the wide range of nouns for effective behaviours shown in Table 5.3, an analysis was undertaken on frequency of use, which resulted in 12 identified as having been applied by two or more authors, compared to 26 with single sources (Table 5.4).

Table 5.4. Frequency of noun-use in hierarchy-of-effects models

FREQUENCY OF USE BY AUTHORS	NOUNS
11	Action, attention, interest
8	Awareness
7	Desire
6	Conviction
4	Comprehension
3	Preference
2	Acceptance, adoption, perception, persuasion
1	Attitude, behaviour, caution, communication (knowledge & attitude), confidence, confirmation, decision, evaluation, exposure, implementation, intention, judgement, knowledge, legitimation, liking, memory, ownership, presentation, purchase, reinforcement, retention, sales provocation, satisfaction, trial, understanding, yielding

Further evaluation showed that, originally, the widely accepted view was that marketing messages were designed to stimulate attention. However, the overwhelming preference since the 1960s has been for the process to start by creating awareness. Likewise, whilst interest and desire were initially favoured, they have barely been mentioned in the past 50 years. Dismissing the now-dated attention, interest and desire classifications, as well as the 26 nouns used by a single source, resulted in the most broadly-accepted and contemporary hierarchy-of-effects components (ordered by the number of advocating authors) being as follows; action, awareness, conviction and comprehension. Colley (1961) used these four components in his DAGMAR ACCA model (named due to its original publication in the book *Defining Advertising Goals for Measured Advertising Results*), but positioned them differently as awareness, comprehension, conviction and action.

Before embracing the ACCA model for application to the dissemination of CSRS-related information, the criticism that message-receivers are seen as passive in hierarchy-of-effects models (Yeshin, 2006) needs to be examined. Colley's original definitions of the model's constituent parts were, therefore, identified (Table 5.5) and evaluated for continuing suitability, or need of modification in application to contemporary CSRS communications.

Table 5.5. Colley's ACCA model – original definitions

<b>Awareness</b>	The prospect must first be aware of the existence of a brand or company
<b>Comprehension</b>	He must have a comprehension of what the product is and what it will do for him
<b>Conviction</b>	He must arrive at a mental disposition or conviction to buy the product
<b>Action</b>	Finally, he must stir himself into action

Colley (1961)

As shown in Table 5.5, Colley focused his explanation of (cognitive) awareness on the existence of a business. However, Reber (1985) suggested awareness ranges from a total lack

of consciousness (unconsciousness), to an internal, subjective, sensitivity involving being cognizant (or fully conscious) of what is taking place, with Roper and Fill (2012: 163) adding that it can be tested by ‘...recall and recognition research’. For the current work, the concept of awareness is expanded to cover a developing recognition of ethical issues resulting from the communication of information by a company or business sector.

The definition of comprehension in Colley’s model was restricted to product attributes. However, Lorge (1948) described comprehension as an elaborate and individual process, which Reber (1985) claimed had two distinct and interlocking components, which combine newly-acquired understanding with supplementary prior knowledge to enable questions to be answered. The concept of cognitive comprehension appears to have the necessary profundity to be applied to the creation of knowledge and understanding in relation to CSRS and can also be applied to provide insight into a company’s responses to their societal obligations.

Colley identified the third factor in the ACCA model, the building of conviction, as being associated with a motivation to purchase. However, Doorley and Garcia (2011: 95) applied the concept of conviction to ‘...being able to enthusiastically represent a position’, with Kirkpatrick (1981: 164-5) declaring that it involved a strong, conscious belief that the holder’s view bore ‘...irresistibly the stamp of truth’. Accordingly, this affective component can be considered to signal the achievement of a depth of certainty towards a chosen stance relating to individual or multiple deontological and teleological aspects contained in ethical communications. Finally, Colley’s definitions suggested that taking action needed a stimulus to perform a deed. Applying this conative-based component to the process by which an individual makes an active choice of particular behaviours, could involve the purchase of CSRS-related products or services (for example Fairtrade), giving feedback to a company, or connecting with others through a common cause.

Resulting from the analysis in this research, contemporary definitions for the ACCA components as identified in Table 5.6 are proposed to encapsulate the effects that a company's communication of CSRS information has on an audience. These definitions will be applied during the analysis of the current research's primary data.

Table 5.6. Defining the stages of the CSRS-ACCA model

NOUN	DEFINITION
<b>Awareness</b>	Movement from an unconscious state of mind, to the conscious recall & recognition of an ethically related issue(s); & cognizance of a company's strategy towards the wider community.
<b>Comprehension</b>	Gaining of deep & thorough knowledge of the causes & impacts of an ethical issue(s); & the application of this understanding to a brand's effort to moderate the consequences of the social & environmental externalities it creates.
<b>Conviction</b>	Development of perception, & the adoption of a particular position, on an ethical issue(s), which results in a company's CSRS stance being noted, or ignored, by individuals during their evaluation of a business' value proposition.
<b>Action</b>	An individual's decision to behave in a particular way, which has been informed by a company's communications' strategy & their position on CSRS.

Combining the CSRS-ACCA definitions in Table 5.6 with the choices offered through linearity, interactivity and transactivity (see Section 5.3.1) results in a combined configuration for Source Stimulus/Receiver Response (SS/RR) communication.

The source stimulus/receiver response configuration (SS/RR), proposed and presented by the author of the current research in Figure 5.5, incorporates the stages that could be used in the communication of CSRS. It encompasses two clear phases, namely the marketing stimulus created by the dissemination of CSRS-related information by a company, and its impact on stakeholders' knowledge, perceptions and, ultimately, behavioural responses.

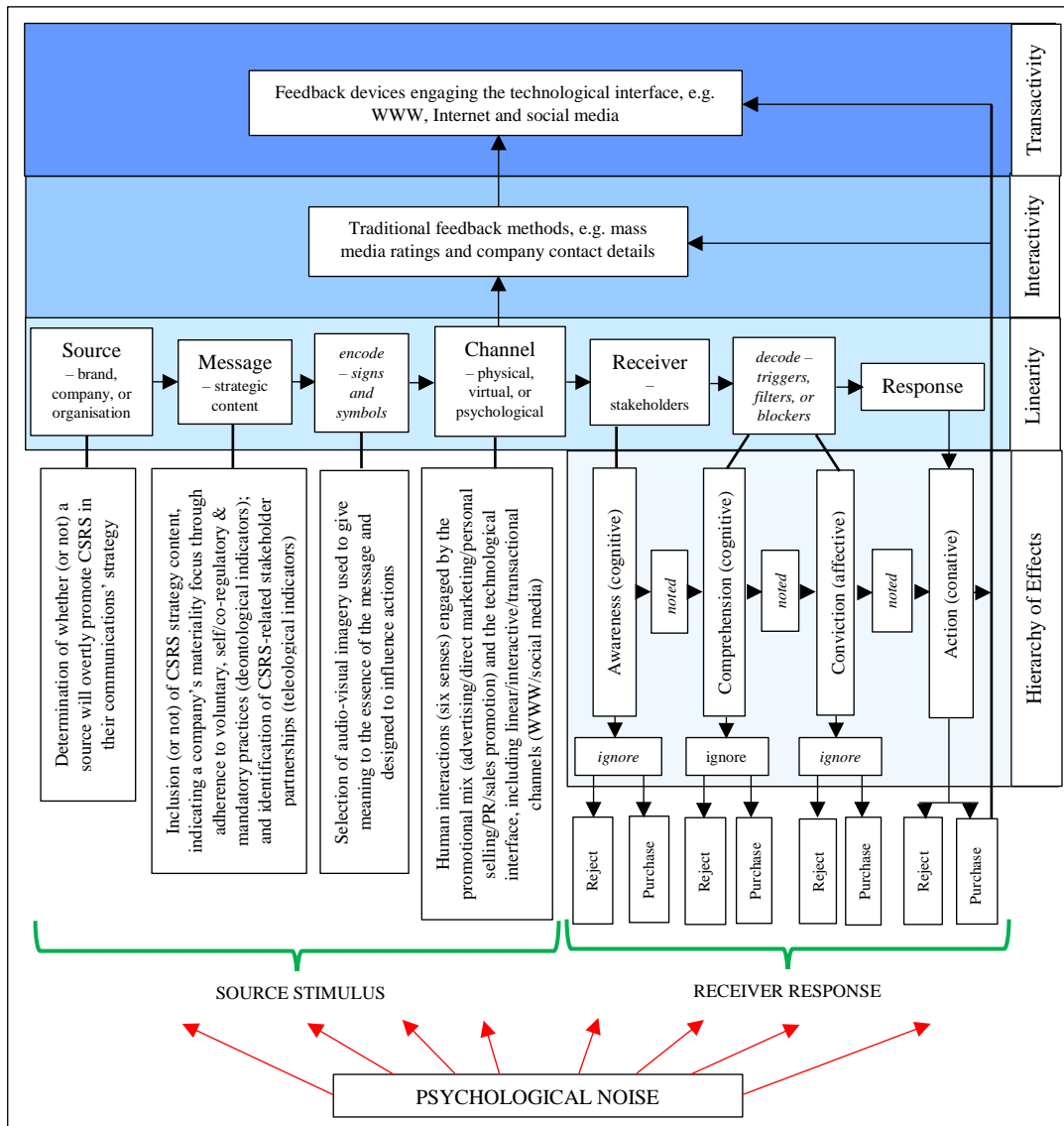


Figure 5.5. CSRS promotion using the source stimulus/receiver response (SS/RR) configuration

The communications configuration in Figure 5.5 acknowledges the source's sovereignty over the content of its philosophy and business ethics strategy. However, the message stage recognises that companies may adopt a neutral position on ethics and choose not to overtly promote CSRS. In addition, even if a CSRS stimulus is created, the subsequent response of receivers is outwith the control of the company, with stakeholders ultimately deciding, during their cognitive decision-making, whether to note, or ignore, the information being



disseminated. Furthermore, the model asserts that awareness (triggered by information associated with CSRS-related concerns) does not automatically lead to comprehension of the causes and impacts created by ethical issues, nor does it guarantee conviction (by stakeholders) to take action that will alleviate negative social impacts. This is because filters or blockers caused by prior experience and psychological noise can affect the process of communication and interrupt the stakeholder nexus with the CSRS-related information. Determination of the validity of this claim will be achieved during the primary research.

Subsequently, as illustrated in the SS/RR configuration, using CSRS-related information as a stimulus in communication has the potential to lead to action (either positive or negative) in the decision-making process. However, encoded messages have only a limited time in which to make a connection that will be converted into action, due to the swift rejection of information by stakeholders, especially in online platforms (see Section 5.3.1). Furthermore, whilst the deontological and teleological content of a company's strategy has the potential to influence stakeholders' awareness, comprehension and conviction, patronage of a CSRS associated company could also stem from other variables; for example, convenience, aesthetics and functional preferences, referred to by Kim *et al.* (2007) as low and high task-relevant components (respectively), or simply through habitual behaviour. Therefore, whilst the desired effect resulting from disclosure is a direct and positive response, such a reaction can only be encouraged, not guaranteed. The reasons for this disparity between action and reaction will be explored further in the primary research.

In addition, the role of the technological interface is presented in the SS/RR model as having the potential for both passive (linear) information dissemination, as well as active (interactive and transactive) feedback capabilities. Facilitating the conveyance of stakeholders' behavioural reasoning, this duality enables a company to determine possible

cause and effect relationships that result from CSRS disclosure, which can then be taken into account during a company's strategic planning. Identifying those who are proactive in interactions could provide insight into stakeholders who are likely to be ethical change-makers, compared to those who are less-active spectators.

As previously stated, Borko (1968) asserted that communication theory and practice are connected, with underlying principles assisting the development of effective and efficient methods for storing, processing and disseminating information. To this end, the proposed Source Stimulus/Receiver Response (SS/RR) configuration will inform the primary research, which aims to understand the strategic promotion of ethical business behaviours and the impact it has on stakeholders' awareness and comprehension, and will assist in the development of a communications' framework that contributes to the advancement of stakeholder knowledge, informing perceptions and supporting behaviour change.

#### 5.4. The Development of an Applied CSRS Communication Method

It can be seen from the current research that there is a competing narrative in communications relating to a company's CSRS strategy. On the one hand, companies endeavour to proactively promote a positive view of their CSRS activities through press releases and contact with journalists, as well as unilateral online postings of their own accessible deontological and teleological content. On the other, by contrast, negative outcomes from CSRS-related evaluations can result in businesses trying to suppress information or reacting in defence of their activities when their actions are assessed or questioned. With such duality, the motivation for companies to disseminate CSRS information can range from informing and advising, to defending and protecting. However, in reality, much CSRS related information can go unnoticed, or its relevance disregarded and

ignored, due to apathy and ambivalence shown by stakeholders, especially the end consumer (see Section 4.5.2). Therefore, although accessible information has power to influence opinions when a high profile CSRS event occurs, a company's strategic CSRS planning is likely to involve identifying of the stakeholders who react to this influence, compared to those to whom it lacks any palpable relevance.

Furthermore, the wide diversity in reporting constructs available can reduce the ability of stakeholders to compare CSRS strategies from different companies on a like-for-like basis, which creates difficulties when alternative providers are being evaluated during the stakeholder's decision-making process. Equally, whilst stakeholders may become aware of a company's association with a particular paradigm through its identification within a CSRS strategy or on product labelling, comprehending what the framework means in practice may be difficult. As a result, when faced with such a range of possibilities, selecting specific CSRS-disclosure frameworks can be challenging for companies, with Davies (2013) asserting that the choice comes down to Chief Sustainability Officers selecting the frameworks that '...are beneficial to their efforts'.

Recognising the current limitations, Passant and Hewitt (2013) asserted that standardised frameworks for publishing CSRS-related information should be established. Identifying a key underlying problem for ethical disclosure as being information asymmetry, European Commission (2014 c) suggested that transparency measures, which harmonise reporting, would facilitate comparison and make companies more accountable. Such consistency would elevate CSRS disclosure above that of biased marketing campaigns (Tschopp, 2005) and enable comparable evaluations over time to identify the evolution of a company's strategy, as well as distinguish differences in practices between competing businesses (Dubink *et al.*, 2008). Conversely, DiMaggio and Powell (1983: 155) warned that whilst uniformity brought

with it ‘...a decrease in variation and diversity’, there was also a ‘...need to discover new forms of intersectoral coordination that will encourage diversification rather than hastening homogenization’ (p. 158).

With Dawkins (2005) advocating that, ideally, corporate responsibility messages should be embedded in mainstream communications, consideration needs to be given to stakeholders with diverse search requirements who may wish to access information presented in varying levels of detail (Roberts, 2014). Baker (2015 b) claims that content optimisation involves how information is displayed and having a system that makes navigation easy by organising the website’s architecture so that it is user friendly. Likewise, in a warning against content complexity, Harrison *et al.* (2006: 976) suggested that there were two elements to consider, the first being ‘...access to reliable information’ and the second ‘...the ability to understand that information’. Therefore, to move the business responsibility agenda forward and encourage practices that motivate stakeholders to engage with CSR-related information, Ross and Harrison (2015) asserted that the development of a disclosure mechanism focused on the key tenets of simplicity, comparability and accessibility, was needed. Such a mechanism should be designed with the potential for intersectoral application embedded in it.

### 5.5. Literature Review Conclusions and Next Steps

The aim of the desk-based research was to develop understanding of the strategic communication of ethical business behaviours, which Arvidsson believes is central to ‘focus shift’, and the impact the disclosure has on stakeholders’ awareness and comprehension, which could influence ‘focus enlargement’. Bringing the two concepts of shift and enlargement together, the review of literature also aimed to provide the foundations for the

development of a communication framework designed to contribute to the advancement of stakeholder knowledge, informing perceptions and supporting behaviour change.

Commencing with an analysis of philosophical theories underpinning ethical business behaviour, the research adapted Hoover and Pepper's (2015) ethical message framing thesis and identified a divide between theoretical approaches that focused on performing ethical actions (deontological activities), compared to a concentration on reducing adverse consequences (teleological collaborations). However, limitations in the literature were revealed regarding the domains currently used to illustrate CSRS's key areas. To address the perceived shortcomings, the current research proposed a deontological continuum ranging from voluntary activities, through self- and co-regulation, to mandatory obligations, which created mutually exclusive categories that could assist CSRS strategy analysis by dividing what a company chooses to do, from what it agrees to do, is required to do and is going to do. A further gap in the literature became apparent due to the lack of clarity as to who the key teleological change-makers were. Resultantly, the current research proposed a new model for mapping stakeholder involvement, which facilitates the prioritisation of key audiences and also accommodates the potential interactions that can occur between interested parties, outwith the control of a company. Finally, the literature review identified that a new paradigm that increases business sector transparency and accountability is required to support the relationship that companies have with the wider society. As a result, the current research acknowledged the need for CSRS communications to be prepared from a multi-stakeholder perspective, to enable participants in complex global supply chains to engage with the data.

To take the research area forward, and to facilitate Arvidsson's (2010) 'focus shift', a mechanism needs to be developed that would enable CSRS-related disclosure of

deontological and teleological business practices. Likewise, to encourage ‘focus enlargement’ (*ibid*), simultaneous consideration of the range of individuals or groups who are interested in a company’s ethical stance to varying degrees of complexity is required, through the identification of the level of search commitment and involvement that each stakeholder category presents and requires to be satisfied. In so doing, the current research contributes to the debate regarding the relationship between business and society by developing and extending prior research knowledge involving theories relating to the application of ethical business practices, the methods of communicating CSRS-related information to interested parties, and the identification of stakeholders who generate the greatest influence for behavioural change to occur. The resultant findings are of interest to key stakeholder groups, including commerce, policy makers and behavioural change influencers.

## METHODOLOGY

### CHAPTER 6. THE RESEARCH CONTEXT

The aim of the research was to gain further understanding of the strategic communication of ethical business behaviours and its effect on awareness and comprehension, to enable the development of a communication framework for the advancement of stakeholder knowledge, informing perceptions and supporting behaviour change. To enable the research aim to be achieved, four Objectives set out in Section 1.1 were established, based on:

- i. exploring philosophical approaches to CSRS-related business practices
- ii. explaining key stakeholder relationships
- iii. analysing the effect of the promotion of ethically-based business strategies on stakeholder knowledge, perception and behaviour
- iv. identifying appropriate approaches to CSRS communications

A specific contextual setting, namely the fashion sector, was chosen to assist in making the research manageable and to facilitate a deeper understanding of the nature and character of the inquiry (Kapoulas and Mitic, 2012), and to provide guidance for the selection of techniques and procedures employed in the attainment and analysis of data (Saunders *et al.*, 2009). This Chapter identifies how the research Objectives were satisfied by the contextual setting, with Chapter 7 detailing the research design.

#### 6.1. The fashion/apparel/clothing sector (Objectives i & ii)

The business context selected for the current research is variably referred to as the fashion, apparel or clothing sector (Jones, 2006). It was chosen due to the increasing incompatibility of its active promotion of the latest, resource-intensive, short-lifecycle products, at a time when pressure to embrace sustainable production processes, and endorse responsible

consumption, is mounting. Having chosen the fashion sector as the contextual setting, pertinent theories and concepts could be applied to its business practices due to CSRS-related concerns about its supply chains and the changeable nature of market demand. As similar market uncertainty is faced by other consumer goods sectors, the context-based findings of the current research are not limited in relevance to apparel. As a result, the study's conclusions and recommendations can contribute to the wider CSRS debate.

The size and scope of the chosen contextual sector was identified by Allwood *et al.* (2007) who reported that clothing and textiles were responsible for 7% of transnational trade.

Additionally, according to Laudal (2010: 64), it is:

..one of the most global industries in the world, with closely coordinated production and distribution lines spread out in regions with great variations in government regulation, employment and environmental protection, and wage levels. Thus, clothing companies must handle a multitude of legal and moral standards.

As such, there is a complex landscape of mandatory obligations, as well as voluntary options, for companies in the sector to navigate and manage as they aim to meet the demands of divergent stakeholders with differing perspectives on what material priorities should dominate in business decisions.

Exploring the key tenets upon which the field of study is based, Jackson (2001) explained that (as a business sector) the term 'fashion' relates to the processes involved in the design, production, promotion and selling of trend inspired items, with such trends having diverse stimuli. In contrast, 'apparel' focuses on products, with Passport (2016 a) defining it as encompassing:

Articles of dress; wearing apparel; garments. Items must be new when sold to the consumer; second-hand/used clothing is excluded. Antique and/or vintage clothing is also excluded.



Emphasising the sector’s national and international credentials, the market for apparel grew by nearly a quarter (24%) between 2010 and 2015, to be worth close to £850 billion worldwide. During the same period, transactions involving new-at-the-point-of-sale garments in the UK rose by just over 10%, reaching nearly £42 billion annually (Table 6.1) (Passport 2016 b).

Table 6.1. The retail value (£m) of the apparel sector, world vs. UK figures (2010-2015)

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
World	685,456	718,631	753,631	784,543	815,956	849,971
UK	37,905	38,834	40,055	41,061	41,687	41,944

Source: Passport (2016 b)

Whilst the term ‘clothing’ also refers to new-at-the-point-of-sale apparel items, it can likewise encompass second-hand or recycled garments purchased from charity shops, or vintage clothing retailers. Despite the potential stigma associated with second-hand clothing (Siegle, 2013 a), purchases of pre-owned garments grew by 276% (charity) and 151% (vintage) between 2000 and 2011; with annual sales amounting to £389 million and £330 million respectively (The Cooperative Group, 2012). However, escalation in the value of the second-hand market has slowed and it is currently worth less than 2% of the total spend on clothing in the UK.

With more than 98% of garments sold in the UK being newly produced and proceeding through their first lifecycle, the main focus chosen for the current research involves business practices related to the production, marketing and consumption of apparel, with the composite market for clothing (new and second-hand items) included when appropriate. Accordingly, the following generic terms will be used henceforth:

- i. The fashion industry – encompassing the apparel supply chain, from raw materials through production to the finished product
- ii. The fashion market – involving the promotion and selling by fashion brands of new-at-the-point-of-sale apparel and (when applicable) second-hand and vintage clothing
- iii. The fashion sector – incorporating the activities of both the fashion industry and fashion market

## 6.2. Fashion Sector Business Models (Objectives i & ii)

The fashion sector operates two main industry and market business models. One model involves brands commissioning production of apparel from independent industry suppliers. Known as triangle production, control over ‘...styling, design, research and development, marketing, advertising, and other forms of promotional communication, where the value-added process is greatest’ is under the control of fashion brands (Knight, 2007: 307). These brands employ buyers and quality control supervisors, who commission products from third-party operators (often headquartered in South Korea, Taiwan or Hong Kong) with their own group of suppliers invariably based in lower-wage countries (*ibid*).

The main alternative model to triangle production is vertical integration, where businesses encompass both the manufacturing and marketing functions (Jones, 2006). Such businesses own the factories producing the garments that they subsequently promote through sales channels (for example, retail, e-tail and catalogue formats). Consequently, vertically integrated brands have a more-direct form of control over practices in a greater number of supply chain stages than triangle production brands, who rely on independent third-party business partners for garment manufacture and logistics.

To identify the balance between vertical integration and triangle production in the UK fashion sector, the top-ten fashion brands by market share were identified (Table 6.2) (Passport, 2016 b).

Table 6.2. Apparel Brands' Market Share in the UK

	<b>Brand</b>	<b>Company name (Global Brand Owner GBO)</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
1	Next	Next Plc	5.7	6	5.4	5.1	5.1	5.1
2	Primark	Associated British Foods Plc	4.5	4.6	4.6	4.7	4.8	4.9
3	Matalan	Matalan Ltd	2.5	2.4	2.3	2.3	2.3	2.2
4	New Look	New Look Group Plc	1.9	2	2.1	2.1	2.1	2.2
5	H&M	H&M Hennes & Mauritz AB	1.7	1.7	1.7	1.7	1.7	1.8
6	River Island	River Island Clothing Ltd	1.3	1.3	1.3	1.3	1.3	1.3
7	adidas	adidas Group	0.9	0.9	0.9	0.9	1.1	1.2
8	Topshop	Arcadia Group Ltd	1.2	1.2	1.2	1.2	1.2	1.2
9	Nike	Nike Inc	0.8	0.8	0.8	0.8	0.9	1
10	Zara	Inditex, Industria de Diseño Textil SA	0.7	0.7	0.8	0.8	0.9	0.9

Source: Passport (2016 b)

The triangle production brands listed in Table 6.2 are Primark, Matalan, New Look, H&M, River Island and Topshop, whilst the vertically integrated brands are Next, adidas, Nike and Zara. The list also demonstrates the dominance of mass-market brands in the UK, which utilise business models based on high quantity/low margins, with globalized production systems designed to motivate continual consumption (Bly *et al.*, 2015). Such production typifies fast-fashion (production involving a quick turnaround of new styles) and disposable fashion (garments with very short lifespans). Representation of the other two main levels in the UK fashion market, namely ready-to-wear designer and prêt-à-porter, or high-end haute couture fashion houses (Sorensen, 2002), were relegated to positions outwith the top-ten. Therefore, the brands with the greatest market share are characterised by short-termism, which also increasingly prevails in other business sectors.

### 6.3. Planned Obsolescence (Objectives iii & iv)

The contemporary fashion sector exemplifies how unsustainable business practices can result from the increasingly shorter timescales within which products are designed, produced, consumed and rejected. Traditionally, there were two main seasons in a fashion business's annual calendar, namely autumn/winter and spring/summer (Atkinson, 2002). However,

Cochrane (2013) reported that ‘...the demarcations between the seasons are not as clear as they once were’. In addition, Da Giau *et al.* (2016) noted the sector’s highly competitive environment and need for brand differentiation. Consequently, the rate of style change has increased dramatically, with fast fashion brands adjusting their offering as often as twice a week (Rath *et al.*, 2012). According to Watson and Yan (2013: 145), the result has been that ‘The shelf life of fast fashion products is greatly reduced because newer fashion items are continually replacing them’. Hence, with the shortening of the apparel life-cycle, high street fashion brands now plan for styles to become obsolete within weeks of their launch (fast fashion), or for garments to be discarded after limited wear (disposable fashion).

The rate of production, consumption and rejection of fast fashion and disposable fashion is reflected in the concept of planned obsolescence, which according to Bulow (1986: 729) involves ‘...the production of goods with uneconomically short useful lives so that customers will have to make repeat purchases’. The Economist (2009) added that planned obsolescence is a concept of particular relevance to the fashion sector where, from conception, products are designed and built to become ‘...unfashionable or no longer usable’ within a relatively short timescale. Using the psychology of obsolescence to create a sense of outdatedness in previously purchased items (Belz and Peattie, 2009), fashion brands employ promotional activities to highlight the availability of changing styles, and to persuade consumers to alleviate the psychological pressure of being deemed unfashionable by perpetually consuming new garments. Hence, the fashion sector encourages patterns of behaviour that focus on staying on-trend, with consumers purchasing repeatedly to remain in vogue rather than through a basic need to replace worn out items.

Highlighting the resulting consumption, Thomas *et al.* (2012) claimed that approximately 1.1 million tonnes of apparel is consumed annually in the UK, with a further 2.5 million tonnes

still in active use. However, findings by the Waste and Resources Action Programme (WRAP) indicated that (on average) UK households owned garments worth £4000, 30% of which (worth £30 billion in total) have not been worn in the past 12 months (WRAP, 2012). Furthermore, Williams (2013) claimed that close to 10,000 garments were thrown away every five minutes, which amounted to 350,000 tonnes of unused apparel (worth approximately £140 million) ending up in landfill sites each year (WRAP, 2012).

Combining the competitive pressure for frequent upgrades and a lack of consumer concern regarding the consequences of consumption (Guiltinan, 2009), the impetus for apparel obsolescence permeates down from the fashion sector as well as up from the consumer, with similar behaviours evident in other consumer good sectors. However, despite Kotler and Armstrong (2010: 590) claiming that planned obsolescence is not necessarily a negative strategy, because it can emanate from ‘...the working of the competitive and technological forces in a free society—forces that lead to ever-improving goods and services’, the call for long-term thinking to be embedded in the design, manufacture and consumption of apparel has grown.

To respond to the call for action and with an aim to gain, maintain, or enhance a condition of legitimacy (Lindholm, 1993), leading UK retailers, including fashion brands, have been ‘...increasingly keen to communicate their commitment to CSR to their shareholders... customers...employees...government and to the public at large’ (Jones *et al.*, 2005: 882). Wanderley *et al.* (2008) identified an increasing use of the web as the main tool to communicate ethical and responsibility strategies to diverse stakeholders, due to its functionality in the disclosure of the most up-to-date information. However, when analysing the nature, content and extent of ethical strategies offered by companies, Jones *et al.* (2005) found inconsistencies in approach that ranged from relatively limited CSR disclosure, to

detailed and comprehensive reports. Therefore, despite claims of increased commitment to CSRS by fashion sector brands, their promotion of associated ethical strategies was highly variable, leaving Zorn and Collins (2007: 405) to refer to a ‘...rapidly filling bandwagon’ and question whether CSRS was simply the ‘...thing to do’, or a genuine move towards ‘...business acting with a moral consciousness’.

#### 6.4. Ethical business practices in the fashion sector (Objectives i & ii)

Barry and Calver (2009) declared that ‘Many global businesses, including Nike, Unilever and Google, have recognised that the days of corporate social responsibility...[which they defined as involving the management of a limited number of headline-creating sensitive areas]...are over’ and that a ‘sustainability’ approach is now essential. They further asserted that sustainability had a more wide-ranging remit than CSR, because it encompasses ‘...all the social and environmental issues that are relevant to your business’, which includes not only a company’s internal procedures, but also that of sub-contractors and the end-customer’s behaviour whilst they consume a purchased item (*ibid*). Thus, Barry and Calver advocated that the fashion sector should adopt a whole supply chain approach, rather than restricting ethical responsibilities to individual companies.

Whilst the differences between the definition of CSR and sustainability are subject to ongoing debate (see Section 2.3), the premise that attention to the social and environmental impacts of the immediate and extended apparel supply chain is necessary, rather than having a limited focus on public relations opportunities, has considerable merit. However, even though Burnyeat (2016) agreed that producing apparel using sustainable processes was a key challenge for fashion related businesses, he cautioned that achieving change in supply chains would add costs and complexity to the sector’s business models, with such concerns being

especially relevant where production involves several separate processes split across national borders (Gunter and van der Hoeven, 2004).

#### 6.4.1. Social Issues

In the late 1980s and early 1990s, ethical concerns in the fashion sector concentrated on demands for social justice (Knight, 2007). Focusing on child labour, employment rights, wage levels, hours worked and workplace conditions, such abuses can be found in both offshore and domestic apparel production (Table 6.3).

Table 6.3. Social concerns in the fashion supply chain

ETHICAL CONCERN	CITY/ COUNTRY	DETAILS	SOURCE
Child labour	India and China	Child labour allegations made against retail brand Monsoon	Chamberlain (2010)
	India	Accusations of child labour abuses by Primark in 2008, made by BBC's Panorama	Jones (2014)
	Turkey	Claims emerged that Syrian refugee children were making garments for UK brands	Lusher (2016)
Employment practice violations	Cambodia	Gap and Nike were accused of breaking their codes of conduct and anti-sweatshop rules	Kenyon (2000)
	Leicester, UK	Accusations that apparel factory workers were not receiving the National Minimum Wage, a lack of employment contracts and being subjected to arbitrary work practices	Hammer <i>et al.</i> (2015)
	Los Angeles, USA	Apparel factories accused of operating sweatshop conditions, paying subminimum wages for long working hours and having dirty facilities that were infested with insects.	The Garment Worker Center (2015)
Health and safety	Dhaka, Bangladesh	The Spectrum Knitwear factory collapsed leaving 62 dead in 2005	Siegle (2013 b)
		Tazreen Fashion factory fire in 2012, resulting in more than 100 deaths	
		The Rana Plaza factory collapse where 1,134 were killed and 2378 injured in 2013	Barrie (2015 a)
	Karachi, Pakistan	Fire at Ali Enterprises where 254 fatalities were recorded	Clean Clothes Campaign (2015)

To improve conditions in the fashion sector, credence-based initiatives (see Section 3.3.3) were developed, ranging from tailored solutions to audited standards and certifications that have a more generic methodology. Illustrating each approach, the Accord on Fire and Building Safety in Bangladesh is a tailored solution launched subsequent to the Rana Plaza tragedy (Barrie, 2015 a) (see Table 6.3). Likewise, audited certification is demonstrated by

the Fairtrade Foundation, with the instigation of a marque for cotton production in 2005 (Barrie, 2016), as well as the SA8000 benchmark, which was created by Social Accountability International (SAI) to be ‘...one of the world’s first auditable social certification standards for decent workplaces, across all industrial sectors’ (SAI, 2015).

However, Wilshaw (2011) argued that certified audits can be a seriously flawed tool that may drive abuses underground and undetected by periodical time-limited appraisals. Additionally, research by Battaglia *et al.* (2010) found that the fashion sector believed that CSR tools such as SA8000® were weak, with their adoption often resulting from external pressures rather than internal commitment. Further doubts about the effectiveness of social marques was demonstrated when Ali Enterprises was awarded the SA8000® certification a month prior to the fire that devastated its premises, killing 254 workers (see Table 6.3), an occurrence which Walsh and Greenhouse (2012) declared to be:

...a huge embarrassment to the factory monitoring system in which many Western garment and electronics companies rely...to provide a coveted seal of approval to their low-cost suppliers in the developing world.

Thus, certification in the fashion sector can have a restricted impact and return a positive (sometimes-false) outcome, giving (at times misleading) assurance about conditions and procedures.

#### 6.4.2. Environmental Concerns

In juxtaposition with the fashion sector’s ‘...history of issues with workers' rights’, Storm (2014) highlighted the challenges created by its ‘...polluting production processes’. These processes have resulted in it being identified as ‘...the world’s second largest industrial polluter behind the oil industry’ (Russell, 2015 b) due to its:



- i. Production of raw materials
- ii. Manufacturing methods
- iii. Packaging
- iv. Modes and distance of distribution
- v. Selling environment
- vi. Consumption activities
- vii. The disposal of products

(Allwood *et al.*, 2007; Greenpeace, 2012)

These environmental impacts were illustrated by Defra (the UK Government's Department for Environment, Food and Rural Affairs) using cotton production as an example of a polluting supply chain (Figure 6.1).

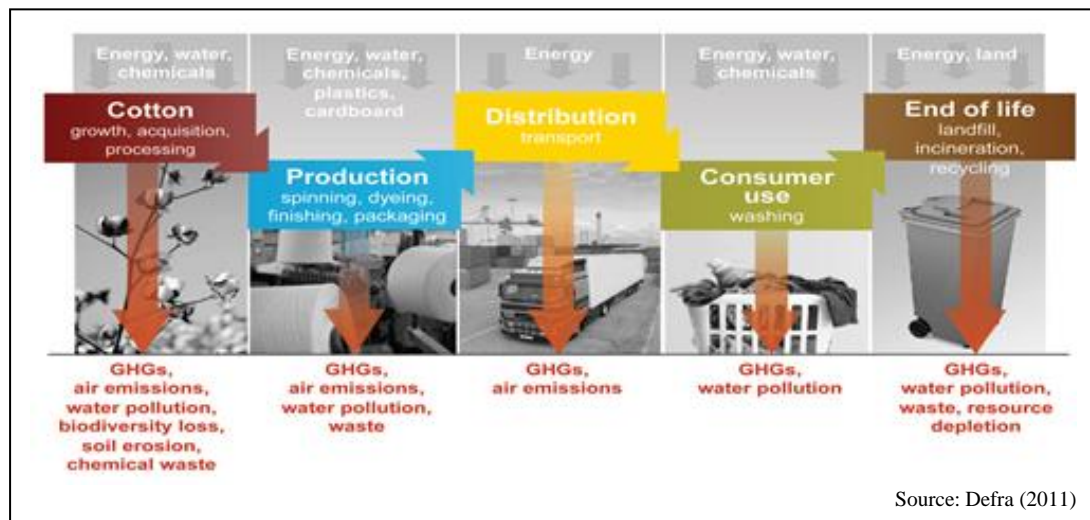


Figure 6.1. Environmental impacts of the cotton lifecycle

However, Huber and Wirl (1998: 70) highlighted the debate over who is responsible for counteracting environmental impacts by considering the 'polluter pays principle', which is usually applied to industry (see Section 2.2.1), compared to the 'pollutee pays principle', which is generally seen as society paying. In the fashion sector, if pollution is caused by the manufacture of apparel commissioned by a UK-based brand to satisfy its consumer demand, the polluter could be deemed as either:

- i. the factory producing the garments
- ii. the brand commissioning the item's production and transportation
- iii. the purchaser for whom the item was produced in the first place

Thus, assigning responsibility for managing and decreasing the externalities created by apparel production and consumption is not necessarily a straightforward task.

#### 6.5. Change makers (Objectives i-iv)

In an effort to play its part in creating solutions, Smith (2015 b) claimed that (over the last ten years) the fashion sector has moved towards greater production transparency, improved chemical management and a greater focus on closed loop production, based on 'cradle-to-cradle' resource management (Kumar and Putnam, 2008). As such, apparel has relevance to the EU's 'Circular Economy' drive to minimise waste (European Commission, 2015) and campaigns to reduce, reuse and recycle (Scottish Government, 2017). In addition, improved chemical management in the fashion sector has been fuelled by mandatory directives like REACH (see Section 3.4.1), as well as by the previously mentioned voluntary action through certification and standards, such as the Better Cotton Initiative (see Section 3.3.3) and the Soil Association's Global Organic Textile Standard (GOTS) (see Section 3.3.2).

Even so, whilst H&M, Puma and Inditex (Zara) are continuing to source organic cotton, Walmart/Asda has reduced its use of certified fibre, with Next, Tesco, Arcadia Group and Primark withdrawing from the market (Rustin, 2014). Likewise, despite being linked to the high-profile Fairtrade brand, sales of certified cotton had fallen by 2014 and resulted in the company's original traceability programme being discontinued (*ibid*). Therefore, although ecologically- and sociologically-sympathetic options are available, the commitment of fashion sector brands to source ethically produced raw materials is variable.

From a market demand perspective, Birtwistle and Moore (2007) concluded that awareness of the negative effects of high levels of apparel consumption had failed to stimulate consumers' interest in potential social, environmental or ethical impacts. Supporting their argument, Potts (2013) claimed that:

There are very few consumers that can say environmental concerns cross their minds when they are browsing the rails of their favourite store...[adding that]...for the large part, sustainability issues surrounding apparel seem to have not yet entered the wider consumer consciousness.

As a result, despite the research organisation YouGov's claim that 78% of consumers want to know more about how and where garments are made (Butler, 2006), Joergens (2006) suggested that there is little evidence that knowledge of provenance has an effect on consumption of garments. In addition, Goworek *et al.* (2012) found that, coupled with a lack of awareness about environmental impacts, participants in their research had limited concern regarding sustainability related issues. Conversely, Iwanow *et al.* (2005) found that factors such as price, quality and style had a greater influence on apparel purchase behaviour than concerns about the ethical practices of brands or their suppliers. Their research reasoned that personal motives rather than societal issues stimulated respondents' apparel purchases and that as a result, it might be erroneous for companies to assign sizeable budgets to the marketing of ethical policies.

Taken as a whole, the body of research suggests that the potential for consumers to be the drivers of business-practice change in the fashion sector is limited. In contrast, company decision-makers who directly influence corporate values through personal predilection or affiliation (Caniato *et al.*, 2012), coupled with mandatory enforcement by legislators (Chi, 2011), were potentially more effective motivators.

Therefore, to explore in further depth the actions of companies and the reactions of individuals concerning ethical business practice disclosure, the current research analysed the fashion sector's de facto application of strategic CSRS communications and investigated how stakeholders respond to the disseminated information.

## CHAPTER 7. RESEARCH DESIGN

Setting out the foundations upon which research as a process is based, Cohen *et al.* (2011: 3) asserted that:

...ontological assumptions (assumptions about the nature of reality and the nature of things) give rise to epistemological assumptions (ways of researching and enquiring into the nature of reality and the nature of things); these, in turn, give rise to methodological considerations; and these in turn, give rise to the issues of instrumentation and data collection.

Having explored the theoretical underpinnings and practical realities relevant to the field of enquiry in the review of literature and the contextual setting in Chapters 1-6, Chapter 7 identifies the epistemology that supports the design of the methodological framework for the primary research (Section 7.1), defends the data collection and analysis methods used (Section 7.2) and identifies ethical considerations and limitations (Sections 7.3 and 7.4). It further explains how the stages of the study coexist mutually and collectively (Patton, 2002) enabling the Research Problem to be examined, and the Aim and Objectives to be achieved.

### 7.1. Research foundations

Ontology is based on having a belief about what can and does exist (Fleetwood, 2004) and provides the foundation upon which a research framework can be formulated (Aaker *et al.*, 2013). The research proposed that, at a time when concern over business behaviours and consumption consequences are leading to an increase in CSRS-related mechanisms, the lack of consistency in communicating business-responsibility information has the potential to affect stakeholders' determination of a company's legitimacy and business practice credibility. Whilst the current study adds to the body of knowledge regarding the strategic communication of CSRS-related information (called for by Arvidsson, 2010) and its influence in stakeholder actions (identified as a subject for further research by Hoover and

Pepper, 2016), it also assisted the development of a communication framework that contributes to the advancement of stakeholder knowledge, informing perceptions and supporting behaviour change.

#### 7.1.1. Personal Motivations and Their Influence on Ontology, Epistemology and Methodology

Interest in the area of marketing communications in the business sector has endured throughout my career, from both academic and practical perspectives. Having started my career in the fashion industry with a company exporting to markets in Europe, Japan and USA, I subsequently entered academia teaching marketing management to students of fashion business, design and clothing technology. Reflecting and supporting my subjects and specialisms, I have worked to gain professional qualifications at the highest levels in marketing (Fellow of the Chartered Institute of Marketing - FCIM), textiles and fashion (Fellow of the Textile Institute – CText FTI) and higher education (Fellow of the Higher Education Academy - FHEA). Alongside academic roles of increasing seniority involving teaching and research, I have used my professional knowledge and experience to conduct national and international consultancy and third-stream funding initiatives with the UN and WTO, through the International Trade Centre in Geneva, the EU, British Council, both Westminster and Scottish Governments, and individual businesses. During my PhD studies, I have put into practice the theoretical expertise I have gained in CSRS and marketing by collaborating in the founding of the ‘Scottish Borders Business Forum’, which represents forty-plus trade associations, public and private sector groupings and charitable bodies, and this involvement led me to become the Bid Lead/Principle Investigator for a £750,000 Scottish Government backed project aimed at ‘Developing the Young Workforce’.

My academic profile underpins my pragmatic approach to reality, which Denzin (2012: 82) described as a ‘...doctrine of meaning, a theory of truth...[whereby an individual]...

examines and inspects, and reflects on an action and its consequences'. Synonymous with a pragmatic philosophy is the creation of modifications, improvements and advancements to current practice (Türer, 2008), by engaging with political and social movements (Morrison, 2016) in the generation of new behaviour-guiding paradigms (Morgan, 2014). Thus, the epistemology of the current research combines theory and practice through a pragmatic philosophy that emphasises rational value (especially in how a research strategy can contribute to problem-solving) to progress current thinking and its application.

Illustrating the use of the pragmatist philosophy in research related to business communications' strategies, Baker and Schaltegger (2015) applied it to stakeholders' interpretation of the contents of accountancy reports and how interested parties engender change within organisations. Likewise, Nørreklit *et al.* (2016) used pragmatic constructivism to investigate organizational reality instead of the traditionally favoured realism and critical theories. Suggesting that studying actual processes '...makes it possible to analyse the dynamic introduction of new practices and norms' (p. 274), Nørreklit *et al.* further added that pragmatic constructivism could support the need for additional methodological and conceptual development in current and accepted practices. Hence, the application of pragmatism in the disciplines related to the current research's areas of ethical communications and stakeholder behaviours present a means by which new approaches can be generated, creating outcomes that are designed to provide results that benefit both academics and practitioners alike (Randall and Mello, 2012).

#### 7.1.2. Research Rationale and Methodological framework

In order to justify the data collection and analysis methods used, a clear and explicit research strategy rationale is needed (Denscombe, 2010). Pragmatism focuses on the research problem and utilises the most appropriate methods for generating the sought after data

(Creswell, 2009). According to Feilzer (2010: 14), it provides a guide for not only 'top-down' deductive methods based on collective objective actuality, but also for abductive research by looking for the best possible explanation of a phenomena and inductive reasoning through exploring what individuals subjectively perceive as the truth. Analysing the objective and subjective dimensions in social reality, Bar Greenfield (1975) and Cohen *et al.* (2011) emphasized the differences that are evident between collectivist and individualistic approaches by highlighting the rational, actuality, universality, scientific and process order aspects dominant in objectivity, compared to the idealistic, seeking of meaning and sense-making, interpretative approach illustrated by subjectivity (Table 7.1).

Table 7.1. Objective and subjective conceptions of social reality

CONCEPTIONS OF SOCIAL REALITY		
Comparison Dimensions	Objective	Subjective
Philosophical basis	Realism: the world exists and its actuality can be studied.	Idealism: although the world exist, individuals interpreted it in different ways as they perceive it through the lens of their own circumstances and experiences.
The role of social science	Universal laws of society and human conduct predominate.	Discovering and interpreting peoples perspectives of the world they inhabit.
Basic units of social reality	A collectivist approach to society or organisations	Individuals acting singly or together.
Methods of understanding	Identifying and comprehending the factors that permit the collectivist to exist.	Discovering and interpreting the subjective meanings given by individuals to their action.
Theory	A rational explanation deduced through research to explain human behaviour	The sense-making sets of meanings which people use to interpret and explain their world and behaviours.
Research	Theory validation by experimental or quasi-experimental methods	The search for meaningful relationships and discovering the consequences of actions.
Methodology	Employing mathematical models and quantitative analysis to abstract reality	Analysing language and meaning to compare and interpret reality
Society	Ordered and governed by a uniform set of secondary rules and obligations determined by a society's agreed values.	Managed by the values of individuals who have access to power.
Organisations	Goal orientated instruments designed to generate order for both society and individuals.	Created by individuals to achieve their goals.
Organisational pathologies	Organisations fail to satisfy social and individual expectations and values.	Conflicts created by the goals of diverse individuals.
Prescription for change	Structural and process change to align the organisation with society's values and the expectations of individuals.	Identify the individuals causing conflict and create change in their values.

Adapted from Bar Greenfield (1975) and Cohen *et al.* (2011)

Bringing the objective and subjective paradigms together, the current research involved pragmatically satisfying the twin requirements of understanding the strategic communication of ethical business practices (objective paradigm) and interpreting how



CSRS information dissemination affects stakeholder knowledge, perception and behaviour (subjective paradigm).

In a similar study to the research undertaken for this thesis, Brennan *et al.* (2013) examined the communications' strategy of 16 fashion sector brands and concluded that the complexity of CSR communications is based on the dynamic and interactive intersections and negotiations that take place between organisations and their audiences, which creates a constant construction and reconstruction of CSR structures, processes and policies.

Brennan *et al.* further added that:

CSR communications cannot be fully understood from the perspective of the issuer, but have to be conceptualised and analysed as a two-way dialogic process akin to conversation (p. 677).

Therefore, the current research eschewed sole reliance on individual philosophical doctrines, for example the scientific principles of positivism, the tangible certainty of realism, or the subjective dominance of interpretivism, by pragmatically embracing a mixed methods strategy that combined the perspectives of the information source and message receiver. It involved objective deduction through quantitative data measurement (to determine current ethical business practices by investigating and identifying trends in CSRS communication – Objectives i & iii) whilst, contrastingly, seeking subjective behavioural interpretations through inductive qualitative exploration (to ascertain the views of stakeholders regarding their current knowledge, perceptions and behaviours, and their thoughts on potential disclosure methods – Objectives ii, iii & iv).

As the findings from the initial quantitative data measurement stage of the research provided emergent themes for the qualitative data collection, the format adopted was a 'sequential

explanatory' research design; which contrasts with sequential exploration whereby a qualitative component is followed by quantitative data collection (Hesse-Biber, 2010: 100). The sequential explanatory mixed methods design enabled the data collected through divergent methods to be interwoven, creating methodological triangulation and in-depth understanding (Denzin, 2012), which enhanced the research insights (Pansiri, 2005). Table 7.2 contains a summary of the framework that supported the current research, whilst Section 7.2 gives further explanation to the practical application of the methods employed.

Table 7.2. Supporting framework for the current research

<b>SUPPORTING FRAMEWORK</b>	
Content area and field of study	Communicating ethical business practices and its effects on the knowledge, perception and behaviour of stakeholders.
Philosophical foundations	Pragmatism.
Theoretical foundations	Ethical and CSRS related theories – Kantianism (deontological), Utilitarianism (teleological), legitimacy theory & social responsibility; primary and secondary rules in society; isomorphism, decision-making, & nudge theory; stakeholder theory; communication process & hierarchy-of-effects models; Tricomponent Attitude Model.
Content purpose	Understand the strategic communication of ethical business behaviours and the effect it has on stakeholders' awareness and comprehension; and to develop a communication framework that contributes to the advancement of stakeholder knowledge, informing perceptions and supporting behaviour change.
<b>QUANTITATIVE STRAND</b>	
Sample	Non-probability sampling involving five brands' websites.
Data collection	A longitudinal content analysis of CSRS-related website information between 2008-2012.
Data analysis	Content analysis involving numerical identification of actions-based indicators comprising of voluntary codes, standards and mandatory obligations (deontological framework), and consequences focused-collaborative partnerships (teleological framework); divided by topic (social, environmental or general).
<b>QUALITATIVE STRAND</b>	
Sample	Key informants (non-probability dimensional sampling based on the BSI Ethical Fashion Stakeholder Map and the current research's Communications' Pool) and consumers identified by age (non-probability snowball sampling).
Data collection	15 semi-structured, one-to-one interviews with experts and five focus groups with consumers.
Data analysis	Thematic analysis based on the stakeholder theory and the Tricomponent Attitude Model, using NVivo.
<b>MIXED METHODS FEATURES</b>	
Reasoning for mixed methods	The need to identify and analyse the strategies employed by brands to communicate their CSRS-related information, prior to exploring key informant and consumer opinions of current and future provision.
Timing of strands	Sequential explanatory design (quantitative and then qualitative).
Priority of strands	Qualitative strand outcomes dominate over the quantitative element.
Primary points of mixing: points of interface	Research design, data interpretation, conclusions and recommendations.
Mixing of the strands	Theoretical framework - collect the data to form a cohesive theoretical argument to address the research problem. Merge - to gain a better understanding of the current situation and need for change (shown through the quantitative results), which was explored through the depth gained from qualitative techniques. Interpretation - to address the results from the quantitative phase, by exploring through qualitative methods, participant responses regarding CSRS
<b>MIXED METHODS DESIGN</b>	
Mixed methods approach	Iterative - deductive followed by inductive.
Mixed methods design type	Sequential explanatory.
Notation	(quantitative → QUALITATIVE = explain significant factors) + (quantitative + qualitative = complete understanding/ triangulation) = contribution through the development of existing knowledge and a new framework proposal.

Section headings adapted and extended from Creswell and Plano Clark (2011)

## 7.2. Research methods - practical application

The research undertaken to address the Research Problem and meet the Aim and Objectives, utilised an iterative mixed methods framework, with a two-phase sequential explanatory research design, where quantitative research preceded a qualitative phase. Whilst detailing the techniques and procedures that were employed during the practical application of the current study, Figure 7.1 also serves to illustrate the sequencing and inter-linkages that informed the relationships between the research phases within which the research process was administered, data collected and analysis undertaken.

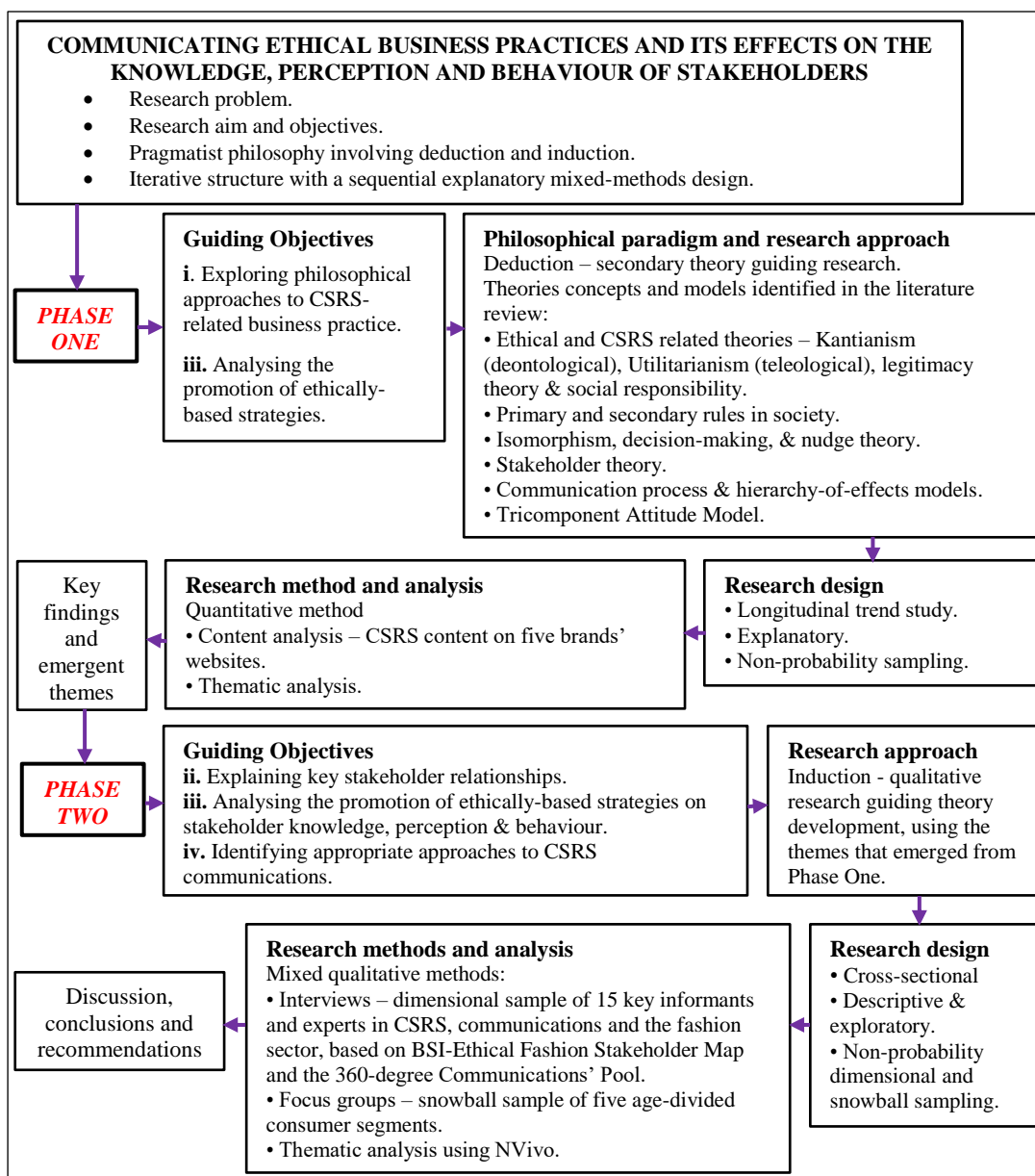


Figure 7.1. Research process flow-chart

### 7.2.1. Secondary research

According to Bryman (2012), studying the opinions of other authors enables trends in reasoning to be tracked and relationships between variables that had not previously been evident to be identified. Therefore, a review of literature was undertaken to understand contemporary thinking and background to the theoretical debates related to business ethics,

stakeholders, CSRS strategy content and communications (relevant to Objectives i-iv). The review revealed disparities in authors' views regarding:

- i. The nature and norms that constitute ethical business practices and the different terms used to identify meaning and application (Objective i) – the current research identified a wide range of models relating to the identification and communication of ethical business practices and highlighted the divide between deontological (action-based) and teleological (consequences) approaches. However, Hoover and Pepper (2015) emphasised the need for further investigation into how these two approaches affect stakeholders' comprehension of ethical issues.
- ii. The most advantageous balance between voluntary, self and co-regulatory, and mandatory constituents in a CSRS strategy (Objectives i & iv), which would support Arvidsson's concept of 'focus shift' – four CSRS-related models and frameworks were analysed and economic and ethical factors were identified as being essential components, with legal, political, social, philanthropic and emerging issues also cited. In addition, whilst voluntary initiatives that encouraged acquiescence were found to be ambiguous, the specific doctrine of mandatory obligations lacked flexibility and responsiveness, with the balance between the two often being related to political expediency. The resulting lack of connectedness between the configuration of current CSRS-related models and frameworks highlighted the need for further research to combine key components in a contemporary, functional and efficient format.
- iii. The identification of key change-making stakeholders (Objectives ii & iii), who would populate Arvidsson's concept of 'focus enlargement' – individual authors viewed the CSRS debate through the lens of their preferred stakeholders, with each viewing their involvement to be crucial to change. However, in the fashion sector, the positions adopted by internal decision-makers and legislators were believed to be key, whilst consumers in general were seen to lack motivation to canvas for change. Therefore, CSRS-related information needs to be communicated in a meaningful way, enabling those with a clear interest in the ethical behaviours of companies to be accommodated, whilst not excluding stakeholders that are less knowledgeable or committed from exploring the issues involved.
- iv. The optimal means by which ethical information should be communicated (objective iv), encompassing both 'focus shift' and 'focus enlargement' – annual reports and sustainability-focused documents were identified as the conventional methods of

CSRS reporting. However, with the increasing use of the internet clearly evident, there was little discussion on how electronic communications could enhance engagement with stakeholders through the development of innovative and interactive digital methods of CSRS disclosure. Further exploration is needed to determine if such changes would encourage engagement and positively impact on stakeholders' knowledge, perception and behaviours.

Despite there being limitations to achieving theoretical advancement by examining secondary literature in isolation (Bryman, 2012), the review provided direction as to the methodological approaches taken by other researchers (Creswell, 2009). Hence, the design of the primary data collection for the current research was informed by the ontological, epistemological and methodological insights gained from the secondary data review.

#### 7.2.2. Primary research

The primary research methodology involved a two-phase sequential explanatory format. Phase 1 used a deductive method to investigate how fashion brands communicate information about their ethical business practices (see Section 7.2.2.1); whilst Phase 2 employed inductive methods to explore the effect of CSRS information dissemination on stakeholders' knowledge, perception and behaviour (see Section 7.2.2.2).

##### 7.2.2.1. Phase 1 – determining current practices in ethical communication

The first phase of the primary research focused on two of the four Objectives (i & iii) set out in Section 1.1, by considering Arvidsson's (2010) 'focus shift' and brand legitimation by means of ethical communications. A quantitative data collection method was chosen for this phase of the research, due to its capacity to generate objective numerical data for the purpose of describing and explaining phenomena (Babbie, 1998). The quantitative method selected

involved a longitudinal, content analysis, trend study to analyse the strategic web-based CSRS-related communications of sample brands.

### *Content Analysis*

An examination of CSR-related information on the public-facing electronic communication channels, namely the websites of the five most-frequently named brands identified by the questionnaire participants in the previous research, was undertaken to categorise the current strategies employed by fashion sector companies to communicate CSRS-related information. As a research method, content analysis has been regularly used for examining data by selecting items (often documents) and systematically translating their content into units for evaluation (Collis and Hussey, 2009). Being an unobtrusive method of data collection, it involves the observation or reading of data (Kolbe and Burnett, 1991), which occurs without direct contact or interaction with the content originator (Bryman, 2012). According to Krippendorff (2004: 18) content analysis can be employed to make ‘...replicable and valid inferences from texts (or other meaningful matter) to the contexts of their use’, and can therefore support analysis and management decision-making (Wheeler, 1988).

As a method of investigation, content analysis has been employed by social scientists since the beginning of the twentieth century (Robson, 2011) when it was initially used by authors, including Lasswell and Blumenstock (1939), Kaplan (1943) and Berelson (1952), to evaluate propaganda after the First World War. Highlighting the systematic and quantitative application of the method, Berelson (1952: 18) claimed that an ‘...objective, systematic, and quantitative description of the manifest content of communication’ could be achieved, which can identify substance in a body of discourse (Kaplan, 1943). Thus, content analysis was traditionally seen as a quantitative method, with a function to record what has taken place rather than to suggest why it has transpired (Saunders *et al.*, 2009). Conversely, the systematic and contextual analysis of communications can be applied qualitatively



(Krippendorff, 2004; Collis and Hussey, 2009) through the retrieval and analysis of documents for their meaning and significance (Grbich, 2013). However, such qualitative deliberations can be difficult, due to the complexities of determining (by viewing and analysing content in isolation) why brands have made particular selection and presentation decisions.

Despite this potential limitation, Aaker *et al.* (2013) highlighted the growing contemporary popularity of content analysis as a data-gathering method. Researchers using this technique include Haider (2012) who applied the method to environmental information accessed online, with the research finding that informing and engaging with consumers assisted in their decision-making. Likewise, Kim *et al.* (2007) used content analysis to evaluate fashion apparel sites to determine the high task-relevant cues that facilitate purchase, compared to low task-relevant cues that enhance shopping experiences. In addition, it has also been used as a method of data-collection to evaluate mission statements, intellectual capital and ethical documents, by:

- i. Halici and Kucukaslan (2005) who identified 36 common statement types (from referring to high quality production, through to supplier satisfaction and union relations) across the documentation of 192 companies.
- ii. Abhayawansa (2011) with research finding that information could be coded by communication-attributes, based on presented evidence (text, numerical or visuals), tenor of reporting (positive, neutral or negative) and time orientation (past, present or future).
- iii. Sattari *et al.* (2011) who concluded that many mission statements were difficult to decipher and required at least graduate level reading ability.

Baring the strengths and weaknesses of content analysis in mind, analysis for Phase 1 of the current research focused on the quantitative identification and recording of content, with exploration of company reasoning considered in the qualitative interviews with key informants in Phase 2.

### *Longitudinal Data Collection*

The content analysis pursued in the current research focused on the comparison of CSRS-related information on the sample companies' websites. In a similar study, Pedersen and Gwozdz (2014: 261) noted that their 'one-time survey' was inadequate to understand in any depth the dynamics between CSR pressures and corporate responses, and called for longitudinal research to be undertaken. Conversely, Vurro and Perrini (2011) examined a sample of companies over an extended period. Their research found that *the way* companies structured disseminated data outweighed *the quantity* of disclosure as the crucial determinant of information utility, especially regarding its breadth and delivery uniformity across stakeholder groups. Anticipating the limitations of single surveys, the current research collected CSRS-related content data using a four-stage longitudinal trend study (starting in May 2008, then November 2009, May 2011 and November 2012), which enabled an analysis of changes, modifications or continuations in approach, to the scope and complexity of the brands' CSRS strategy content as annual budgets were allocated and planned actions initiated.

### *Sampling Method and Selection Criteria*

Using content analysis as part of the process of data collection requires the identification of an appropriate sample. There are two main sampling techniques:

- i. Probability (also called representative) sampling aims to encapsulate the views of the masses and keep sampling errors to a minimum, but it can be complex to administer.
- ii. Non-probability (also referred to as judgemental) sampling, whereby some units of the population are more likely than others to be selected (Saunders *et al.*, 2009), is not designed to produce data that is representative of the general population. However, Cohen *et al.* (2011: 155) claimed a non-probability sample is 'perfectly adequate' to prelude a main study or where the targeted knowledge of a particular group is sought.

As the current research had a specific contextual setting centred on the business practices of the fashion sector, it restricted the range of possible companies for the analysis. For this reason, non-probability sampling was deemed to be the most appropriate method by which a suitable sample could be formulated to address Objective i, which required an evaluation of brand engagement with voluntary ethical initiatives, self-regulatory and co-regulatory systems, and mandatory obligations (see Section 1.1).

To facilitate this assessment, results from a questionnaire previously administered by the author of this study were used to identify brands from where consumers frequently purchased apparel. The brands cited were formed into a list of fashion sector companies, with the five most-frequently named brands creating a sample base that could be used by the current research. The five brands were subsequently evaluated through a periodic assessment of trends (Veal, 2005), involving a quantitative, four-stage, longitudinal content analysis of CSRS-related information dissemination via the named companies' websites.

#### *Data Analysis Framework*

Pedersen and Gwozdz (2014) observed that there were challenges when measuring ethics in the fashion sector, due to the wide number of paradigms currently in use and the imprecise nature of the CSR construct. Therefore, to support effectiveness and consistency of data collection and evaluation during the successive surveys, a quantitative 'thematic analysis' approach was taken (Gomm, 2004). Creating a content frame (or content framework) to identify pertinent themes for data evaluation (*ibid*), based on evaluative units with clearly identifiable, discrete, mutually exclusive, quantifiable elements (Robson, 2011), involved classifying text, for example by assigning statements, sentences or words to categories in a predetermined system (Flick, 2011). With Babbie (1998) advising that there are two basic approaches to the process of quantitative coding, either generating codes directly from

current data or utilising a coding scheme developed by other researchers, the content frame criteria selected for the current content analysis was two-fold, namely:

- i. Direct from data - the accessibility of a brand's CSRS-related information via the WWW was designated as being from either primary (brand site) or secondary (generic information from a corporate site) and encompassed:
  - a. Whether CSRS was identified on a brand's home (or landing) page.
  - b. The quantity of pages (determined in hardcopy, A4-sized printed format) of CSRS information.
- ii. Other researcher's coding - the systematic counting of a brand's ethical indicators was adapted from Hoover and Pepper (2015) and comprised of:
  - a. Deontological indicators – encompassing named mandatory regulations, directives and laws, and voluntary standards and codes.
  - b. Teleological indicators – represented by collaborations with NGOs, SIGs and partner organisations that focus on reducing consequences and maximizing benefits.

The deontological and teleological categories were further divided by their alignment to whether they had a social, environmental or general focus as reflected in various social responsibility paradigms identified in Table 2.2.

During the search for information upon which the content analysis was based, every effort was made to include all primary and secondary CSRS-related data made available by each brand. Once the data had been categorised, the brands' content was graded for the quantity and diversity of CSRS-related information included, with key substantive points identified and discussed. The themes emerging from Phase 1 of the study formed a basis for the subsequent qualitative methods in Phase 2.

#### 7.2.2.2. Phase 2 – exploring the effect of disseminated CSRS information

Phase 2 was designed to explore the affect that the communication of CSRS-related information has on stakeholders' awareness and comprehension, and to develop a communication framework that contributes to the advancement of stakeholder knowledge, informing perceptions and supporting behaviour change. Focusing on Arvidsson's (2010: 351) concept of 'focus enlargement' through the engagement of interested parties beyond the shareholder category, the second stage of the research used qualitative methods to ascertain stakeholders' opinions regarding CSRS-related information disseminated by companies.

Babbie (1998: 390) defined qualitative research as a '...nonnumerical examination and interpretation of observations, for the purpose of discovering underlying meanings and patterns of relationships'. Bryman (2012: 209) added that it is a prominent data-collection strategy that aims to elicit a wide variety of information from respondents regarding their '...own behaviour or that of others; attitudes; norms; beliefs; and values'. Hence, qualitative methods were used in this investigation to explore the feelings, opinions, attitudes and motivations of the participants in more depth than would be possible through quantitative research techniques (Brassington and Pettitt, 2013).

In qualitative research, interviews and focus groups are frequently used to identify patterns of behaviour by divergent groups by ascertaining the thoughts and opinions of stakeholders (Creswell, 2009), including consumers (Green and Peloza, 2011), employees (Rodrigo and Arenas, 2008) and managers (Fray, 2007). As a way of achieving depth in rich data exploration, Aaker *et al.* (2013: 152) claimed that interviewing is '...especially effective with busy executives, technical experts, and thought leaders'. Likewise, Hair *et al.* (2003: 236) identified the five major advantages of focus groups being that they:

- i. 'stimulate new ideas, thoughts and feelings about a topic
- ii. foster understanding of why people act or behave in certain market situations
- iii. allow client participation
- iv. elicit wide-ranging flesh-and-blood consumer responses
- v. can bring together hard-to-reach subject groups'

Therefore, to ascertain the responses of key stakeholders to the information disseminated by brands regarding their business practices, the current research employed a mixed-methods qualitative strategy, comprised of 15 semi-structured in-depth interviews with key informants and five semi-structured focus groups with consumers. In contrast to the deductive longitudinal approach of Phase 1 (see Section 7.2.2.1), the second phase of the current research utilised a cross-sectional time horizon, defined by Saunders *et al.* (2009: 155) as a '...snapshot... [involving]...the study of a particular phenomenon (or phenomena) at a particular time'. As a result, the interviews and focus groups were undertaken in parallel, in no particular date order during 2013/14, at the convenience of the participants, taking their work and other commitments into consideration.

### *Behavioural Models*

Components of key behavioural models were explored for use in the interviews and focus groups to fulfil the research aim of investigating stakeholders' awareness and comprehension. Understanding the purchase predisposition is the basic purpose of the Multi-Attribute Model (Wilkie and Pessemier, 1973) through its consideration of salient beliefs, object-attribute linkages (probability of importance) and the evaluation of that importance. The limitation of this model for the current study is that a value assigned by an individual does not always indicate their actual behaviour. Similarly, whilst the Theory of Reasoned Action encompassed background influencers (individual, social and knowledge) that effect intentions (Fishbein and Ajzen, 2010), the current research was focused on what participants currently do, rather than forecasting behaviours. Highlighting the reasoning that underpins

existing behaviours, Evans *et al.* (2009) proposed that one of the most enduring models was Rosenberg and Hovland's conception of attitudes model (commonly referred to as the three component, or Tricomponent Attitude Model), which combines cognition (knowledge and understanding); affective responses (perceptions, feelings and emotions); and a conative behavioural component (likelihood, tendency or a predisposition to action) (Rosenberg and Hovland, 1960; Triandis, 1971). Applying the Tricomponent Attitude Model in the current research through the interviews and focus groups enabled the exploration of stakeholders' knowledge of ethical practices in the fashion sector (cognitive component), how they perceive relevant issues (affective component) and whether their level of understanding impacts on their behaviour or actions (conative component).

### *Interviews*

Focusing specifically on the interviews, this method was designed to access expert opinions and sector based insights regarding the promotion of ethical behaviours, and to provide inputs into the development of a communication framework that contributes to the advancement of stakeholder knowledge, informing perceptions and supporting behaviour change. Key informant interviews have been used by other authors researching CSRS marketing communications, with examples including LeCren and Ozanne (2011) who undertook eight in-depth interviews with leading and proactive corporate environmental organisations and found that marketing message consistency was enhanced where gaps between rhetoric and reality were minimised, and Fray (2007) who conducted interviews with the managers of six organisations to explore the key points of their ethical strategies and reported that points of reference that corresponded to values were optimal. Thus, utilising interviews in the current research enabled a range of perspectives to be accessed, with participants' offering concurring and contrasting opinions on ethical communications.

### *Sampling Method and Selection Criteria*

The method of interview participant selection in the current research was dimensional sampling, which involved identifying at least one key informant to speak for the individual factors thought to be of importance in a debate (Robson, 2011). As an extension of non-purposive quota sampling, the dimensional approach was chosen over other sampling procedures because it facilitated the examination of the specific sectors involved in the discipline of ethical communications.

The sector dimensions included in the sample were drawn from the primary and secondary, internal, micro- macro and peripheral environment stakeholders, which were identified by the 360-degree Communications' Pool Model (see Figure 4.2) and the contextually relevant 'Ethical Fashion Stakeholder Map' that was devised by Varbeva-Daley and Lissaur (2006) for the British Standards Institution (BSI) (Figure 7.2).

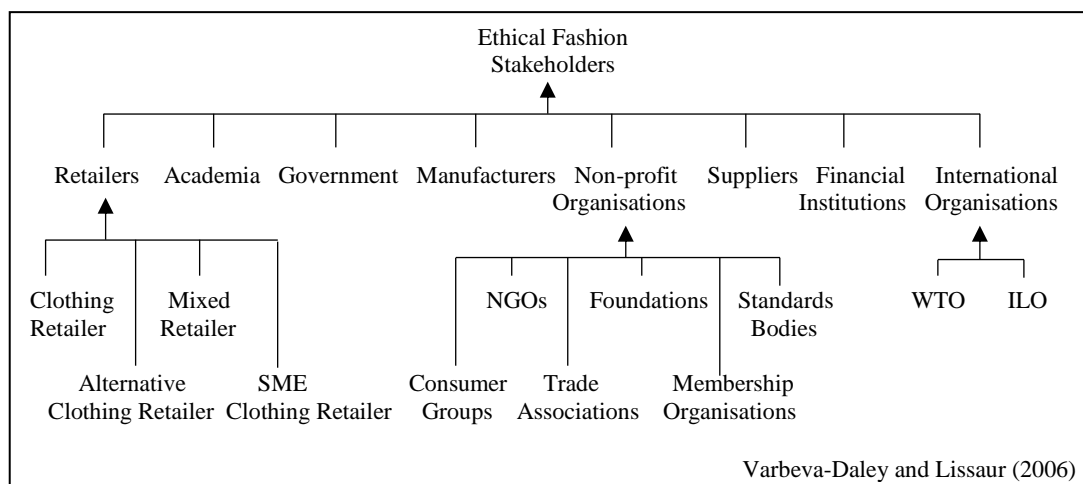


Figure 7.2. BSI - Ethical Fashion Stakeholder Map

Having identified the required range of sectors, individual participants for the targeted disciplines were identified through a variety of methods, including press stories, website biographies, third-party recommendations and the research author's previous contacts gained through the international, national and regional CSRS-related initiatives (identified in



Section 7.1.1), as well as through conferences and seminars. Once contact details had been secured, an approach was made by either letter or email. On receiving a positive reply, a time, date and mode of communication was agreed, ranging from face-to-face interviews to telephone or Skype for the internationally based participants. Two individuals (a brand manager and a marketing expert) did not to respond to the initial contact, or to further follow-up attempts, and additional names were sought for these sectors. Details of the 15 interviewees and the mode of data collection are summarised in Table 7.3.

Table 7.3. Interviewee participants and interview details

CATEGORY	POSITION OF EXPERTISE	MODE OF INTERVIEW	DATE	
<b>PRIMARY STAKEHOLDERS</b>				
1	Supplier (services) - International communications and marketing expert	Advertising Director for an international publication with a circulation of more than 2.6 million (Alliance for Audited Media, 2016).	Face-to-face	12/03/2013
2	Supplier (services) - Web communications expert	Account Manager at Connect Internet Solutions Ltd.	Face-to-face	06/06/2013
3	Supplier (services) - Commercial environmental auditing company	CEO of Trucost, environmental auditing.	Telephone	07/06/2013
4	Supplier (services) - CSRS Marketing Expert	CEO of Futerra, an 'award-winning' sustainability communications agency (International Union for Conservation of Nature, 2010).	Telephone	24/09/2013
5	Supplier (product) - NGO/International charity	Head of sales and marketing for FWH Creations and Jacobs Well.	Skype	02/06/2014
6	Fashion market brand	Deputy Brand Manager of a UK and international high street fashion brand.	Face-to-face	03/09/2014
7	Local community	Elected Councillor - Executive Member for Economic Development; Planning and Building Standards Committee; Local Review Body; Community Planning Strategic Board; plus 12 additional committees.	Face-to-face	27/10/2014
8	International finance and sustainable supply-chain funding	Senior Strategic Advisor to Tau Investment Management; Senior Research Fellow at the Initiative for Responsible Investment at the Harvard Kennedy School; former Executive Director of the UN-supported Principles for Responsible Investment.	Skype	10/11/2014
<b>SECONDARY STAKEHOLDERS</b>				
9	Not-for-profit organisation - circular economy promotion	Clothing Manager WRAP (the Waste & Resources Action Programme).	Face-to-face	14/04/2013
10	International organisations	UN/WTO advisor and consultant.	Telephone	27/05/2013
11	UK Parliament	Chair of the All-Party Parliamentary Group (APPG) on Ethics and Sustainability, House of Lords, London.	Telephone	20/06/2013
12	Academia - Higher Education	University based Principal Lecturer for External Affairs - fashion department.	Face-to-face	18/12/2013
13	Business Association	CEO of UKFT (UK Fashion and Textile Association).	Telephone	20/06/2014
14	Media representative/ environmental & political activist	Editor of progressive environmental website Bright Green.	Telephone	11/07/2014
15	Standards Body	Sector Content Manager – Sustainability, British Standards Institution.	Telephone	14/08/2014

Sources: International Union for Conservation of Nature (2010); Alliance for Audited Media (2016)

### *Interview schedule*

The interviews used a semi-structured approach, whereby a list of areas for discussion were devised to enable the core themes to be covered (Saunders *et al.* 2011), with consideration given to ensure the questions asked fitted the participants' diverse frames of reference (Boeije, 2010). To elicit the participants' views on their role in the promotion of ethical behaviours, as well as their thoughts on the advancement of communications' strategy, the areas covered during the interviews were:

- i. The participant's background.
- ii. The CSRS communication and dissemination role of their organisation.
- iii. The barriers and enablers that effect fashion sector stakeholders' engagement with CSRS.
- iv. Their opinions on a proposed framework for communications.

The broad scope of the questions enabled depth to be expressed in the areas that related to the participant's individual areas of expertise, whilst the areas were further divided to encompass the tricomponent aspect of knowledge development, perception formation and action encouragement (Appendix 1). Prior to its full use as a research tool, the schedule was piloted with three individuals to assess the flow of topics and the nature of likely responses. As no delivery or comprehension queries arose from the piloting, no changes were made to the interview schedule.

### *Focus Groups*

#### *Sampling Method and Selection Criteria*

In parallel to the expert interviews, five consumer-based focus groups were undertaken. The focus groups aimed to investigate the depth of the participants' knowledge, perceptions and behaviour regarding CSRS-related issues in the fashion sector. Determining who the UK fashion market's main consumer segments were, Passport (2016 b) claimed that

womenswear accounted for approximately 56% of the market, with menswear at 29%, and childrenswear being worth 15% of sales (Table 7.4).

Table 7.4. UK apparel market by main sectors (£m)

	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
Womenswear	20,108	20,683	21,492	22,016	22,353	22,454
Menswear	10,493	10,724	11,007	11,299	11,457	11,536
Childrenswear	5,312	5,371	5,462	5,602	5,723	5,798

Source: Passport (2016 b)

Despite three distinct categories being identified in Table 7.4, Brennan (2013) argued that nearly 80% of all purchases are driven by female customers who buy for multiple markets, encompassing womenswear, menswear and childrenswear products. Hence, whilst apparel items may ultimately be consumed by others, women frequently lead the process of selection and purchase across the segment categories. Consequently, women are often the key audience for apparel brands' marketing messages and, as a result, research that indicates their current or future consumption motivations is of interest to fashion sector decision-makers. Accordingly, women participants were selected as relevant to the current research because of their multi-market purchase dominance.

Focusing on the optimum age of participants, the research organisation Mintel (2013) proposed that those in the 18-26 year old bracket were the most fashion conscious, had the greatest propensity to spend on discretionary items such as fashion garments (Mintel, 2006 a), and concentrated their purchases on fast-moving styles (Mintel, 2006 b). Classified by Schiffman *et al.* (2012: 355) as either 'Generation Y' (born between the years 1977 and 1994), the 'millennium generation' or 'echo boomers', Joergens (2006) supported the claim that the 18-26 year old segment were expected to have heightened ecological and sociological awareness by suggesting that they had the potential to '...make a difference by forcing retailers and brands to take action' (p. 362). However, Twenge (2006: 2) referred to

this age group as ‘Generation Me’ due to its ‘...unapologetic focus’ on the individual and their disinterest of others’ needs. In addition, Mintel (2013) identified ‘...a clear shift’ in shopping behaviour through a reduction in spending by young consumers and suggested that new opportunities for fashion brands were being provided by older age groups who were expected to grow in quantity and buying propensity. Taking into consideration shifting consumer trends, and the potential for diverse perspectives on CSRS to be expressed at different life-stages, the range of the participants targeted for the focus groups encompassed a wide spectrum of opinions by including participants divided into five age bands (20s, 30s, 40s, 50s, and 60 and over).

As qualitative methods involve the researcher in the interaction, it was important to avoid (where possible) introducing bias into the exchange, especially when researching in an area such as ethical business practices, where the potential for participants’ responses to be influenced by stereotypes related to what society deems as acceptable behaviours is ever-present. In an effort to limit bias being caused by participants being aware of the researcher’s involvement in the subject of fashion sector ethics and CSRS, the sample selection procedure involved non-probability snowball sampling, whereby a researcher makes an initial contact with an individual or small group of people who are relevant to the research topic, and then uses these to establish contact with others (Bryman, 2012) as each located individual suggests other appropriate subjects (Babbie, 1998).

With the focus groups in the current research concentrating on female consumers, the snowball sample was assembled by the author of the study contacting a known individual (identified by their gender and age) and requesting that they convene a group involving participant numbers of between four and nine female individuals, as suggested by Saunders *et al.* (2009) and Aaker *et al.* (2013). As a result, only one of the individuals from each of the focus groups knew the researcher/facilitator of the sessions. Consequently, the participants

had limited knowledge of the background to the research prior to the data gathering, which was designed to avoid contributors anticipating potential questions and formulating stereotypical answers. The subsequent focus groups involved 26 female participants, which were undertaken in a UK-based location chosen by the original contact, and completed between April and September 2013 (Table 7.5).

Table 7.5. Focus groups and date of completion

AGE RANGE	20s	30s	40s	50s	60+
PARTICIPANT NUMBERS	5	5	5	5	6
DATE	11/09/2013	02/07/2013	27/04/2013	23/09/2013	26/04/2013

#### *Focus Group Schedule*

Similar to the key informant interviews, the focus group data collection utilised a semi-structured format, involving core themes in the areas of fashion sector communications and participants' decision-making. The resulting questions involved:

- i. Identifying the participants' rate of consumption and how they identify a need for an item.
- ii. The process of communication and fashion sector-related information searching (cognitive component).
- iii. Evaluating the alternatives available (affective component).
- iv. Making a purchase (conative component).
- v. Post-purchase evaluation (cognition / affective / conative).

Also explored was the participants' views on a proposed framework for CSRS-related information organisation and communication. As with the interview phase of the research, the focus group schedule was piloted prior to full use, leading to the final schedule as identified in Appendix 2.

#### *Data Analysis Framework for the Interviews and Focus Groups*

Golden-Biddle and Locke (1997) believed that whilst bringing the data together, it should look in two directions; backward to assess what the participants have disclosed and forward

to how that information can resolve the research problem. To assist this process, Corbin and Strauss (2008) identified the process of description, conceptual ordering and theorising for analysing qualitative research data, which involved giving labels to discreet phenomena or concepts, which were then gathered together in categories and led to theory development (Bryman, 2012). Gupta and Hodges (2012) employed this process when they identified six emergent themes (CSR rationales, awareness, decision-making, brand reputation, motivators and education needs) from interviews they conducted into consumers' perceptions and expectations of CSRS in the fashion sector.

The data-gathering sessions in the current research were recorded using an iPad App (BejBej Apps Voice Recorder Pro, Version 2.3) and a digital voice recorder (Sony 4GB IC Recorder), producing a total of 16 hours and 53 minutes of transcribable information (12 hours and 43 minutes from interviews, and four hours and 10 minutes from the focus groups). To be able to categorise the data collected, the interviews and focus groups were transcribed verbatim and evaluated using thematic analysis employing the computer software package NVivo. The results were translated into a data matrix that required an initial template of codes to be collated into categories. The 18 codes identified from the data (Table 7.6) supported four core themes to inform the discussion, namely:

- Current approaches to social responsibility (based on Objective ii)
- Relationships between key stakeholder groups (based on Objective ii)
- The influence of CSRS promotion (based on Objective iii)
- Appropriate approaches to CSRS communications (based on Objective iv)

The codes were further categorised into whether the participant was an expert (interviewee) or consumer (focus group participant), and how many elements from the Tri-component Attitude Model (cognitive - knowledge, affective – emotions, or conative - likelihood) were covered in their responses.

Table 7.6. Phase 2 – Thematic Analysis of Interviews and Focus Groups (themes, codes and categories)

THEMES	CODES	CATEGORIES		
		PARTICIPANTS	TCAM	
Objective ii - Current approaches to social responsibility	CSRS strategy adoption	Expert	COG/AFF/CON	
		Consumer	COG/AFF/CON	
	CSRS remit	Expert	COG/AFF/CON	
		Consumer	COG/AFF/CON	
	CSRS Strategy Content and Ethical Identifiers	Expert	COG/AFF/CON	
		Consumer	COG/AFF/CON	
Objective ii - Relationships between key stakeholder groups	Collaborative partnerships	Expert	COG/AFF/CON	
	Cooperation vs. conflict	Expert	COG/AFF/CON	
		Consumer	CON	
Objective iii - The influence of CSRS promotion	Company controlled CSRS communication channels	Expert	COG/AFF/CON	
		Consumer	COG/AFF/CON	
	Independent CSRS communication channels - media and opinion leaders' news stories	Expert	COG/AFF	
		Consumer	COG/AFF/CON	
	Reactions to CSRS Promotional Strategies:	- Triggers (positive)	Expert	COG/AFF/CON
			Consumer	AFF/CON
		- Triggers (negative)	Expert	COG/AFF/CON
			Consumer	COG/AFF
		- Filters (active)	Expert	COG/AFF/CON
			Consumer	COG/AFF/CON
		- Filters (passive)	Expert	AFF
			Consumer	COG/AFF/CON
		- Blockers/barriers (active)	Expert	AFF
			Consumer	AFF/CON
- Blockers/barriers (passive)		Expert	AFF/CON	
		Consumer	COG/AFF/CON	
Objective iv - Appropriate approaches to CSRS communications	Current CSRS Disclosure Frameworks and Mechanisms	Expert	COG/AFF/CON	
		Consumer	COG/AFF/CON	
	Design Priorities	Expert	COG/AFF/CON	
		Consumer	AFF	
	A New Communication Framework – fine-tuning the proposal	Expert	COG/AFF/CON	
		Consumer	CON	
	Suggested Framework Hosts	Expert	COG/AFF/CON	
		Consumer	COG/AFF/CON	
	Potential Framework Users	Expert	COG/AFF/CON	
		Consumer	COG/CON	

Key:

TCAM – Tri-component Attitude Model

COG – cognition (knowledge)

AFF – affective responses (feelings and perception)

CON – conative component (behavioural likelihood and tendency)

Of the 18 codes identified by the data (Table 7.6), only 16 applied to the focus groups, because comments related to two codes, namely ‘collaborative partnerships’ and ‘current frameworks and mechanisms’ were limited to responses from the expert participants. The findings from the individual data-gathering sessions were compared and contrasted to identify similarities and differences across the perspectives offered by the expert participant and between the consumer age groups.

### 7.3. Ethical Considerations

Robson (2011) emphasised that it is essential to make clear how ethical obligations in research have been achieved. Accordingly, the research process complied with the appropriate ethical policies as stipulated by university procedures.

The content analysis involved information published openly on websites and, resultantly, the data collected did not constitute any confidentiality concerns. However, as the interviews and focus groups involved human participants, it was essential to ensure that their contribution was voluntary, confidential or anonymous, and was achieved without causing risks or disadvantages (Firebaugh, 2008), with the key principles of respect, competence, responsibility and integrity embedded in the data-collection process (British Psychological Society, 2009).

The British Educational Research Association (2011) defined voluntary informed consent as indicating that engagement in the research is undertaken without duress and that participants are informed of their right to withdraw from the research process. The second phase of the research comprised of interviews and focus groups. For the in-depth, one-to-one, interviews with key informants and experts in CSRS, communications and the fashion sector, an approach to each participant was made after an initial identification that their knowledge was



relevant to the research topic based on their reputation in respective fields, with formal contact made through email or letter requesting an interview in person, or via telephone/Skype. Conversely, the five consumer-based focus groups utilised a snowball technique through a known individual, to make contact with the new participants who were invited to a location chosen by the initial contact.

Prior to commencing both the interviews and the focus groups, participants were informed of the academic nature of the enquiry and that the data was not being collected for commercial purposes. They were told that they could withdraw from the proceedings at any time and that, although the sessions were being recorded for transcription, any responses would be anonymised. Therefore, all participants agreed to take part and gave voluntary informed consent prior to the session. The consent was also confirmed in writing at the end of the session through email or consent form, which enabled participants to assess (after the recording had been completed) what they had said and, if they were uncomfortable with any aspect of the research, to withdraw from the process.

#### 7.4. Limitations

Hussey and Hussey (2003: 129) defined a limitation as ‘...a potential weakness to the research’ that develop from the nature of the research topic or the methodology used to investigate it. Hair *et al.* (2003: 639) added that limitations involve ‘Extraneous events...’, which can place restrictions on a research project, effect the findings and impact on the validity and reliability of the results (Bradley, 2007). Thus, limitations encountered in the data-gathering process are acknowledged and included to enhance the credibility of research and, whilst recognising that no research design can ever be infallible, the measures taken to counteract any negative aspect are identified and explained.

### *Content Analysis*

The content analysis was limited by its reliance on a five-brand sample, identified by the participants of a previously conducted questionnaire. As such, the results should be viewed as illustrative rather than representative of the fashion sector practices. Furthermore, Cohen *et al.* (2011) voiced concern regarding the comparability of data collected by a longitudinal study over an extended period of time, because what appears to be a trend or movement can have resulted from differences in the subjects surveyed. To counter this limitation, the same brands were surveyed throughout the longitudinal trend study. Furthermore, as companies are conscious that their websites are publically accessible and they ultimately determine what information is published and what is not, the content information was limited to that which they disclosed proactively, which may not be comprehensive due to non-disclosure or manipulated presentation. Additionally, where the quantity of information published increased, so did the complexity of recording the content. Thus, the potential for content to be inadvertently overlooked increased.

Crouch and Housden (2003) add to the potential limitation of content analysis by claiming that, whilst it can provide data on what has been done, it does not explain why that is the case. However, the website content analysis was undertaken to determine the approach employed by the brands in the sample to make information accessible, the quantity of identifiers and the explanatory narrative, rather than speculating on why each identifier had been adopted. Thus, the method was designed to provide quantitative data on what the sample brands did, rather than a qualitative analysis on why they had taken a particular approach.

### *Interviews and Focus Groups*

As Phase 2 of the research was based on qualitative methods, it was accepted the findings could be seen as being indicative of behaviour whilst not claiming to be representative of the

total population. Further emphasising its non-representative nature, the application of the method involved focus groups that had been restricted to female participants, as this gender is thought to be responsible for 80% of the purchase decisions. Resultantly, this limited the research's findings through its exclusion of men. In addition, the 60+ age group encompassed a larger age range than the other segments. Future research could divide the 60+ segment to achieve further definition to age-related opinions.

Wells *et al.* (2011) expressed concern that relying on behaviour that was self-reported rather than measuring actual actions was a widespread limitation in CSRS-related research. Such self-reporting can provoke social desirability bias, which Nederhof (1985: 264) claimed has long been a concern whereby research participants have a propensity to '...deny socially undesirable traits and to claim socially desirable ones, and...say things which place the speaker in a favourable light'. According to Sackeim and Gur (1979: 214), such bias can result from either 'self-deception' or 'other-deception', with Chung and Monroe (2003: 291) adding that it can be created when research participants manipulate their responses to appear '... more altruistic and society-oriented' than they actually are. They further concluded that the greater the perception of unethical behaviour in a situation, the greater the potential for social desirability bias to effect responses (*ibid*). Whilst Nederhof (1985: 275) believed that 'All method of reducing or preventing social desirability bias are only partially effective', to reduce the possibility that knowledge of the researcher's background in CSRS could subsequently affect responses from the focus group participants, snowball sampling was used to minimise the potential for preconceived ideas to develop.

In addition, the lack of standardisation of a subjective research setting or location can also create the potential for bias (Saunders *et al.*, 2009) and affect the reliability and validity to the data generated. As the focus groups were conducted in locations chosen by the already-known contact for each age category, the potential for inconsistency in the research settings

is acknowledged. Semi-structured qualitative research formats can also affect consistency. In an attempt to mitigate this weakness, both interviews and focus groups had question schedules that were piloted prior to full use.

Whilst all the focus groups sessions involved face-to-face delivery, the key informant interviews were conducted either face-to-face, by Skype or telephone methods. Skype and telephone methods can restrict the observation of non-verbal cues. However, that limitation was balanced against these methods' capacity to facilitate the interviewing of participants based in international locations.

Audiotaping on two separate recording devices (see Section 7.2.2.2) supported accuracy in transcription. If difficulty arose in deciphering what had been said, the excerpt was referred back to the participant for clarification. All transcripts and/or audio recordings were made available to the participants if they required.

Therefore, whilst recognising the fallibility of all methods of investigation, limitations that are inherent in these research processes were considered and countered where possible. Hence, the research process identified in this Chapter (and summarised in Table 7.2 and Figure 7.1) formed the basis for the primary data collection. Subsequent findings are identified and discussed in Chapter 8, leading to conclusions and recommendations in Chapter 9.

## CHAPTER 8. FINDINGS AND DISCUSSION

The methodology employed to investigate the Research Problem, and address the Aim and Objectives identified in Section 1.1, involved an ongoing interaction between data collection and theory analysis that iteratively referred back to each other (Bryman, 2012). Such a design supported the examination of different data types relating to the same topic (Denscombe, 2010), which assisted in the identification of similarities and differences in the information disclosed (Creswell, 2009). Engaging in this approach enabled the data from Phase 1 to facilitate the development of the subsequent phase of the investigation. Consequently, the findings and discussion in this Chapter are presented in a two-phase format:

- i. Phase 1 - findings from the content analysis of websites, which focused on the communication of ethical business practices, are presented in Sections 8.1.1, with the emergent themes summarised in Section 8.1.2.
- ii. Phase 2 - findings from the interviews and focus groups, which explored how the communication of CSRS-related information effects stakeholders' understanding and actions, are discussed in Section 8.2.1, with an overview in Section 8.2.2.

The combined findings and analysis from both phases of the research underpinned the subsequent development of a communications tool, which is designed to advance stakeholder knowledge, inform perceptions and support behaviour change.

### 8.1. Phase 1

The main focus on the quantitative phase of the research was to achieve Objectives i, part of iii and iv, namely:

- v. To explore philosophical and ethical approaches in business practice that identify engagement with voluntary ethical initiatives, self-regulatory and co-regulatory systems and mandatory obligations.
- iii. To analyse the application of ethical policies and initiatives.
- iv. To identify appropriate approaches to the communication and promotion of ethical behaviours.

A previously administered questionnaire identified 15 brands from which participants most frequently purchased fashion items (Table 8.1). With the responses pinpointing fashion providers based on purchase popularity and regularity, the brand identification method chosen for the current research eschewed a specific focus on businesses known for their overt (beyond that of the general norm) endorsement of CSRS-related businesses practices.

Table 8.1. Fashion brands most frequently purchased from

<b>RATING</b>	<b>BRAND</b>	<b>%</b>
1	Topshop	44
2	H&M (Hennes & Mauritz AB)	13
3	Primark	10
4	Zara	8
5	River Island	5
6	Mango	4
7	Whistles	2
8 - 15	Diesel, French Connection, Harvey Nichols, Levi, Replay, Designers at Debenhams, Miss Selfridge, Next	(1 each)
16	Not stated	6
<b>TOTAL</b>		<b>100</b>

To make the research manageable, the list of fashion-providers in Table 8.1 was narrowed down by focusing attention on the five most frequently identified brands, with 80% of the participants naming (in order of quantity) Topshop, H&M, Primark, Zara or River Island as their selected choice; these five brands became the sample for a longitudinal content analysis trend study based on evaluating the website communication of the companies' CSRS-related information.

The five brands in the sample were (and still are) all active on the UK high street and in international markets. The list included Zara, a subsidiary of the world's largest retailer Inditex (Keeley and Clark, 2008; Butler, 2015 a), as well as the brand cited as second in the world rankings, H&M (Leroux, 2011). H&M and Inditex were also named as the second and third leading supply chain organisations in Europe (Barrie, 2015 b). By including Primark, Topshop and River Island, all five brands were identified as being amongst UK's top-ten apparel retailers, by market share (see Table 6.2) (Intel, 2013; Passport 2016 a), which supported the brand-popularity focus of the sample, over any specific CSRS emphasis.

Zara base their operations on a vertically integrated business model, whereby they produce and market their own products, whilst H&M, Primark, River Island and Topshop rely on triangle production, sourcing from independent suppliers and marketing the products to the end consumers. Each of the brands has received criticism and/or praise from time to time regarding their business practices, with examples identified in Table 8.2.

Table 8.2. Content analysis brands - praise and criticism (ordered alphabetically and by date)

BRAND	EXAMPLES OF PRAISE/ CRITICISM OF BUSINESS PRACTICES
<p><b>H&amp;M</b> - listed Swedish company, founded 1947</p>	<p><b>Praised:</b></p> <ul style="list-style-type: none"> <li>- for making sustainability an intrinsic part of business by ‘...providing fashion for ethical customers, rewarding responsible partners and using natural resources where possible’ (Drapers, 2016).</li> <li>- for contacting the Cambodian government to condemn violence against factory workers during which four people were killed, although the potential for this action to be (so called) ‘whitewash’ was identified (Balch, 2016).</li> <li>- by the Dow Jones Sustainability Indices, World Index, listed for the fourth year running and included in the Europe Index for the first time (Barrie, 2015 c).</li> <li>- for signing the Bangladesh Accord (Neville, 2013).</li> </ul> <p><b>Criticised:</b></p> <ul style="list-style-type: none"> <li>- for supply chain allegations of workers as young as 14 years old in factories based in Myanmar (Butler, 2016 b) and Syrian refugee children in Turkey (Pitel, 2016).</li> </ul>
<p><b>Primark</b> - founded Ireland 1969, now a subsidiary of listed company Associated British Foods</p>	<p><b>Praised:</b></p> <ul style="list-style-type: none"> <li>- for the company’s engagement with ‘virtual water trading’ for the benefit of the regions within which it produces goods (Slack and Mellor, 2016).</li> <li>- for paying £7.2m in compensation to victims within a year of the Rana Plaza factory collapse (Butler, 2014) and for signing the Bangladesh Accord by the original deadline (Neville, 2013).</li> </ul> <p><b>Criticised:</b></p> <ul style="list-style-type: none"> <li>- for sweatshop conditions and child labour in its supply chain (Hickman, 2009; Robinson, 2010).</li> </ul>
<p><b>River Island</b> - private UK company founded 1948, became River Island in 1988</p>	<p><b>Praised:</b></p> <ul style="list-style-type: none"> <li>- for choosing to reinvest profits in technology for the company rather than the private owners taking a dividend (Armstrong, 2016 a).</li> </ul> <p><b>Criticised:</b></p> <ul style="list-style-type: none"> <li>- for their refusal to confirm whether River Island employed Syrian refugees working in Turkish garment factories (Business and Human Rights Resource Centre, 2016).</li> <li>- for failing to sign the Bangladesh Accord, a legally binding initiative offering financial support for fire safety and building improvements, by the original deadline (Neville, 2013).</li> <li>- by Labour Behind the Label and War on Want (2007) who described them as deserving severe criticism and consumer scepticism for being one of the worst offenders for making no meaningful information available regarding policies and practices regarding their engagement with the living wage or other labour rights issues.</li> </ul>
<p><b>Topshop</b> - subsidiary of Arcadia Group Ltd., a private UK company, founded 1964</p>	<p><b>Criticised:</b></p> <ul style="list-style-type: none"> <li>- for refusing to comment on the issue of microfibres from synthetic fabrics causing marine pollution, and damage to aquatic animals, through water discharged during garment laundry processes (Messinger, 2016).</li> <li>- Chairperson of the Arcadia Group (of which Topshop is a brand), Philip Green, was linked to ‘corporate bad behaviour’ by the UK’s Prime Minister (Armstrong, 2016 b).</li> <li>- for the use of unrealistically thin mannequins (McGregor, 2015; Topping, 2015).</li> <li>- by campaigners protesting against tax avoidance (BBC News, 2010).</li> <li>- for failing to sign the Bangladesh Accord (a legally binding initiative offering financial support for fire safety and building improvements) by the original deadline (Neville, 2013).</li> <li>- over allegations of sweatshop working conditions (People &amp; Planet, 2008; Hickman, 2010).</li> </ul>
<p><b>Zara</b> - subsidiary of Spanish listed company Inditex Group, founded 1974</p>	<p><b>Praised:</b></p> <ul style="list-style-type: none"> <li>- for signing the Bangladesh Accord by the original deadline (Neville, 2013).</li> </ul> <p><b>Criticised:</b></p> <ul style="list-style-type: none"> <li>- for purportedly deceiving USA-based customers out of ‘billions of dollars’ through bait-and-switch practices and cover-up pricing methods, by pricing items in euros instead of dollars (Hendriks, 2016).</li> <li>- for allegedly copying the designs of independent artists (Puglise, 2016).</li> <li>- by Greenpeace (2012) for the level of NPEs, phthalates and cancer-causing amines in the dyes used in their clothing, with 60% of the sample garments testing positive.</li> <li>- for wide scale employment abuses in their supply chain (Butler, 2015 b).</li> <li>- for their slow pace of progress despite having a long experience of working on ethical trading, with Labour Behind the Label and War on Want (2007: 15) claiming they were ‘in denial’, needed ‘a reality check’ and to ‘move much faster’.</li> </ul>



Therefore, whilst displaying a contemporary presence and popularity in the UK and international markets, the selected brands also provided a range of backgrounds and identifiable ethical issues in their extended supply chains.

#### 8.1.1. Presentation of the Content Analysis Findings

As signified in Section 7.2.2.1, analysis of the five brands' websites content was undertaken at 18 month intervals (May 2008, followed by November 2009, May 2011 and November 2012). In each successive survey, the brands were graded on a 1-5 (most-to-least) scale depending on accessibility and quantity of ethical indicators identified, with the information summarised in Tables 8.3, 8.5, 8.7 and 8.12.

The grading reflects the subjective analysis of the author of the current research and it is acknowledged that other researchers could make a case for an alternative positioning formation to be applied. For the research reported here, entry to (and progress through) the disclosed CSRS-related information was evaluated by identifying the brands that provided triggers (for example, CSRS-named links) supporting accessibility, coupled with the greatest quantity of verified information, being allocated position 1 in the tables; compared to those that could potentially inhibit utility through filters, barriers or blockers (for example, no clearly labelled route and/or limited content information) placed in diminishing order, terminating at position 5.

The analysis began by focusing on the first stakeholder-experience touchpoint, which considered the data directly available via the brand's homepage and website (categorised by the current research as a primary site of information), as well as the extent of the electronic journey needed to access the information sought. If a brand was a subsidiary of a larger company (for example, Topshop being part of the Arcadia Group), and the corporate

website for the whole group made further CSRS-related information directly available, that was noted as a secondary site, due to:

- i. The requirement to leave the brand's own site to access the information on the corporate site. The reluctance of stakeholders to being redirected to secondary websites was identified during the focus groups (see Section 8.2.1.4).
- ii. The generic (multi-brand) function of the disclosed information from the parent company carrying no guarantee of a specific application to the individual brands being considered by the current research.

Once accessed (whether through a primary brand site or secondary corporate site), the information was evaluated and presented from two perspectives, based on:

- i. The number of A4-equivalent downloadable/printable pages of World Wide Web-based information made publically available by each brand. Evaluation by printed format was designed to create comparability by normalising the different webpage layouts and text sizes used by the companies.
- ii. The quantity of ethical identifiers within the information disclosed, which was divided into the categories adapted from Hoover and Pepper (2010):
  - a. Deontological indicators - the ethical actions that a company discloses, whether through voluntary fairness and duties setting initiatives (codes, standards and ethical marques) or mandatory legal compliance (directives, regulations and laws).
  - b. Teleological indicators – stakeholders from a company's internal, micro-, macro and peripheral environments who can influence the outcomes of business activity, or are affected by its consequences.

Having established the combined total of identifiers for each brand, the ethical indicators were also divided into sub-categories to identify whether they focused on social, environmental or general aspects (which were listed proportionally), as well as determining if the indicator had a generic focus (applicable across a wide range of business sectors), or was fashion sector specific. These classifications were established through reference to the

information that each individual ethical indicator published about their work and focus. In addition, deleted ethical indicators were acknowledged in the analysis to show fluctuations in materiality influences and commitments over subsequent surveys.

Whilst the successive content analysis were not designed to assess the quality, standing or relevance of the individual ethical indicators named by the brands, research by the Department for Business, Innovation and Skills (BIS) found that 68% of participants in their survey thought that unsubstantiated claims of ethical behaviour were inadequate (BIS, 2014). Accordingly, a brand's internally formulated ethical initiatives were only included if verified by an external body or organisation. Therefore, if a Code of Conduct was inspired by (or based on) an external organisation, accreditation was given to the official body, for example, using International Labour Organisation (ILO) guidelines, or the Ethical Trading Initiative's (ETI) Base Code, with that engagement named in the deontological category. Conversely, discussions with the ETI (which campaigns for the rights of workers' employed by the producers of consumer goods) were recorded in the teleological classification. In an effort to avoid double accounting, if (for example) both the ETI as an organisation and the ETI code were mentioned by a particular brand, only the ETI code was recorded, because adhering to the code is likely to have brought the brand into contact with the ETI by default, rather than through an aim to initiate dialogue by targeting specific organisations.

The findings from each successive survey are detailed in the current Section and form the basis for the study overview and emerging themes in Section 8.1.2. Reflecting the order of brands in the tables given at the beginning of each stage of the longitudinal study, the subsequent text discusses the key substantive points of each company's activities, with all the ethical indicators listed in associated Appendices.

May 2008

Subsequent to the identification of the sample brands by the responses to a previously administered questionnaire, the longitudinal trend study content analysis commenced in May 2008, which enabled the five brands to be benchmarked for their access provision, and content quantity and focus (Table 8.3).

Table 8.3. CSRS-related information access and disclosure May 2008 – ordered most (1) to least (5)

BRAND SITE - PRIMARY ACCESS TO CSRS INFORMATION					
POSITION	1	2	3	4	5
BRAND	H&M	PRIMARK	ZARA	TOPSHOP	RIVER ISLAND
Open access to brand's CSRS via WWW	Yes	Yes	Yes	No	No
CSRS identified on brand's home/landing page	Yes	Yes	No	No	No
	<b>Total 77</b>	<b>Total 15</b>	<b>Total 2</b>	<b>Total 0</b>	<b>Total 0</b>
No. pages (printed A4-equivalent) of CSRS information on brand's site	1.H&M Corporate Social Responsibility (2007). 2. Our Responsibility - About H&M and the Environment. 3. Our Responsibility - About H&M and Social Responsibility.	1. Internal Code of Conduct. 2. News & press releases. 3. Questions and answers.	1. Web downloads.		
NUMBER OF ETHICAL INDICATORS					
D	Mandatory & co-regulation	3 (E-3)	0 N/A	0 N/A	0 N/A
	Voluntary & self-regulation - standards - codes	13 (E-3) (S-3: E-4: G-3)	0 N/A	1 (E-1) 0	0 N/A
<b>Category Total</b>		<b>16</b>	<b>0</b>	<b>1</b>	<b>0</b>
T	NGOs, SIGs & other partner organisations	31 (S-20: E-7: G-4)	3 (S-1: G-2)	0 N/A	0 N/A
	<b>Category Total</b>	<b>31</b>	<b>3</b>	<b>0</b>	<b>0</b>
<b>Total no. indicators</b>		<b>47</b>	<b>3</b>	<b>1</b>	<b>0</b>
Links given to CSRS information available via corporate site	No separate corporate site	No	Yes	No	No separate corporate site
CORPORATE SITE - SECONDARY ACCESS TO CSRS INFORMATION					
Specific CSRS-related content & no. of pages	N/A	No	<b>Total 38</b> 1. Inditex Strategic Environmental Plan 2007-2010. 2. Inditex webpages.	<b>Total 292</b> 1. Arcadia Group Limited Responsibility Report 2008. 2. Codes of Conduct Guidebooks.	N/A
	Ethical activities identified by CSRS-related content	N/A	N/A	Mandatory (1) Voluntary (8) Other partners (2)	Co-regulation (1) Voluntary (7) Other partners (3)
<b>Total no. indicators</b>		<b>0</b>	<b>0</b>	(D-9: T-2) = <b>11</b>	(D-8: T-3) = <b>11</b>

Full identification and breakdown of content in Appendix 3

Key  
D - Deontological indicators; T - Teleological indicators; S – Social; E – Environmental; G - General

The first stage of the longitudinal survey found that three out of the five brands (H&M, Primark and Zara) communicated CSRS-related information via their public-facing electronic channel. They were therefore placed in positions 1-3 in Table 8.3. Two of these brands, H&M and Primark, enabled direct access to ethical disclosure through named links ('Corporate Reasonability' and 'Ethical Trading', respectively) on their homepages.

However, gaining entry to relevant information on Zara's site was more complex, due to a lack of a CSRS-designated link on their first-touchpoint. After further exploration to circumnavigate this potential access barrier, entry to relevant information was gained via a filtered link at the bottom of their homepage (entitled 'Zara/ The Company'), which (when clicked on) led to their ethical disclosure contained in a section named 'Our Commitment'. Thus, the absence of a first-touchpoint CSRS identifier was then exacerbated by the lack of a generally recognised CSRS-related term on the disclosure link. Access to Zara's ethical strategy was only achieved following an extended navigation of their site.

Further differentiation between the three ethical strategy access-providing brands was created by the quantity of CSRS-related information that each of them disclosed.

### *H&M*

H&M provided the most extensive information, all of which (in the absence of a secondary corporate site) was located on the brand's website, thereby providing a primary source.

There were links to three specific downloadable CSRS reports, totalling 77 (A4-equivalent) pages of information covering the company's strategic overview, as well as individual social and environmental policies. In total, 47 ethical indicators were identified, 16 of which (34% of the total) were deontological action-based CSRS initiatives (encompassing environmental (62%), social (19%) and general (19%) factors), including two credence marques with a specific focus on the fashion sector ('Fairtrade Cotton', addressing social

issues, and the environmentally-centred ‘Better Cotton Initiative’ – BCI ). Of the 31 consequences-focused teleological partners identified, consisting of social (64%), environmental (23%) and general (13%) organisations, eleven were directly related to the fashion sector. Combining the two action-based initiatives with the 11 consequences-focused organisations, resulted in 13 fashion-specific ethical indicators (85% were social and 15% were related to the environment) (Table 8.4), which in turn constituted 28% of the total CSRS-related identifiers named in H&M’s strategy.

Table 8.4. H&M’s fashion-focused ethical indicators (2008)

D (2)	Codes (2)	Social	1	Fairtrade cotton
		Environment	2	Better Cotton Initiative (BCI)
	Campaigning NGOs/SIGs (5)	Social	3	Better Factories Cambodia (BFC)
			4	Fair Labour Association (FLA)
			5	Fair Wear Foundation (FWF)
			6	Handels (Swedish Commercial Workers Union)
			7	International Textile, Garment and Leather Workers Federation (ITGLWF)
	Trade Bodies (4)	Social	8	Bangladesh Garment Manufacturer and Exporters’ Association (BGMEA)
			9	Bangladesh Knitting Manufacturer and Exporters’ Association (BKMEA)
		Environment	10	Apparel and Footwear Restricted Substances List Management Group (AFIRM)
	Charities (2)	Social	11	Australian Wool Innovation Limited
			12	Helping Hands
			13	Windfall Clothing Services

*Primark*

All of Primark’s CSRS-related data was available from their primary website, as there were no links to any secondary material from their parent company (Associated British Foods). Primark published the equivalent of 15 (A4-equivalent) pages of information, encompassing an internal code of conduct, seven pages of press releases, as well as five pages of ‘Frequently Asked Questions’ (FAQs) and answers. However, there was no indication as to the origin of the questions and whether their formulation had involved interaction with stakeholders or were devised solely by the company. Whilst not indicating any deontological actions, Primark did name three teleological identifiers, namely their independent third-party auditors, the ETI and, at the bottom of each webpage, a web link

(without explanatory text) to the Department for International Development (DfID). When contacted by the author of the current research, a spokesperson for the DfID stated that there was no official link between Primark and the DfID and that, although this was not a legal requirement, Primark had not sought permission to include the DfID link on their site (subsequent to the author's enquiry, Primark removed the unexplained DfID link from their site).

### *Zara*

The route for accessing Zara's ethically-related information through their website was via the non-CSRS-specific title 'Our Commitment'; their data encompassed comment on the brand's position regarding the environment (56 words) and animal welfare (31 words), backed by a single environmental deontological indicator (the Programme for the Endorsement of Forest Certification Schemes - PEFC). The text related to the environmental policy includes a link to the 'Group Corporate Responsibility' policy published on the Inditex site, which had relevance to eight brands, namely Zara, Pull&Bear, Massimo Dutti, Bershka, Stradivarius, Oysho, Zara Home and Uterqüe. Following this link enabled access to 38 (A4-equivalent) pages of supplementary information in the form of their 'Strategic Environmental Plan 2007-2010' and additional webpage material. This secondary site data from Inditex contained 11 ethical indicators, nine of which were deontological actions, comprising of one mandatory environmental obligation and three environmental standards, as well as three general codes and two that were socially-based. In addition, there were two teleological partners (the ETI and a Spanish-based University). All of the indicators were generic, with none focused on the fashion sector. Therefore, at this stage, Inditex's main focus was on activities involving deontological actions (82%), rather than teleological consequences (18%).

### *Topshop & River Island*

No information regarding CSRS could be found on the websites for Topshop or River Island (placed in positions four and five of Table 8.3, respectively). As a result, access to information about any ethical strategies that these brands may be involved in was blocked at the primary site level.

However, although not identified on Topshop's first-touchpoint, if searched for, corporate information with relevance to nine brands, namely Topshop, BHS, Burton, Dorothy Perkins, Evans, Miss Selfridge, Topman, Wallis and Outfit, was available via their parent company Arcadia. This secondary information involved three 'Code of Conduct' documents, which were primarily directed towards stakeholders in the supply chain, such as employees and suppliers, rather than being consumer centric. They encompassed:

- i. Code of Conduct and Factory Procedures
- ii. Employment standards guidelines
- iii. Health, safety and environment guidelines

Deontologically, the actions identified in Arcadia's Codes of Conduct relied heavily on the voluntary guidance offered by the ILO and UN (with reference to 42 related conventions or laws and eight initiatives, respectively), coupled with a further eight named voluntary codes or frameworks. Of these voluntary initiatives, 50% were socially based, including the Jo-In Base Code (shorthand for Joint Initiative on Corporate Accountability and Workers' Rights). Jo-In (2005) claimed that their Base Code was supported by '...Clean Clothes Campaign, Ethical Trading Initiative, Fair Labour Association, Fair Wear Foundation, Social Accountability International and Workers Rights Consortium'. However, there had been no updates on Jo-In's website since 2005 and all attempts to contact the organisation at the time of the survey in 2008 and since (using the telephone number and email address



given on their site) failed. Consequently, the ongoing status of the Jo-In Base Code remains unclear and unverifiable.

In addition to the deontological indicators, there were three teleological associated campaigning organisations, one of which (the International Textile, Garment and Leather Workers Federation - ITGLWF) was fashion specific. In total, Arcadia's CSRS-related disclosure contained 11 ethical indicators, 90% of which could be generically applied across business sectors.

### *Overview*

The first survey found that disclosure by H&M and Primark predominantly concentrated on consequences-focused teleological partners (66% and 100% respectively), whilst Zara/Inditex and Arcadia favoured action-based deontological indicators (83% and 73% respectively), including the generic ILO and UN guidelines that focus on social factors (Kirton and Trebilcock, 2004) and environmental aspects in business practice (UNEP, undated), which transcend national boundaries (Wettstein and Waddock, 2005). With the exception of H&M and the Zara's parent company Inditex, there was no mention of mandatory obligations from four out of five of the sample brands (Primark, Zara, Topshop and River Island) in the first stage of the longitudinal study.

Fashion-specific ethical indicators (either deontological or teleological) were mentioned only by H&M (13 indicators) and Inditex (who identified collaboration with a single sector specific teleological partner organisation). Thus, it can be concluded that in May 2008, primary ethical disclosure by Primark, Zara, Topshop and River Island was either limited or non-existent, with all but one of the ethical indicators in the secondary sites provided by parent companies (Arcadia and Inditex) being of a (non-fashion specific) generic nature.

*November 2009*

By November 2009, all five sample brands had enabled access to CSRS information through their public-facing web-based communication channels. However, unlike three of the brands (H&M and Primark, now joined by River Island) who provided clearly labelled links to their CSRS-related information on their first-touchpoints, Topshop and Zara maintained their previous position of not giving homepage guidance as to where and how their CSRS information could be accessed on their website (Table 8.5).

Table 8.5. CSRS-related information access and disclosure November 2009 – ordered most (1) to least (5)

BRAND SITE - PRIMARY ACCESS TO CSRS INFORMATION					
POSITION	1	2	3	4	5
BRAND	H&M	PRIMARK	RIVER ISLAND	TOPSHOP	ZARA
Open access to brand's CSRS via WWW	Yes	Yes	Yes	Yes	Yes
CSRS identified on brand's home/landing page	Yes	Yes	Yes	No	No
No. pages (printed A4-equivalent) of CSRS information on brand's site	<b>Total 141</b> 1. H&M Welcome to our Sustainability Report 2009. 2. H&M Corporate Social Responsibility 2007. 3. Our Responsibility - About H&M and the Environment. 4. Our Responsibility - About H&M and Social Responsibility. 5. H&M site webpages.	<b>Total 11</b> 1. Ethical policy information and Code of Conduct.	<b>Total 2</b> 1. Environmental policy. 2. Animal welfare policy.	<b>Total 4</b> 1. Topshop Code of Conduct. 2. Strategy.	<b>Total 2</b> 1. Web downloads.
NUMBER OF ETHICAL INDICATORS					
D	Mandatory & co-regulation	<b>2</b> (E-2)	<b>0</b> N/A	<b>0</b> N/A	<b>0</b> N/A
	Voluntary & self-regulation	<b>18</b>	<b>1</b>	<b>1</b>	<b>1</b>
	- standards	(E-3: G-1)	N/A	0	(E-1)
	- codes	(S-3: E-5: G-6)	(S-1)	(S-1)	0
<b>Category Total</b>	<b>20</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>1</b>
T	NGOs, SIGs & other partner organisations	<b>41</b> (S-23: E-10: G-8)	<b>4</b> (S-1: G-3)	<b>0</b> N/A	<b>0</b> N/A
	<b>Category Total</b>	<b>41</b>	<b>4</b>	<b>1</b>	<b>0</b>
<b>Total no. indicators</b>	<b>61</b>	<b>5</b>	<b>1</b>	<b>2</b>	<b>1</b>
<b>Deleted from 2008</b>	<b>7</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
Links given to CSRS information available via corporate site	No separate corporate site	No	No separate corporate site	Yes	Yes
CORPORATE SITE - SECONDARY ACCESS TO CSRS INFORMATION					
Specific CSRS-related content & no. of pages	N/A	N/A	N/A	<b>Total 292</b> 1. Arcadia Group Limited Responsibility Report 2008. 2. Codes of Conduct Guidebooks.	<b>Total 38</b> 1. Inditex Strategic Environmental Plan 2007-2010. 2. Inditex webpages.
Ethical activities identified by CSRS-related content	N/A	N/A	N/A	Co-regulation (1) Voluntary (7) Other partners (3)	Mandatory (1) Voluntary (8) Other partners (2)
<b>Total no. indicators</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(D-8: T-3) = 11</b>	<b>(D-9: T-2) = 11</b>
<b>Deleted from 2008</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>0</b>	<b>0</b>

Full identification and breakdown of content in Appendix 4

Key  
D - Deontological indicators: T - Teleological indicators: S – Social: E – Environmental: G - General

Evaluating the results in comparison to May 2008, by 2009 H&M, Primark, River Island, and Topshop had all increased their CSRS-related content to varying degrees. Although Zara had maintained its previous disclosure level, the other brands now exceeded it (Table 8.6).

Table 8.6. Accumulative positions (2009)

POSITION \ DATE	1	2	3	4	5
May 2008	H&M	Primark	Zara	Topshop	River Island
November 2009	H&M	Primark	River Island	Topshop	Zara

*H&M*

Analysis of website content in the second stage of the longitudinal survey showed that the number of A4-equivalent pages of information provided by H&M had nearly doubled from that of the previous stage (from 77 to 141 pages), due to the addition of a downloadable sustainability report entitled ‘H&M Welcome to our Sustainability Report 2009’. This newly-disclosed report covered the management of their supply chain, the environment, their products, colleagues and community investments.

Also increasing were the number of ethical indicators, up from 47 (in 2008) to 61, with 67% being teleological and 33% deontological. From a deontological action-based perspective, despite a reduction in the disclosure of mandatory obligations (down from three environmental regulations, to two), H&M had increased their voluntary ethical actions, with environmental indicators now accounting for 44% of activities, along with general 39% and social 17% identifiers. Additionally, H&M had maintained their discretionary fashion-specific engagement with Fairtrade and BCI cotton.

Teleological collaboration with other organisations had also escalated up from 31 to 41, with ‘Designers Against AIDS’ and the ‘Swedish Clean Clothes Campaign’ being added to the ten fashion-specific partnerships previously shown for H&M in Table 8.4.

Consequently, of the 61 ethical indicators in H&M’s deontological and teleological categories, 15 (25%) were fashion-related, which were divided between social concerns (73%) and those with an environmental focus (27%).

There was also evidence of strategic editing, which had resulted in the removal of seven ethical indicators. These deleted indicators comprised of three deontological identifiers (OECD Guidelines for Multinational Enterprises, and two organic standards - EU 2092/2091 and National Organic Production NOP), as well as four teleological partner organisations (three social and one general).

### *Primark*

As was found at the previous survey point, information regarding Primark’s ethical strategy was concentrated on its primary website, with no secondary site corporate information indicated. Despite the fact that the volume occupied by the information published by Primark had been reduced from 15 to 11 A4-equivalent pages due to restructuring of the text, the brand was now no longer reliant on addressing anonymous FAQs, and had categorised its CSRS-related information into clearly defined sections, including ‘Governance’, ‘In Practice’, ‘Supplier Selection’, ‘Auditing’ and ‘Targets’.

Primark had also increased its ethical activities by adding a deontological action that acknowledged their adherence to the ILO’s guidelines. Whilst maintaining their teleological link with the ETI (having now achieved ‘improver’ status), they had further added three NGOs (ICO, NUK and SAVE) to the consequences-focused category of their ethical strategy. However, the use of acronyms to label these newly partnered third-party

organisations created a potential barrier that could limit awareness, comprehension and conviction towards the areas in which the NGOs were operating, including whether they engaged in social or environmental campaigning, or had a generic or fashion-specific emphasis. Accordingly, these teleological indicators were recorded in Table 8.5 as having a general focus. Additionally, Primark had deleted both the link to the DfID (that had inferred support in the teleological category at the time of the 2008 survey) and the identification of their independent third-party auditors (SGS).

### *River Island*

Progressing from their position of providing no access to CSRS-related information in 2008, River Island had, by the time of the second stage in the survey in the longitudinal survey, added:

- i. A trigger link entitled ‘corporate responsibility’ to their homepage.
- ii. Their adoption (in June 2008) of the ETI Base Code, with two (A4-equivalent) pages of explanatory text to support comprehension of River Island’s activities.

However, no mandatory obligations or voluntary standards were indicated by River Island and, in the absence of a corporate site, no further supplementary secondary site data was available.

### *Topshop*

As was the case for River Island, at the first point in the longitudinal survey in May 2008, Topshop at that time gave no access to CSRS-related information through their brand’s website. Although still not directly referencing CSRS on their homepage in November 2009, they now provided a link entitled ‘About Topshop’, which (with one further click) led to their ‘Corporate Responsibility’ listing. The CSRS-related information that this web-link contained was presented in four A4-equivalent pages, encompassing a ‘Code of

Conduct’ and a strategy document identifying the ILO conventions coupled with the Jo-In Base Code (despite its ongoing ambiguous status) as their guiding deontological frameworks. No teleological consequences-focused partner organisations were identified.

Topshop also provided a direct link to secondary CSRS-related information on the website of their parent company (Arcadia), the content of which had not changed since 2008 (maintaining its eight deontological and three teleological indicators, one of which – ITGLWF - was fashion specific). Although the combined primary (Topshop) and secondary (Arcadia) information created a greater quantity and diversity of ethical indicators than that which was demonstrated by River Island alone, the lack of a CSRS identifiable link on their first-touchpoint had the potential to reduce accessibility.

However, if ease of access had not been made a principle requirement by the current research, it could be argued that the provision of direct links from within Topshop’s site, to further extended corporate information supplied by Arcadia, could support comprehension of the company’s overall strategy sufficiently to elevate the brand from fourth to third place in Table 8.5. Future research (beyond the term of the current thesis) could explore how a sole focus on the quantity of ethical content without consideration of its accessibility, might affect the narrative.

### *Zara*

Since the time of the previous survey point in 2008, Zara was seen to have maintained its access route to CSRS-related information through the link entitled ‘Zara/ The Company’ and on to ‘Our Commitment’. The potential barrier caused by the lack of a direct first-touchpoint CSRS-identifying link had continued. In addition, the primary and secondary information communicated by both Zara and Inditex had remained static since the previous survey in 2008, with a single environmental standard on the brand site and 11

(predominantly deontological) indicators on the corporate site. Given that River Island and Topshop had both improved their access to CSRS information, Zara was downgraded to fifth place position in the ranking.

### *Overview*

Highlighted at this stage of the research was:

- i. A divide between the brands that enabled stakeholders' direct access to CSRS-related information through triggers on the primary site's first-touchpoint (as demonstrated by H&M, Primark and River Island).

Compared to

- ii. The potential barriers that impede sense-making (Reber, 1985) created by the brands for which a greater search commitment was needed from stakeholders to secure access to ethical information (i.e. Topshop and Zara), even if readily-accessible disclosure was provided in secondary site locations (Arcadia and Inditex, respectively).

Adoption of the generic ETI Base Code, which carries with it an expectation that companies will respect workers' rights and improve conditions (ETI, 2015) was now acknowledged by three of the surveyed brands (Primark, Zara/Inditex and River Island). Conversely, Topshop/Arcadia relied on the ambiguous Jo-In Code, with H&M choosing their own format of naming separate ethical indicators, two-thirds of which were consequences-focused partner organisations. In addition, whilst H&M's strategy identified two fashion-related codes (one socially and the other environmentally-focused) and 12 sector-specific social and environmental partnerships. Whilst Arcadia had maintained their partnership with campaigning organisation ITGLWF, all other brands (Primark, River Island, Topshop and Zara/Inditex) focused on generic non-fashion related ethical indicators. Potentially, as generic indicators are not expressly designed for application to any particular sector, they may be less flexible in terms of their application in a fashion-specific marketing environment. Hence, apart from the direction offered to three brands by



the voluntary ETI Code, there was a lack of comparability between the strategies that were being pursued, which restricted the potential for like-for-like comparisons to be made and supported the call by Passant and Hewitt (2013) for standardised non-financial disclosure frameworks to be established.

#### *May 2011*

As found at the time of the 2009 survey, all brands provided access to CSRS-related information through their public-facing web-based communications. However, whilst Topshop had now added a first-touchpoint link (entitled 'Responsibilities'), River Island had reversed its previous practice by removing the homepage connection to their ethical information. Consequently, at this stage in the longitudinal survey three brands identified CSRS on their first-touchpoints (H&M, Primark and Topshop), whilst two did not (Zara and River Island) (Table 8.7).

By way of further change, the quantity of ethical indicators disclosed by three of the brands (H&M, Primark and River Island) and both parent companies (Arcadia and Inditex) had risen, as had the detail presented in the disclosure.

Table 8.7. CSRS-related information access and disclosure May 2011 – ordered most (1) to least (5)

<b>BRAND SITE - PRIMARY ACCESS TO CSRS INFORMATION</b>					
<b>POSITION</b>	1	2	3	4	5
<b>BRAND</b>	<b>H&amp;M</b>	<b>PRIMARK</b>	<b>TOPSHOP</b>	<b>RIVER ISLAND</b>	<b>ZARA</b>
<b>CRITERIA</b>					
Open access to brand's CSRS via WWW	Yes	Yes	Yes	Yes	Yes
CSRS identified on brand's home/landing page	Yes	Yes	Yes	No	No
	<b>Total 253</b>	<b>Total 43</b>	<b>Total 1</b>	<b>Total 4</b>	<b>Total 2</b>
No. pages (printed A4-equivalent) of CSRS information on brand's site	1. H&M Conscious Actions Sustainability Report 2010. 2. H&M site webpages Individual links.	1. Primark site webpages - Primark Ethical Trading.	1. Topshop site webpages. - Responsibilities Topshop.	1. Corporate Social Responsibility. 2. Environment. 3. Ethical Trading Initiative. 4. Code of Practice. 5. Recycling. 6. Charity	1. Environmental policy. 2. Animal welfare policy.
<b>NUMBER OF ETHICAL INDICATORS</b>					
<b>D</b>					
Mandatory & co-regulation	<b>4</b> (E-4)	<b>1</b> (G-1)	<b>0</b> N/A	<b>1</b> (E-1)	<b>0</b> N/A
Voluntary & self-regulation - standards - codes	<b>20</b> (E-6: G-1) (S-4: E-5: G-4)	<b>5</b> (E-2: S-1) (S-1: G:1)	<b>2</b> N/A (S-2)	<b>1</b> 0 (S-1)	<b>0</b> N/A
<b>Category Total</b>	<b>24</b>	<b>6</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>T</b>					
NGOs, SIGs & other partner organisations	<b>65</b> (S-38: E-12: G-15)	<b>29</b> (S-14: E-1: G-14)	<b>0</b> N/A	<b>8</b> (S-8)	<b>0</b> N/A
<b>Category Total</b>	<b>65</b>	<b>29</b>	<b>0</b>	<b>9</b>	<b>0</b>
<b>Total no. indicators</b>	<b>89</b>	<b>35</b>	<b>2</b>	<b>10</b>	<b>0</b>
<b>Deleted from 2009</b>	<b>24</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
Links given to CSRS information available via corporate site	No separate corporate site	No	Yes	No separate corporate site	Yes
<b>CORPORATE SITE - SECONDARY ACCESS TO CSRS INFORMATION</b>					
			<b>Total 316</b>		<b>Total 46</b>
Specific CSRS-related content & no. of pages	N/A	No	1. Arcadia Responsibility Report 2010. 2. Supplier Code of Conduct. 3. Code of Conduct Guidebooks. 4. Ethical Policy FAQs.	N/A	1. Inditex webpage company information. 2. Sustainable Inditex. 3. Inditex Code of Conduct. 4. Inditex 2009. 5. Zara Korai.
Ethical activities identified by CSRS-related content	N/A	N/A	Mandatory & co-regulation (6) Voluntary (10) Other partners (36)	N/A	Mandatory (1) Voluntary (10) Other partners (3)
<b>Total no. indicators</b>	<b>0</b>	<b>0</b>	<b>(D-16: T-36) = 52</b>	<b>0</b>	<b>(D-10: T-4) = 14</b>
<b>Deleted from 2009</b>	<b>N/A</b>	<b>N/A</b>	<b>1</b>	<b>N/A</b>	<b>1</b>

Full identification and breakdown of content in Appendix 5

**Key**  
D - Deontological indicators: T - Teleological indicators: S – Social: E – Environmental: G – General

To appreciate the cumulative effect of the study, the increased disclosure by H&M and Primark had enabled them to maintain their positions in the ratings. However, the reduction in access by River Island had seen the brand's position diminish compared to Topshop and its parent company Arcadia (Table 8.8).

Table 8.8. Accumulative positions (2011)

DATE \ POSITION	1	2	3	4	5
May 2008	H&M	Primark	Zara	Topshop	River Island
November 2009	H&M	Primark	River Island	Topshop	Zara
May 2011	H&M	Primark	Topshop	River Island	Zara

### *H&M*

The quantity of A4-equivalent pages of information provided by H&M had continued to grow and now totalled 253 (up from 77 in 2008 and 141 pages in 2009). Moreover, the number of associated ethical indicators had increased during the same period, with the number of mandatory obligations rising to four environmental regulations (up from two) and six environmental standards, plus one that was general. Furthermore, there were 13 codes and frameworks mentioned, split between environmental (5), social (4) and general (4) action-based initiatives. Taking both mandatory and voluntary action-based activities together, the 24 deontological indicators disclosed by H&M were split between those that had an environmental focus in the majority (62%), compared to general (21%) and socially-based activities (17%).

On examining their deontological claims further, it was seen that H&M had previously disclosed that they adhered to certified standard ISO 14000 (for environmental management) and that they had now included observation of the uncertified ISO 26000 (for

social responsibility) (see Appendix 5). In addition, H&M (2011) reported on the brand's cooperation with the UNGC through the CEO Water Mandate, declaring that:

As signatories of the CEO Water Mandate we commit ourselves to make our direct operations more water efficient, work with our suppliers to improve their water efficiency and the quality of treated waste water, partner with other stakeholders to address water sustainability issues and report transparently on our progress.

The CEO Water Mandate involves six elements covering direct operations, supply chain and watershed management, collective action, public policy, community engagement and transparency (UNGC, 2011). To access H&M's progress on each of these elements, a link was given on the brand's website to their 'Annual Communication on Progress', where the brand set out the policies and the practical actions undertaken in their implementation of the mandate. However, when accessed, a number of disclaimers appeared in the reporting of three (out of six) mandated elements, covering ten of the questions (out of 12) asked by the CEO Water Mandate protocol (Table 8.9).

Table 8.9. H&M's responses to the CEO Water Mandate elements

MANDATE ELEMENT		QUESTION	H&M's RESPONSE
Collective Action	1	Work with national regional and local governments and public authorities to address water sustainability issues and policies, as well as relevant institutions—e.g. the UNEP.	H&M has not worked with governments on water sustainability issues during the past year.
	2	Be actively involved in the UN Global Compact's Country Networks.	H&M is (no longer) involved in any UN Global Compact Country Network.
	3	Support the work of existing water initiatives involving the private sector...UNICEF, IFRC, World Economic Forum Initiative, WHO, OECD and World Bank Group.	Currently, H&M does not support any of the above mentioned water initiatives.
Public Policy	4	Contribute inputs and recommendations in the formulation of government regulation and in the creation of market mechanisms...	Currently, H&M is not engaged in public policy concerning water sustainability.
	5	Exercise "business statesmanship" by being advocates for water sustainability....	
	6	Partner with governments, business, civil society and other stakeholders...to advance the body of knowledge, intelligence and tools.	
	7	Join and/or support special policy-orientated bodies and associate frameworks....	
Community Engagement	8	Endeavour to understand the water and sanitation challenges in the communities...	Currently, H&M is not engaged in activities concerning water and sanitation challenges in the communities.
	9	Be active members of the local community, and encourage or provide support to local government, groups and initiatives....	H&M is currently not involved in water and sanitation issues on the local level (other than through our support for WaterAid).
	10	Work with public authorities and their agents to support... the development of adequate water infrastructure....	Currently, H&M does not work with public authorities to help develop water infrastructure.

Source: H&M (2011)

As shown by Table 8.9, the disclaimers were especially prevalent where H&M were reporting the limited progress made in their cooperation with other stakeholders to address water sustainability issues, but this limited progress was not obvious from H&M's statement about their Water Mandate involvement, as shown on p. 252 of this document.

Incorporating teleological, consequences-focused, collaborations into the analysis, H&M's cooperative partnerships was also seen to rise (up from 41 to 65), the majority of which (58%) had a social basis, with 22% being general and the environment accounting for 20%. Combining the two ethical categories, the total number of deontological and teleological CSRS indicators disclosed by H&M was 89. Of these 89 indicators, 21 (24%) were fashion-specific (which was, in a minor way, proportionally less than the 28% in 2008 and

the 25% in 2009). When the current fashion-specific indicators were divided, it was found that 57% were socially focused, whilst 24% considered the environmental and 19% were general (Table 8.10).

Table 8.10. H&M’s fashion-specific deontological and teleological ethical indicators (2011)

D (4)	Standards (2)	Environment	1	GOTS (Global Organic Textile Standard)
			2	Textile Exchange (previously the Organic Exchange) – Global Recycling Standards (GRS)
	Codes (2)	Social	3	Fairtrade cotton
		Environment	4	Better Cotton Initiative (BCI)
T (17)	Campaigning NGOs/SIGs (7)	Social	5	Better Factories Cambodia (BFC)
			6	Designers Against AIDS
			7	Fair Labour Association (FLA)
			8	Fair Wear Foundation (FWF)
			9	Fashion Against AIDS
			10	Fur Free Alliance (FFA)
	Trade Bodies (9)	Social	11	International Textile, Garment and Leather Workers Federation (ITGLWF)
			12	Bangladesh Garment Manufacturer and Exporters’ Association (BGMEA)
			13	Bangladesh Knitting Manufacturer and Exporters’ Association (BKMEA)
			14	Garment Manufacturers Association Cambodia (GMAC)
		Environment	15	Apparel and Footwear Restricted Substances List Management Group (AFIRM)
			16	Leather Working Group
		General	17	Apparel Exporters Promotion Council (AEPC)
			18	Southern India Mills Association (SIMA)
			19	Sustainable Apparel Coalition (SAC)
			20	Tirupur Exporters Association (TEA)
	Charities (1)	Social	21	Hand in Hand

Whilst H&M had increased the number of generic and fashion-specific ethical indicators disclosed, they had also deleted five previously adopted standards and codes (three environmental and two general) and 19 organisational partnerships (from across the discipline spectrum). These 24 deleted indicators represented 39% of the identifiers reported in 2009. Thus, the analysis was now highlighting the fluidity of the materiality decisions in H&M’s CSRS-strategy determination.

### *Primark*

Given the lack of a link to their parent company, Primark was evaluated on their primary-site information alone. The quantity of A4-equivalent pages of CSRS-related information disclosed by the brand had nearly quadrupled to 43, from 11 in 2009. From a deontological perspective, Primark had added their adherence to the UN guidelines to their guiding framework, which had been based originally on the ETI Base Code and the ILO principles. In addition, they now included their compliance with the UK Bribery Act 2010, plus three standards (two environmental and one general).

Primark's teleological involvement with partner organisations had increased 7-fold, from four named in the last analysis (three of which had been retained), to 29 in the current stage of the study. Thus, in totality in the 2011 analysis, Primark's deontological and teleological CSRS disclosure had increased to a greater extent, proportionally, than other brands.

Furthermore, with less reliance on acronyms (due to the majority of collaborators now being fully cited) comprehension of the nature of these organisations was less problematic to the investigator, with 48% identified as socially focused, 48% general and 4% being environmental. As a result, Primark's disclosure involved a far greater spectrum of employee representative organisations than had previously been the case, two of which were fashion-specific ('Fashion Accessories Manufacturers and Exporters Association' (FAME) and 'Labour Behind the Label').

However, looking in further depth at the brand's association with Labour Behind the Label, Primark (undated) declared that the not-for-profit campaigning organisation had given '...Primark a grade 3 score, out of a possible top score of grade 5', and further added that the assessment indicated that the brand had achieved:

...concrete examples of steps to increase wages in the supplier base, but there are either significant omissions or there is no clear plan to move beyond pilot projects (*ibid*).

Accordingly, Primark had inferred that positive improvements had been acknowledged by this independent NGO, with further steps needed. On the contrary, the consequences-focused Labour Behind the Label (2008) stated that ‘...five more (brands)... [including Primark]...claim they will do something, but lack concrete information’. Therefore, in contrast to Primark’s interpretation, Labour Behind the Label had highlighted claims of action being made by brands, for which appropriate supporting evidence (to confirm progress had been made, or will be made) was lacking. The contrasting retailer and NGO perspectives illustrate the variance on the same matter between claims of potential impending activities by brands, compared to evidence of actual actions found by external organisations, and highlights the potential information manipulation that reputation management can involve.

### *Topshop*

Topshop’s newly added link to their ‘Responsibilities’ on their homepage led to a single A4-equivalent page of CSRS-related information (down from four pages in 2009). The primary site had maintained its 2009 level of deontological disclosure by stating adherence to two voluntary codes consisting of the ILO guidelines and, now, the UN Declaration of Human Rights, which had replaced the ambiguous Jo-In Base Code. However, whilst the Jo-In Base Code had been deleted by the brand, Topshop’s parent company Arcadia still listed it in their corporate strategy, which could be accessed through direct links on Topshop’s site.

Focusing on Arcadia’s corporate site, the quantity of CSRS-related A4-equivalent pages disclosed had increased by nearly 8% on the previous two surveys (from 292 in 2009, to



316). Furthermore, the ethical indicators in the secondary information had risen from the 11 indicators previously disclosed (involving eight deontological and three teleological identifiers), to 52 (encompassing 16 deontological activities and 36 teleological collaborations) by 2011. As such, consequences-focused organisations now dominated the ethical disclosure (69%) over action-based initiatives (31%), whereas previously deontological indicators proportionally had the greater share (73%). In addition, seven of the teleological partner organisations were fashion-specific (Table 8.11).

Table 8.11. Arcadia’s fashion-specific NGOs, SIGs & other partner organisations (2011)

T (7)	Campaigning NGOs/SIGs (4)	Social	1	Asia Floor Wages Alliance
			2	Fairtrade
			3	International Textile, Garment and Leather Workers Federation (ITGLWF)
			4	PETA - People for the Ethical Treatment of Animals
	Trade Bodies (1)	General	5	British Fashion Council
	Government (1)	Social	6	Responsible and Accountable Garment Sector (RAGS) Fund
	Charities (1)	Social	7	Fashion Targets Breast Cancer

However, amongst the 36 teleological partners, there was a sharp increase in Arcadia’s cooperation with generic fund-raising charities, encompassing 13 organisations, nine of which involved cancer-combating activities. Thus, more than a third (36%) of Arcadia’s teleological partners involved activities that were not focused on improving either the social or environmental conditions within their apparel supply chain.

Additionally, when analysing their strategy to improve their supply chain, Arcadia stated their preference was to encompass ETI principals in their own internal Codes of Conduct, rather than committing to formal cooperation with the organisation itself. Offering an explanation of their position, Arcadia (2010: 13) declared that:

Our present version replicates the Ethical Trading Initiative (ETI) Base Code and is based on the International Labour Organisation’s (ILO) core conventions and recommendations.

Further distancing themselves from direct involvement with ETI's voluntary code, Arcadia, (undated a) explained that '...we believe we can move our programme forward successfully without being members of any independent ethical body'.

However, in their Codes of Conduct Guidebook, Arcadia (undated b) stated that:

Our Code should be displayed to factory workers in their own language.  
Translated copies are available on the ETI website  
<http://www.ethicaltrade.org/Z/lib/base/index.shtml>

Thus, Arcadia used the term 'Our Code' and then suggested that it had a direct link to the ETI and its website. However, the ETI is an independent external organisation with whom Arcadia has no formal relationship. Additionally, the web address provided for Arcadia's translated code was inactive and therefore not accessible. When contacted by the author of the current research, a spokesperson for ETI said that their Base Code was a public document, which was open to both members and non-members of the ETI to use as 'inspiration' for their own Codes of Conduct. They further added that they could not '...speak to Arcadia Group's motivation in regards to the broken link'. Hence, Arcadia's inference that further collaborative information was available from the ETI was, at best, misleading.

Overall, the company had reduced and restructured the information made accessible via the primary site (Topshop), whilst expanding the ethical identifiers available from the secondary-source parent company (Arcadia). As outlined previously, if Topshop and Arcadia's data had been given equal weighting (rather than primary sources dominating over the secondary, as chosen by the current research), the second and third places occupied by Primark and Topshop in Table 8.6 would have been reversed.

### *River Island*

Compared to 2009, the number of CSRS-related A4-equivalent pages of information offered by River Island had increased from two pages, to four. In the action-based deontological category, the brand had maintained their engagement with the ETI Base Code and added compliance with the EU's Waste Electrical and Electronic Equipment (WEEE) Regulations. River Island further identified eight teleological collaborative organisations for the first time (all of which were generic funding-raising charities, with no specific relevance to their apparel supply chain). However, whilst River Island had added a first-touchpoint link to their ethical strategy at the time of the last survey in 2009, this link had now been removed. As a result, stakeholders would, once again, be required to find (and navigate) entry to River Island's ethical strategy via a link on their homepage entitled 'About Us'. Thus, despite the quantity of generic CSRS-related information increasing, accessing it had become more challenging.

### *Zara*

Zara had maintained the two-step navigation process needed to access their CSRS-related information through 'Zara/ The Company' and 'Our Commitment', as previously presented in both 2008 and 2009. In addition, despite providing two pages of explanatory text (the same as the previous two surveys), the single voluntary standard (the Programme for the Endorsement of Forest Certification Schemes - PEFC) had been deleted. Accordingly, there was no remaining external ethical verification for Zara's strategy.

Conversely, direct links from Zara's site to Inditex's CSRS-identified corporate information enabled access to a substantial range of webpages and downloadable documents. This secondary site information had increased for the first time since the survey commenced, and now totalled 46 A4-equivalent pages (compared to 38 pages in 2009), with 10 deontological and four teleological indicators (up from nine and two respectively).

Thus, 71% of the indicators were action-based deontological initiatives, with teleological partnerships contributing less than a third (29%) of the influences. As it was not clear if the extended data related to all the brands under the Inditex umbrella, Zara was assigned position five in Table 8.7.

### *Overview*

By the third stage in the longitudinal study, the research had identified a total of 178 ethical indicators being actively disclosed by the five brands, split between 132 teleological (74%) and 46 deontological (26%) identifiers (Appendix 6). Thus, nearly three quarters of the CSRS identifiers disclosed involved consequence-focused partner organisations, compared to a quarter that were mandatory or voluntary actions-based activities. Breaking the 46 deontological indicators down into subsections, nearly four-fifths (78%) were voluntary (36 indicators), with one in five (22%) being mandatory obligations (10 indicators) to which a company must adhere. There was no mention of self-regulatory systems, only one co-regulatory organisation (ACAS) being named by Arcadia. Hence, less than 6% (10 out of 178) of the total indicators named in the survey identified mandatory CSRS obligations, with 94% (168 out of 178) offering at least degree of flexibility or choice in their practical application for companies. In addition, overall, 16% of the indicators (28 identifiers) were fashion-specific, whilst the vast majority (84%) could be generically applied across a wide range of business sectors.

Looking at similarities in the ethical strategies' content across the five brands revealed that a number of the (178) ethical indicators identified in Appendix 6 were now appearing in more than one company's CSRS-related information, for example:

Deontological actions:

- i. Mandatory REACH regulation – H&M, Topshop/Arcadia and Inditex
- ii. Voluntary standards and codes:
  - a. ILO Conventions - H&M, Primark, Topshop/Arcadia and Inditex.
  - b. UN-based programmes - H&M, Primark, Topshop/Arcadia and Inditex.
  - c. ISO standards – H&M (ISO 14001 – Environmental Management and ISO 26000 - Social Responsibility) and Inditex (ISO 14001 – Environmental Management).

Teleological partner organisations:

Fashion-specific

- i. International Textile, Garment and Leather Workers Federation (ITGLWF) – H&M and Arcadia.

Generic

- i. ETI – Primark, River Island and Inditex.
- ii. Save the Children - H&M, Primark and Arcadia.
- iii. Cancer related charities – River Island and Arcadia.

However, the research found that engagement with audited third-party ethical marques, or so-called ‘credence goods’ (McCluskey, 2000) was limited; for example, only H&M endorsed both the Better Cotton Initiative and Fairtrade. Conversely, whilst Arcadia (2010: 21) acknowledged their support for Fairtrade, they stated that:

Levels of Fairtrade goods purchased this year have reduced, as customers appear to have been affected by the economic downturn....we recognise the need to revive our activities in this area.

Hence, Arcadia conceded that customer demand had negatively affected the companies’ involvement with a sociologically sympathetic product option.

Focusing on the growing trend of strategic editing, over the three surveys thus far, 27 indicators, consisting of 24 teleological (89%) and three deontological identifiers (11%), which had previously been included by at least one brand, no longer appeared in any

company's disclosure (Appendix 6). The permanent deletion of consequence-focused organisations was more prevalent than the removal of action-based activities, which suggests that a company's investment in a programme of action is a more long-term proposition than creating partnerships that are dissolvable.

There was also increasing evidence of reputation management by a number of the brands through the use of public-facing statements that did not always accurately reflect the reality of the brands' activities. Therefore, whilst the disclosure of the ethical activities of the brands was increasing, so was the careful management of how the involvement was being reported, leading to ambiguities over the extent of the actual outcomes being achieved. Such a lack of clarity in reporting could potentially create a barrier to accurate comprehension of CSRS-related achievements.

#### *November 2012*

The fourth and final analysis in the longitudinal survey showed that there was varying amounts of CSRS-related information available through the websites of four of the brands (H&M, Primark, Topshop and River Island). However, the fifth brand (Zara) had removed reference to an ethical strategy from their site, and provided no suitably-named links to any CSRS-related information available from the website of the parent company Inditex. Therefore, despite Zara being the sole representative in the sample of the vertically integrated model, which affords them more direct control over practices during the production and marketing of items than third-party reliant triangle brands, they offered the least amount of access to CSRS-related information.

Of the four brands who did disclose information via the WWW, three (H&M, Primark and Topshop) provided clearly labelled CSRS links on their homepages, whilst River Island did

not. As a result, the provision of direct first-touchpoint accessibility had (for the first time) remained static since the previous survey in 2011 (Table 8.12).

Table 8.12. CSRS-related information access and disclosure November 2012 – ordered most (1) to least (5)

BRAND SITE - PRIMARY ACCESS TO CSRS INFORMATION						
POSITION	1	2	3	4	5	
BRAND	H&M	PRIMARK	TOPSHOP	RIVER ISLAND	ZARA	
CRITERIA						
Open access to brand's CSRS via WWW	Yes	Yes	Yes	Yes	No	
CSRS identified on brand's home/landing page	Yes	Yes	Yes	No	No	
No. pages (printed A4-equivalent) of CSRS information on brand's site	<b>Total 93 (plus)</b> 1.H&M Conscious Actions Sustainability Report 2012. 2. Multiple webpages across seven conscious actions (no. & content indeterminable).	<b>Total 53</b> 1.Primark site webpages - Primark Ethical Trading.	<b>Total 1</b> 1.Responsibilities Topshop with direct links to Arcadia information.	<b>Total 4</b> 1. Corporate Social Responsibility. 2. Environment. 3. Ethical Trading Initiative. 4. Code of Practice. 5. Recycling. 6. Charity Support.	<b>Total 0</b> Link to Inditex as a company given, however no mention of any CSRS content.	
NUMBER OF ETHICAL INDICATORS						
D	Mandatory & co-regulation	0 N/A	2 G-2	0 N/A	1 E-1	0 N/A
	Voluntary & self-regulation	11 (G-1)	4 (E-1: G-1)	2 0	1 0	0 N/A
	- standards - codes	(S-2: E-3: G-5)	(S-1: G-1)	(S-2)	(S-1)	
<b>Category Total</b>	<b>11</b>	<b>6</b>	<b>2</b>	<b>2</b>	<b>0</b>	
T	NGOs, SIGs & other partner organisations	38 (S-13: E-13: G-12)	40 (S-18: E-2: G-20)	0 N/A	8 (S-8)	0 N/A
	<b>Category Total</b>	<b>38</b>	<b>40</b>	<b>0</b>	<b>8</b>	<b>0</b>
<b>Total no. indicators</b>	<b>49</b>	<b>46</b>	<b>2</b>	<b>10</b>	<b>0</b>	
<b>Deleted from 2011</b>	<b>Unidentifiable</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Links given to CSRS information available via corporate site	No separate corporate site	No	Yes	No separate corporate site	No	
CORPORATE SITE - SECONDARY ACCESS TO CSRS INFORMATION						
Specific CSRS-related content & no. of pages	N/A	No	<b>Total 344</b> 1. 2012 Arcadia Responsibility Report. 2. Fashioning a Brighter Future: Summary Responsibility Report 2012. 3. Code of Conduct and Guidebook. 4. Fashion Footprint FAQ/ Ethical Trading/ Our Environment.	N/A	<b>Total 59</b> 1. Sustainable Inditex 2011-2015. 2. Code of Conduct and Responsible Practices. 3. Code of Conduct for Manufacturers and Suppliers.	
			Ethical activities identified by CSRS-related content		N/A	N/A
<b>Total no. indicators</b>	<b>0</b>	<b>0</b>	<b>(D-15: T-40) = 55</b>	<b>0</b>	<b>(D-10: T-11) = 21</b>	
<b>Deleted from 2011</b>	<b>N/A</b>	<b>N/A</b>	<b>28</b>	<b>N/A</b>	<b>5</b>	

Full identification and breakdown of content in Appendix 7

Key  
D - Deontological indicators: T - Teleological indicators: S – Social: E – Environmental: G - General

In addition, whilst H&M and Primark continued to increase the amount of CSRS-related information they made available, content disclosure by Topshop, River Island and Zara had remained either fixed or reduced, although increases were noted in the data produced by parent companies Arcadia and Inditex. Thus, the brands’ access and content quantity positioning remained the same as in 2011 (Table 8.13).

Table 8.13. Accumulative positions (2012)

DATE \ POSITION	1	2	3	4	5
May 2008	H&M	Primark	Zara	Topshop	River Island
November 2009	H&M	Primark	River Island	Topshop	Zara
May 2011	H&M	Primark	Topshop	River Island	Zara
November 2012	H&M	Primark	Topshop	River Island	Zara

*H&M*

Throughout the four-stage longitudinal content analysis, H&M’s provision of direct access to wide-ranging CSRS-related information had supported its leading position in the ranking table. At the 2012 stage of the longitudinal study, the brand now provided access to their 93 (A4-equivalent) page ‘Conscious Actions Sustainability Report 2012’, which encompassed one general standard and 10 codes (based on general (50%), environmental (30%) and social (20%) action-based initiatives). Additionally, there were 38 teleological identifiers, split between social (34%), environmental (34%) and general (32%) partnerships. Thus, in totality, H&M’s Sustainability Report in 2012 disclosed 49 ethical indicators, of which 37% were general, 32.5% social and 30.5% environmental.

However, whilst H&M disclosed further information via their ethical strategy webpages, this additional data was considerably more problematic to quantify, because although the information had been divided into seven ‘Conscious Actions’, each action contained



between four and 15 subsections, which amounted to 64 individual links to policies (Table 8.14).

Table 8.14. H&M’s seven Conscious Actions & the number of subsections for each action

H&M CONSCIOUS ACTION TITLE	NO. OF SUB-SECTIONS PER ACTION
1 Provide fashion for conscious customers	11
2 Choose and reward responsible partners	15
3 Be ethical	9
4 Be climate smart	5
5 Reduce, reuse, recycle	4
6 Use natural resources responsibly	12
7 Strengthen communities	8
TOTAL	64

To analyse the extent of the information click path created by the 64 policies, one topic was identified via a non-scientific random selection method to minimise bias (using an independent ‘blind ballot’, organised by the author of this study). Through this method, subsection 7.1 was selected for evaluation, which was entitled ‘Continue to create and contribute to employment opportunities’ (H&M, undated). Subsection 7.1 was one of eight policies in Conscious Action 7. ‘Strengthen communities’ and it chronicled H&M’s cooperation with microenvironment stakeholders and publics in local communities, which according to McWilliams and Siegel (2001) is a key motivator for companies to become involved in CSR.

The click path evaluation found that subsection 7.1 contained 11 community related policies (entitled Community projects; All for children; Strengthen communities; Strategy; Our long term partners; WaterAid; Community support; Conscious Foundation; Hand in Hand; Children’s rights and CSR; and the FRANK WaterProject). Following each of these policies until all the CSRS-related information had been accessed involved 73 individual webpage links, which detailed the social, environmental and economic aspects of H&M’s

community-based employment strategy. However, when each of the 73 webpages were analysed in further detail, a pattern of repeated connections became evident, with some pages appearing multiple times and under different titles. Consequently, of the 73 links initially identified in the 11 policies that made up subsection 7.1, 57 were either repeated, renamed or both (Table 8.15).

Table 8.15. Subsection 7.1 - links that were repeated, renamed or both

LINK TITLE IN ORDER OF APPEARANCE	ALSO KNOWN AS	NO. OF REPEATED PAGES IN 7.1
1 Community projects	N/A	10
2 All for children	N/A	6
3 Strengthen communities	N/A	9
4 Strategy	About H&M Conscious	1
5 Our long term partners	N/A	7
6 WaterAid	H&M supports WaterAid	6
7 Community support	Supporting communities around us	7
8 Conscious Foundation	N/A	5
9 Hand in Hand	N/A	2
10 Children's rights and Corporate Social Responsibility	CCRCRSR	2
11 FRANK WaterProject	N/A	2
TOTAL		57

Recognising the potential confusion that the repeated and renamed links could cause, the evaluation was mapped using a diagrammatical click path (Figure 8.1), with each illustrative box representing one of the 73-webpage links available.

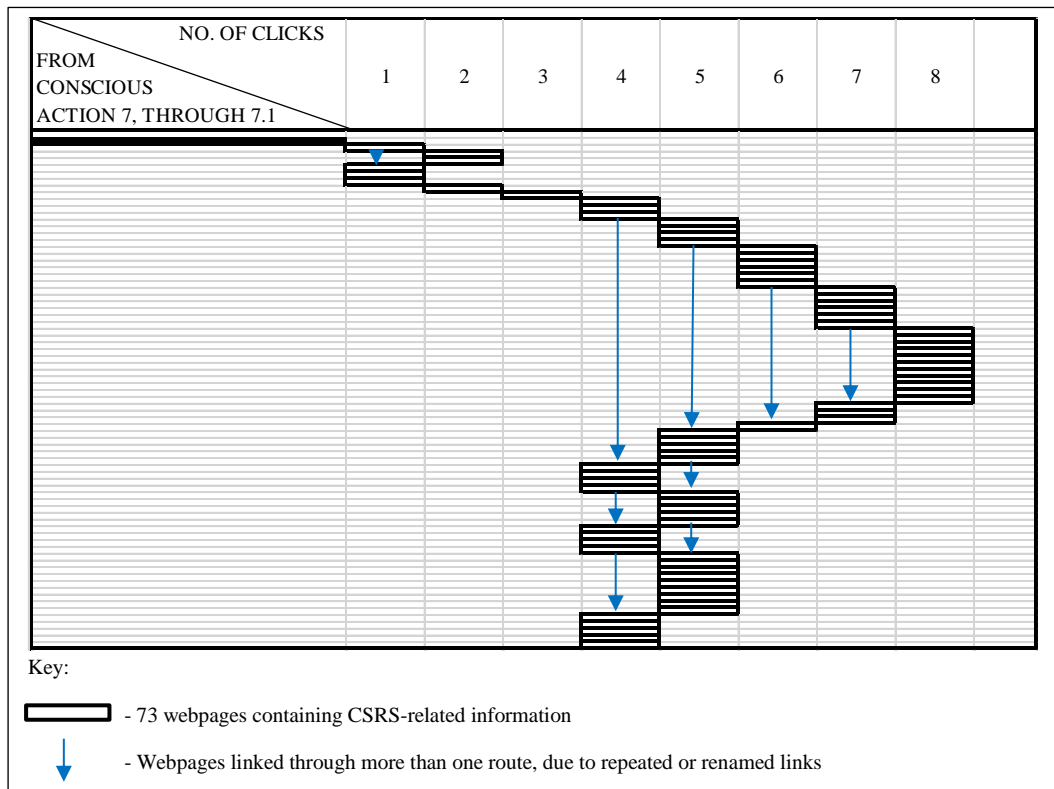


Figure 8.1. The 73 link click path to information from Conscious Action subsection 7.1

Tracking the click path revealed that progressing from the subsection 7.1’s first-touchpoint (indicated in Figure 8.1 as the initial column, on the left) to access information about ‘Community Projects’, involved one web click (indicated as stage ‘1’ in the top row of Figure 8.1). The ‘Community Projects’ webpage contained four new links to information about H&M’s involvement in individual initiatives, which (when clicked on) provided access to further information relating to three additional areas of potential interest, one of which (another click) led to four new topics. This information-accessing progression continued for eight stages (with offshoot click paths appearing from stage four), before the information doubled back on itself, leading to previously-viewed data being accessed repeatedly through duplicated connections until all 73 links had been accessed. If the 73-webpage configuration demonstrated by subsection 7.1 (illustrated in Figure 8.1) was typical of all H&M’s 64 individual policies across the seven ‘Conscious Actions’ format, a website user could potentially face in the region of 4,672 links to access all the CSRS-

related information disclosed by the brand. Therefore, despite an increase in H&M's web-based disclosure, the structure of the information now had the potential to create confusion due its complexity and the recurrent click path it generated.

Such confusion can create barriers to awareness and comprehension, and result in stakeholders abandoning the search before finding the CSRS-related information they originally sought. Ultimately, stakeholder-withdrawal through search fatigue has the potential to limit understanding and inhibit positive action being taken by individuals in response to H&M's stance on ethical business behaviours. Additionally, this complex structure hindered the accurate tracking of ethical indicators that had either been added, deleted or maintained, and as a result restricted the potential for H&M's CSRS-related activities to be monitored.

#### *Primark*

Primark continued to increase the quantity of ethical information they disclosed, which had risen by 23% to 53 A4-equivalent pages from 43 in the previous survey. In the deontological action-based category, the brand had deleted the Greenhouse Gas Protocol Initiative (Carbon Accounting Standard), but added the 'Multi-fibre Agreement'. However, the title given to this WTO system of international quotas in the textile and clothing sectors was incorrect and it should have been stated as the Multi-fibre Arrangement (MFA). The MFA regulated international trade in textiles and apparel from 1974 to 1994 and, as such, its relevance to the contemporary market is now somewhat limited.

The number of teleological partner organisations named by Primark had increased from 29 (in 2011) to 40 by 2012, with 50% being in the general category, 45% socially related and 5% environmental. The brand now disclosed that it had achieved 'Leader' status with the ETI, up from 'Achiever' in 2011 and 'Improver' in 2009. Furthermore, four (10%) of the

consequences-focused organisations were fashion-specific (Fair Labour Association; Fashion Accessories Manufacturers and Exporters Association (FAME); Labour behind the Label; and CottonConnect). Thus, whilst expansion in the deontological category was limited, Primark were advancing their strategy through teleological partnerships.

### *Topshop*

Topshop's first-touchpoint accessibility and CSRS had remained unchanged since the previous survey in 2011 and consisted of a single page summary, which was supported by two action-based voluntary codes (UN's Declaration of Human Rights and the ILO principles). In addition, direct links to Arcadia's strategy were still provided in Topshop's summary text, which enabled stakeholders to access 344 A4-equivalent pages of corporate CSRS-related information.

Although in totality the number of ethical indicators disclosed by Arcadia had risen marginally, the extent of the changes made to their ethical strategy was made more visible by considering the level of deletions that had occurred since 2011, with 28 (54%) of the previous survey's 52 identifiers being removed. Comparatively, prior to the 2011 survey, only one teleological partner had been deleted by Arcadia. Whilst, Arcadia had replaced those deleted with new partnerships, and slightly increased the number of disclosed indicators overall (at 53 identifiers, compared to 52 previously), there had been a reduction in the voluntary standards and codes named. In addition, by 2012, only three of the ethical indicators disclosed in the 2008 survey remained, namely the ILO and UN guidelines (both in the deontological category) and a teleological partnership with the ITGLWF. Hence, 50 new deontological or teleological indicators had been added to Arcadia's strategy since the inaugural survey, whilst 29 had been removed.

### *River Island & Zara*

In the final survey, River Island and Zara had remained their respective fourth and fifth places at the lower end of the scale on account of their lack of first-touchpoint accessibility to, and quantity of, verifiable CSRS-related content.

Starting with no access to CSRS-information in 2008, River Island had provided a first-touchpoint link to their ethical strategy by the time of the 2009 survey. This link had been removed by 2011, creating a barrier to access, a position that remained static to the end of the survey. Their barrier to access created the need for an extended search commitment, but had not resulted in a complete blockage to information about River Island's ethical strategies. Hence, whilst not assisting access, River Island could not likewise be accused of denying access, thus illustrating the difference between using filters and barriers, both of which discourage stakeholders from searching by impeding progress, compared to blockers that prevent access to information altogether.

The quantity of CSRS-related information published by River Island had moderately increased during the surveyed period, from no information (2008), to two A4-equivalent pages and one deontological indicator (2009), and subsequently to four A4-equivalent pages with two deontological indicators (2011). However, no further changes (neither additions nor deletions of ethical indicators) had been made to River Island's strategy since 2011. With no supplementary secondary information available, insight into the brand's approach to ethical business practices was static.

Despite commencing in third position at the beginning of the longitudinal study in 2008, Zara ended the survey in last place. Similar to River Island, the lack of homepage access to CSRS-related information created a barrier, which had the potential to block access unless individual stakeholders could ascertain the correct click path. In addition, the two pages of

CSRS-related information provided by Zara in 2011 had been removed, as had the direct links to the generic ethically-identified information on its parent company Inditex's site. Thus, no information regarding access or links to either the brand's or Inditex's ethical strategy was given, even though three documents with a total of 59 A4-equivalent pages were available from Inditex's site, namely 'Sustainable Inditex 2011-2015', 'Code of Conduct and Responsible Practices' and 'Code of Conduct for Manufacturers and Suppliers'.

Looking further into Inditex's public disclosure about their company, a 322 A4-equivalent page 'Annual Report' document was identified, which had in previous years encompassed the 'Annual Accounts, management report and audit report of Inditex Group' (Inditex, undated). From the description on Inditex's website, there was no indication that sustainability issues had now been integrated into the annual reporting documentation, yet (when examined page-by-page) sections covering their 'Sustainable Model' (pages 42-47), as well as 'Corporate Governance' and 'Challenges and Perspectives' (pages 50-123) were found to have been included. Exploring these particular 79 pages of information further revealed 13 deontological ethical indicators and 37 indicators in the teleological category (Table 8.16).

Table 8.16. CSRS content available from the Inditex Annual Report 2012

INTERGRATED REPORT - ACCESS TO CSRS INFORMATION	
CRITERIA	BRAND Inditex
Open access to intergrated report via WWW	Yes
No. pages (printed A4-equivalent) of CSRS information	<b>Total 322 (general) 79 (CSRS-related)</b> 1. Inditex Annual report 2012 (322 pages) - CSRS related information on pp 42-47 and pp 50-123 (79 pages).
NUMBER OF ETHICAL INDICATORS	
Mandatory & co-regulation - regulations, directives & laws	<b>3</b> (S-2: E-1)
<b>D</b> Voluntary & self-regulation - standards - codes	<b>12</b> (S-2: E-3: G-1) (S-2: E-2: G-2)
<b>Category Total</b>	<b>15</b>
<b>T</b> NGOs, SIGs & other partner organisations	<b>45</b> (S-29: E-2: G-14)
<b>Category Total</b>	<b>45</b>
<b>Total no. indicators</b>	<b>60</b>

Full identification and breakdown of content in Appendix 8

**Key**  
D - Deontological indicators: T - Teleological indicators: S – Social: E – Environmental: G - General

The 60 ethical identifiers contained in the integrated report (shown in Table 8.16) were then compared to the 21 indicators in Inditex’s website-promoted CSRS-specific disclosure, which was contained within the ‘Sustainable Inditex 2011-2015’, ‘Code of Conduct and Responsible Practices’ and ‘Code of Conduct for Manufacturers and Suppliers’ (Table 8.12). The findings revealed that only 10 identifiers were communal and named by both sources (see Table 8.17), half of which were action-based mandatory and voluntary deontological actions, whilst the other half were teleological partnerships.

Table 8.17. Communal ethical indicators disclosed in Inditex’s CSRS and annual reports

INDITEX (Zara, Pull&Bear, Massimo Dutti, Bershka, Stradivarius, Oysho, Zara Home and Uterqte)	Mandatory (1)	Regulations, directives & laws (1)	E (1)	EURO 5 standard (vehicle emissions).
				<b>D</b> (5)
G (1)	AA1000 Accountability Principles Standard of Accountability.			
Codes & frameworks (2)	E (1)	UN Global Compact (CEO Water Mandate).		
	G (1)	Global Reporting Initiative (GRI).		
<b>T</b> (5)	NGOs, SIGs & other partner organisations (5)		S (4)	ETI (Ethical Trading Initiative, including China Corporate Caucus): ILO (Better Work Programme): International Textile, Garment and Leather Workers' Federation (ITGLWF): UNI Global Union.
			G (1)	University of Santiago de Compostela and University of A Coruña (Spain).



Therefore, out of the 21 ethical indicators in Inditex’s sustainability report and codes of conduct, 11 (five deontological actions and six teleological partners) were exclusive to their CSRS-specific documents, because they had not been included in the integrated ‘Annual Report 2012’. Conversely, out of the 60 ethical indicators in the Annual Report, 50 (nine deontological actions and 41 teleological partners) were exclusive to the integrated document, because they had not been mentioned in the CSRS-specific publications (Figure 8.2).

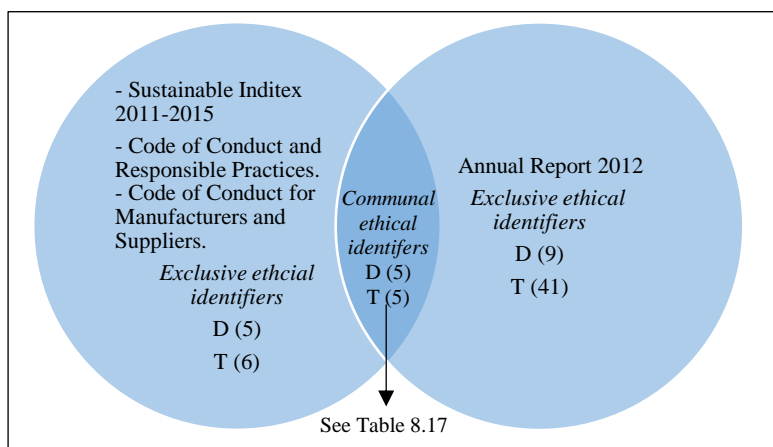


Figure 8.2. The number of joint or exclusive ethical identifiers in Inditex’s publically available documents

Thus, to gain understanding of Inditex’s ethical business practices, specific (uncoordinated) documentation would have to be found and accessed by an individual, an extended requirement that could affect the ability of stakeholders’ to develop appropriate knowledge, perception and decision-making behaviours.

### 8.1.2. Overview and Emerging Themes

In her research, Arvidsson (2010) proposed that the communication of CSR strategies was influenced by two concepts, namely ‘focus shift’, due to companies giving greater attention to ethical reporting, and ‘focus enlargement’, which involved designing communications

for wider stakeholder engagement. Phase 1 of the current research concentrated on ‘focus shift’ by investigating the philosophical approaches used in the communication of ethical business practices and their application in terms of public disclosure of CSRS-related strategies by companies.

Based on a sample of five brands, the longitudinal trend study of website content found that there were clear differences between the CSRS communications approaches pursued by each of the companies surveyed, evidence for which had become more apparent over the term of the research. As a result, four key themes emerged from the analysis of content, which related to:

- i. The accessibility of CSRS-related information and evidence of enablers, filters, barriers and blockers.
- ii. Content quantity and the changing balance between deontological and teleological ethical indicators.
- iii. The strategic editing of ethical indicators, which demonstrated materiality fluidity and reputation management, as evident through the selection/inclusion/removal and presentation of CSRS-related information over time.
- iv. Information architecture and the potential for search dissonance to develop.

Claims of increased engagement with (and reporting of) ethical business practices have been supported by theorists and practitioners alike. Barnea and Rubin (2010) deemed the growth in CSR-related activities as one of the most significant corporate trends since the turn of the millennium, whilst Jones and Thompson (2012) focused their attention on the need for greater transparency in business practices. Likewise, the European Commission (2002) added that CSR involved companies managing their relationships with stakeholders.

However, in practice, the evolution of ethical behaviours is far more nuanced than would be suggested by simply claiming a blanket increase in CSRS engagement across the business community. The current research found evidence of strategies that ranged from

clearly labelled access to ethically-related information combined with data expansion, to entry points that required extended navigation or could not be found, and content that was either static or diminishing through regressive practices. The research provided practical experience that the more protracted the route to the CSRS-related information, the greater was the search commitment needed to secure a full and accurate understanding of the disclosure.

Where CSRS-related content was seen to be developing, consideration was given to the ongoing debate as to whether ethical-strategies should be based primarily on voluntary business practices that go beyond the legal minimum (Kotler and Lee, 2005; Boatright, 2007; Hiss, 2009; BIS, 2011), or include mandatory obligations with which companies must comply (Vandekerckhove and Commers, 2005; Matten and Moon, 2008), as well as self- and co-regulatory aspects in the business environment. The current research found that 94% of the brands' ethical strategy content was focused on discretionary activities, whether through voluntary deontological action-based activities or teleological collaborations. However, juxtaposed with companies highlighting the extra voluntary steps that they were taking, nearly 6% of ethical strategy content was based on mandatory obligations to which businesses must adhere. In the case of H&M and Inditex, the disclosure of a limited number of statutory requirements occurred throughout the four-stage analysis, whilst Primark, River Island and Arcadia at the final survey had also added mandatory elements. Thus, the growing trend for the dual disclosure of voluntary and mandatory activities was evident albeit in limited form. Whilst this duality avoided what the UNEP *et al.* (2010) referred to as an 'either/or situation', it did not extend to disclosing self-regulatory systems and only one company disclosed co-regulation. Resultantly, the companies' strategies, overall, balanced in favoured of voluntary aspects, which were predominantly generic, rather than sector-specific.

Notwithstanding the addition of mandatory obligations, the disclosure of teleological collaborations with consequences-focused partners was increasing more rapidly than actions-based deontological activities. However, at the same time, the rate of deletion of teleological partnerships through strategic editing was also greater than that imposed on deontological ethical indicators. Whilst many would applaud companies that seek to embrace higher than minimum benchmarks in their business practices through voluntary collaborations, the downside to growth involving teleological partnerships is that their expendability can encourage a short-term approach to policy, rather than establishing long-term philosophical principles (Fisher and Lovell, 2006). Thus, although materiality determinations need flexibility when identifying the priorities that a company should focus on (Cannon, 2012; Racier and Roche, 2014), such fluidity in partnerships could limit the extent of the change in strategic business practice that can be secured. As such, this finding supported the assertion of Martínez-Ferrero and García-Sánchez (2016) who viewed sustainable developments through the lens of isomorphism and declared that coercive (mandatory obligations) and normative (self-regulatory and co-regulatory systems) pressure was more influential than mimetic (voluntary) activities in creating long-term change. Hence, the current research concluded that an increase in short-term replaceable partnerships did not necessarily align itself with the concept of sustainability and its intertemporal need to plan for both the present and the future (Brundtland, 1987; European Council, 2001; Bansal and DesJardin, 2014).

Focusing on the quantity and functionality of CSRS-related information disclosure, SustainAbility and UNEP (2002) highlighted the ‘..growing syndrome...[of]...carpet bombing’, which involved the profusion of non-contextualised information being disseminated by companies, which the Global Reporting Initiative (2013 b) claimed was punctuated with vague ‘corporate jargon’ that lacks clarity and confuses readers. Juxtaposed with the variability in CSRS-related data disclosure, the current research

identified possible progression and comprehension difficulties that had been created by the increasing quantity and complexity of the data and its web-based architecture, which encompassed web links and sustainability-focused documents, as well as integrated holistic reports. The current research therefore leads to the suggestion that unfettered expansion of CSRS-related information, involving data being added without appropriate consistency or design structure, has the prospect of creating viewer dissatisfaction and the possibility of cognitive or search dissonance, which can ultimately result in decision-making divestment (Blackwell *et al.*, 2006). If search dissonance and divestment takes place, it diminishes the potential for awareness, comprehension, conviction and CSRS-supportive action to be taken by stakeholders.

Gjølborg (2011) identified the public relations role of communicating CSRS-related information and it was noted, during the current research, that issues regarding the effect of disclosure on reputational management materialised from two directions. Firstly, by the end of the trend study, CSRS-related information was found to be available from four of the brands (H&M, Primark, Topshop and River Island) and both parent companies (Arcadia and Inditex). Thus, the disclosure of CSRS-related information by the parent companies, and all but one of the brands, had created a platform by which each could compete, or be consistent with competitors (Fombrun, 2012) in promoting their ethical credentials for identity, brand image and reputation building (Emery, 2012: Kavitha and Anita, 2011).

However, in order to gain the most positive reputational impact, Fombrun (1996) asserted that the principles of credibility, reliability, responsibility and trustworthiness were needed in CSRS-related communications. These criteria gave rise to the recognition by the current research of a second level of reputation management, which involves a company's ethos being created by both the disclosure of objective fact-based ethical data as well as

encompassing the multiple nuances that image projection entails (Gotsi and Wilson, 2001). Thus, managing a brand's reputation also embraces how achievements are presented through the subjective statements that report activities, which may (or may not) be confirmed by external bodies involved in the practical application of relevant initiatives. This second level of reputation management was highlighted by the longitudinal study through the inconsistencies that had become increasingly evident as brands presented information to promote their behaviours in the most advantageous way, but which did not always mirror objective reality once the perspectives of external organisations was added to the information mix. Consequently, there was potential for a misleading impression of progress to be created.

The lack of a dominant paradigm to enable society to balance its relationship with business activities has long been noted (Jones, 1983) and that shortfall underlines the need for a new vision to fill the current gap in CSRS communication provision. Using the findings from the content analysis in Phase 1, the current research proposes that the four emergent themes (accessibility, strategy content balance, strategic editing for materiality and reputation management, and information architecture) should be accommodated in the design of a communication framework, which contributes to the advancement of stakeholder knowledge, informs perceptions and supports behaviour change.

#### *A Proposed Communication Framework*

The theoretical analysis from the review of literature divided CSRS-related data into categories that identified the deontological actions that a company is required to do, agrees to do and is choosing to do (see Table 3.2), combined with teleological consequences-focused partnerships that help to shape what a company is going to do (Chapter 4). The current research uses these categories in an adaptation and extension of the Committee for Economic Development's (CED) three concentric circles model (illustrated in Figure 2.4) creates a

virtual (web-based) filing cabinet, into which companies can organise their CSRS-related information. Hence, to satisfy the emergent themes (access, content balance, strategic editing and information architecture) the proposed framework enables the CSRS-related information that companies already make public to be collected, organized, stored, transformed, transmitted, retrieved, interpreted and utilized by stakeholders, assisting them to access data quickly and accurately.

As previously identified in Section 2.4.3, the CED determined that the inner circle of their model contained basic economic responsibilities, the intermediate level enclosed social and environmental values and priorities, with the outer circle housing emerging responsibilities designed to improve the social environment. The adaptation for the current research, illustrated in Figure 8.3, proposes that the inner (core) circle contains deontological action-based activities to which a company is legally required to comply, including the mandatory regulations, directives, laws and co-regulatory sector-independent codes of practice that impact on businesses. Such indicators in the core are relatively stable and only change through Government action. Following in the circle beyond that of mandatory disclosure are intermediate ethical indicators, which comprise of deontological voluntary and self-regulatory actions that identify what a company has chosen or agrees to do, by encompassing sector-determined codes of practice, as well as standards, codes, and ethical marques that a business elects to adopt. These intermediate ethical indicators require resources and are dependent on a level of continuing commitment. Finally, the outer layer comprises of teleological (consequences-focused) collaborations, which concentrate on satisfying current or emerging CSRS trends and responsibilities, as championed by stakeholders who can influence the outcomes of business activity, or are affected by its consequences. Engagement with teleological ethical indicators involves the most flexibility due to the nature of

developing circumstances. An illustration of the content divide in the proposed model is in Figure 8.3.

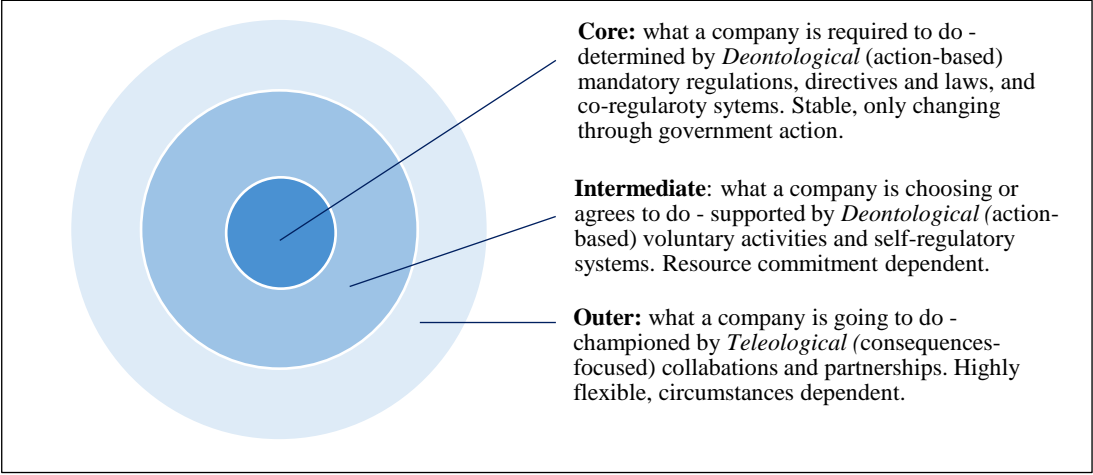


Figure 8.3. Three Concentric Circles of deontological and teleological ethical indicators

The format of the proposed framework supports transparency by clearly identifying what a company has to comply with; as distinct from what they are choosing or agreeing to abide by; whilst suggesting the strategic collaborations that influence their current and future ethical business-practice direction. As such, it satisfies the demands of immediacy and potentiality posed by the concepts of social responsibility and sustainability. Furthermore, the adapted three concentric circles configuration accommodates both deontological and teleological ethical indicators without a judgement being made by the company as to which ethical approach is of greatest importance to the viewer.

Once the circles are populated with web links to a company’s named deontological and teleological identifiers, further connections can be added, enabling a click path to information relating to how a company is applying each individual indicator, as well as identifying the remit of the identifier from its source organisation. This format facilitates three levels of CSRS disclosure, namely:



- i. Low - the use of the three concentric circles graph identifies that a company divulges its CSRS strategy, employing a format whereby ethical indicators are categorised by their purpose.
- ii. Medium – linked information provides additional clarity by explaining how a company applies each indicator in its business practices.
- iii. High - further depth accessible through the web-based explanation of an individual ethical indicator's *raison d'être* and functionality.

Using the three concentric circles model as a web-based information depository allows a well-defined divide to be created between the multiple aspects of CSRS, and for their application by companies to be clearer. If deployed digitally, the addition of a search facility would enable information on specific topics to be collated from different circles. For example, searching for data regarding a company's water consumption policy could produce information relating to compliance with mandatory legislation on pollution; identify co-regulation through engagement with environment agencies; as well as voluntary involvement with international organisations like WaterAid.

Thus, the communications framework provides varying levels of depth in a format designed to satisfy stakeholder awareness, comprehension, potential conviction and behavioural response, all of which can be tracked through web-based analytics. Adopting this format would also take a step towards assuaging the debate as to whether CSRS relates only to voluntary initiatives (which take companies over and above the minimum), or includes mandatory requirements of imposed compliance, or involves a combination of the two extremes, as each company would be able to include what they considered to be relevant in their CSRS strategy and, in so doing, indicate their particular stance on the debate relating to ethical philosophy.

To analyse the contemporary environment for business ethics further, and to explore the merit of the proposed framework, research is needed to ascertain current levels of engagement with CSRS, to explore what stakeholders think of disclosure practices and to identify the stakeholder publics who would use such deontologically and teleologically categorised information presented in a TCC format. Therefore, undertaking qualitative research in Phase 2, through interviews with key informants and focus groups with consumers will move the CSRS communications debate forward by identifying how the dissemination of information regarding ethical business practices can be improved to positively influence stakeholder knowledge, perception and behaviour.

## 8.2. Phase 2

Whereas Phase 1 investigated Arvidsson's (2010) 'focus shift' in ethical reporting by analysing five sample brands' adherence, application and communication of voluntary ethical initiatives, self-regulatory and co-regulatory systems, and mandatory obligations (Objective i), Phase 2 of the research considered the impact of such reporting, adding 'focus enlargement' (*ibid*) by exploring how engagement with CSRS-related communications affects divergent stakeholders' understanding and actions. As detailed in Section 7.2.2.2., the qualitative methods used in Phase 2 of the research involved interviews and focus groups completed during 2013 and 2014, which concentrated on achieving Objectives ii, part of iii and iv, namely:

- ii. To examine and understand current approaches to social responsibility that explain the relationship between key stakeholder groups, for example, consumers, commerce and policy influencers, both national and international.
- iii. To investigate the influence that the promotion of [CSRS] strategies has on stakeholder knowledge, perception and behaviour.
- iv. To identify appropriate approaches to the communication and promotion of ethical behaviours.

### 8.2.1. Presentation of the Interview and Focus Group Findings

Fifteen, in-depth, one-to-one interviews were undertaken with key informants in CSRS, encompassing policy makers, advisors and representatives from commerce (see Table 7.3), to investigate sector-based insights regarding the application and promotion of ethical behaviours. The focus groups targeted the thoughts and opinions of age-defined end-user consumers (see Section 7.2.2.2) to explore the depth of participants' knowledge, perceptions and behaviour regarding CSRS-related issues. The abbreviated identifiers used for each of the research participants are given in Table 8.18.

Table 8.18. Research participants' categories and identifiers

CATEGORY		IDENTIFIER
<b>INTERVIEWS</b>		
<b>PRIMARY STAKEHOLDERS</b>		
1	Fashion market brand [anonymised as Brand A]	Retail Manager
2	Supplier (product) - NGO/International charity	Production Manager
3	Supplier (services) - CSRS Marketing Expert	Chief Executive Officer (CEO) of a Sustainability Communications Agency
4	Supplier (services) - International communications and marketing expert	International Advertising Director
5	Supplier (services) - Web communications expert	Web Communications Manager
6	Supplier (services) - Commercial environmental auditing company	Chief Operating Officer (COO) of an Auditing Company
7	International finance and sustainable supply-chain funding	Senior Advisor in Ethical Investment
8	Local community	Elected Representative
<b>SECONDARY STAKEHOLDERS</b>		
9	UK Parliament	Chair of an All-Party Parliamentary Group (APPG)
10	International organisations	International Organisation Advisor
11	Standards Body	Standards Body Manager
12	Not-for-profit organisation - circular economy promotion	Circular Economy Manager
13	Business/trade Association	Trade Association Chief Executive Officer (CEO)
14	Academia - Higher Education	Fashion Academic
15	Media representative/ environmental & political activist	Editor/Journalist
<b>FOCUS GROUPS</b>		
<b>AGE CATEGORY / PARTICIPANT NUMBER</b>		
1	20s / Participants 1-5: P1, P2, P3, P4 & P5	e.g. 20s/P1
2	30s / Participants 1-5: P1, P2, P3, P4 & P5	e.g. 30s/P2
3	40s / Participants 1-5: P1, P2, P3, P4 & P5	e.g. 40s/P3
4	50s / Participants 1-5: P1, P2, P3, P4 & P5	e.g. 50s/P4
5	60+ / Participants 1-6: P1, P2, P3, P4, P5 & P6	e.g. 60+/P5

Collectively, the findings from the interviews and focus groups were intended to provide inputs for the development of a communication framework that encompasses the four emergent themes from Phase 1 (access, content balance, strategic editing and information architecture) and contributes to the advancement of stakeholder knowledge, informing perceptions and supporting behaviour change.

### *Thematic analysis*

The data gained from the interviews and focus groups was thematically analysed, producing four core themes and 18 codes (Table 7.6). The codes were categorised into expert (interviewee) or consumer (focus group participant) perspectives and divided using the elements of the Tricomponent Attitude Model, by combining cognition (knowledge and understanding), affective responses (perceptions, emotions and feelings) and conative behavioural components (likelihood, tendency or a predisposition to action) (Rosenberg and Hovland, 1960).

The first of the four objectives identified in Section 1.1 (Objective i) was addressed in the first Phase of the research (see Section 8.1) through its exploration of the philosophical and ethical approaches in business practice that identify engagement with voluntary ethical initiatives, self-regulatory and co-regulatory systems, and mandatory obligations.

To structure the findings in Phase 2, the discussion is presented in four sections (from 8.2.1.1 to 8.2.1.4), based on addressing the remaining three Objectives, namely ii to iv:

- Objective ii - To examine and understand current approaches to social responsibility... (see Section 8.2.1.1; extended quotes in Appendix 9).
- Objective ii - ...[that] explain the relationship between companies and their key stakeholder groups, for example, consumers, commerce and policy influencers, both national and international (see Section 8.2.1.2; extended quotes in Appendix 10).

- Objective iii - To analyse the application of ethical policies and initiatives, and to investigate the influence that the promotion of such strategies has on stakeholder knowledge, perception and behaviour (see Section 8.2.1.3; extended quotes in Appendix 11).
- Objective iv - identify appropriate approaches to the communication and promotion of ethical behaviours (see Section 8.2.1.4; extended quotes in Appendix 12).

#### 8.2.1.1. Objective ii - Current approaches to social responsibility

Focusing on the first part of Objective ii, namely the current approaches to social responsibility, enabled the research to build on the findings from Phase 1, which had indicated that CSRS reporting was evolving with identifiable differences in information access and content between the brands surveyed. Using three of the eighteen codes identified in Table 7.6, both participant categories (expert interviewees and focus group consumers) provided input for this theme, disclosing thoughts and opinions related to the components of the Tri-component Attitude Model (knowledge, feelings and perceptions, and behavioural likelihood) (Table 8.19). Extended quotes are in Appendix 9.

Table 8.19. Objective ii – current social responsibility approaches

THEME	CODES	CATEGORIES	
		PARTICIPANTS	TCAM
Objective ii - Current approaches to social responsibility	CSRS strategy adoption	Expert	COG/AFF/CON
		Consumer	COG/AFF/CON
	CSRS remit	Expert	COG/AFF/CON
		Consumer	COG/AFF/CON
	CSRS Strategy Content and Ethical Identifiers	Expert	COG/AFF/CON
		Consumer	COG/AFF/CON

Key:  
 TCAM – Tri-component Attitude Model  
 COG – cognition (knowledge)  
 AFF – affective responses (feelings and perception)  
 CON – conative component (behavioural likelihood and tendency)

### *CSRS strategy adoption*

The review of literature showed that ethically-related practices in the business community have been evident for over 150 years (Cannon, 2012), as illustrated through the philanthropic endeavours of Owen, Carnegie, Rowntree and Cadbury in the 19th century (Blowfield and Murray, 2008). Focusing on what Carroll (1999) referred to as the ‘...modern era of CSR’, namely activities that have been undertaken since Howard R. Bowen highlighted the need for the companies to consider their impact on society in the mid-20th century, the last sixty years have seen a plethora of social responsibility-associated concepts created to embody and elucidate the relationship between the business community, society and stakeholders. One such approach uses legitimacy theory to consider a company’s adherence or deviation from the values and norms prevalent in society (Dowling and Pfeffer, 1975), as reflected in the primary rules developed through custom, and the secondary rules implemented by the Executive, Parliament and Judiciary. However, where a company deviates from behaviours that are acceptable to society, a gap in legitimacy can be created (Lindholm, 1993), bringing potential criticism and censure from political, commercial and end-user perspectives.

Participating in the current research, the Circular Economy Manager asserted that complying with government policy, reputational impacts and cost savings were the three key motivations for a company to adopt an ethically-driven strategy. However, fluctuations within the divergent political frameworks can result in changes to the rules by which business practices are moderated. Such divergence was highlighted by Albareda *et al.* (2006: 396) who compared top-down, ‘...national government-centred and business-oriented’ approaches, to multi-stakeholder ‘bottom-up’ methods. Applying these categories to the contemporary political landscape, and its relationship with ethical business practices, the Elected Representative confirmed that CSRS was ‘...a very difficult subject in a large ‘P’ political sense to handle’, further explaining that ‘...socialist or socially-responsible’ politicians take a different view on policy to those who are ‘...free-enterprise or even

libertarian’, with the focus on reducing the environmental-impact competing with calls to not ‘...stand in the way of business’. This suggests that the prevailing mind-set of political leaders determines the likelihood of whether ethically-sensitive government policies, designed to recognise, change and adjudicate actions and behaviours in accordance with Hart’s (1961) theory on secondary rules, can be proactively pursued, reactively tolerated, or actively avoided within a society at a given time.

Evidence of a divide in approach to CSRS was also found in the business arena during the second phase of the current research, which supported the findings from Phase 1 that the promotion of ethical business practices was less than comprehensive. The Chair of a Westminster-based ‘All-Party Parliamentary Group (APPG) for Ethics and Sustainability in Fashion’, which works across party-political lines to facilitate the debate surrounding contemporary issues and make recommendations for future Parliamentary strategy, assessed the composition of the current market and noted that the ‘...diverse..retail landscape’ now encompasses ‘...businesses for whom sustainability is their raison d’etre and then there are others for whom it’s a kind of...pain in the neck’. Agreeing with this appraisal of the business environment, the Trade Association CEO suggested that whilst there has been an increase in awareness of ethical business practices by companies during the last decade, there was a wide variation in application with some businesses being ‘...really quite slavish’...[in embracing such behaviours]...because it’s good for their business...[whilst others]...just pay lip-service to it’, or were ‘...ignorant of what Corporate Social Responsibility is’. Thus, in the opinion of the participants, not only was the level of knowledge of ethical practices varied, so was the willingness to implement meaningful change through modifications in practice.

For those companies seen to be less than enthusiastic about the adoption of CSRS, the CEO of a Sustainability Communications Agency identified possible barriers, including an absence of definition around what constitutes sustainability and a general dearth of either solutions or clarity over the benefits that behavioural change could deliver. Such a lack of knowledge and understanding of CSR had previously been pinpointed by Sethi (1975), who warned that the concept had lost all meaning due its multiplicity of purpose and application to many different contexts; with the debate over terminology further highlighted by Dahlsrud (2008) who identified 37 definitions of CSR alone.

More recently, Kell (2014) suggested that there was now a growing emergence of a common understanding around the concept of business responsibility. However, offering his opinion in the current research, the Editor/Journalist referred to what he called the ‘discursive slippage’ in how the term ‘sustainable’ was being applied. He asserted that the concept originally implied that a company was not ‘doing anything bad’, but claimed that, as CSRS moved into the ‘mainstream’, its application had become diluted and had become a ‘shorthand’ expression that had a ‘...very, very generalised use...to a point where it could be used to describe almost anything that a business does’. Adding to the debate, the Elected Representative reflected on the complexity of the CSRS remit and stated that:

..it’s very market dependent, it’s very...dependent upon the ethics and the orientation of the business and the extent to which there is the space within the marketing mix. Ethics, where’s that? It’s not so much in price...and it’s rarely in place...it doesn’t feature, it’s not alternative...price, place, product, promotion and pollution?

It can be concluded from these discussions therefore that, with a lack of clarity regarding what should be included to produce a workable mix of principles relating to CSRS, the assessment of legitimacy is problematic because it is highly dependent on the interpretation of values and norms that rarely have distinct boundaries or single-perspective rationales. As



a result, in any given set of circumstances, a legitimacy gap maybe present for one audience, but not for another.

Assessing the ability of the ‘fashion and beauty’ sectors to advocate and bring about reforms in business practice, the CEO of a Sustainability Communications Agency claimed that they were ‘...probably two of the most important industries for creating change’ because, as ‘...the modern maker of manners, they create means and status symbols..[by which]..people consciously or sub-consciously communicate to each another’. In addition, according to the Standards Body Manager, the psychological appeal of fashion and the fashion industry’s global business reach has the potential to shift practices towards a more ethical approach. At the same time, a secondary rules legal imperative is attached to primary behaviours, with the Fashion Academic stating that there was a categorical expectation under UK law for clothing to be worn in public, claiming it was ‘...the only thing we are bound to have’. However, factoring in the ambiguity regarding business practice legitimacy, she further suggested that the ‘...average person on the street’ was unaware of the consequences of business activities and questioned whether ‘...people really understand what sustainability is’.

From the end-users’ perspective, the clearest view of what constitutes CSRS emerged from the 60-and-over age category by 60+/P1, who declared that:

...corporate companies have to be seen to...going along ethical routes and having ethical responsibilities towards the staff and their working conditions...and things like that...I think they have to prove to some kind of standard that they are following the guidelines...how strict those are, I’ve no idea, but I think they certainly have to be seen to be doing it, definitely.

A definition was also offered by the 30s category, with 30s/P3 suggesting that it involved being seen to do the right thing, adding that to promote a company’s policy on sustainability ‘...somebody’s had to spend loads of money to create it...and put it on [their website]’.

However, confusion was expressed over whether ethical strategies were the exclusive

concern of large operators, or if smaller businesses should also consider CSRS, with 30s/P5 arguing that the company 'Long Tall Sally' would not have a strategy, because '...they're small and with small quantities'. In addition, referencing the rate of production, consumption and rejection of fashion items (Rath *et al.*, 2012; Watson and Yan, 2013), 30s/P4 questioned whether the fashion sector had the capability to adapt its practices, claiming:

...the whole industry...is built around like having like six, seven, eight, ten seasons, I mean this surely goes against the whole idea of being sustainable... is that why we don't have a proper approach in fashion to sustainability?

Consequently, the consumer participants' lived experience of observable planned obsolescence and next season replenishment shaped their knowledge and expectations of the fashion sector, and created a perceived limit to its ability to steer CSRS-related behavioural change. Adding further uncertainty to the debate, participants in the 50s age category were generally unclear about the scope of ethical strategies, with 50s/P1 claiming that '...we've got this inflated idea of where ethics actually are, which makes me a bit concerned... sometimes' and 50s/P5 indicating that she would assume that '...most of the big brands are unethical'.

Accordingly, this part of the current research has shown that whilst the ambiguous nature of what CSRS represents, as identified by Sethi (1975), was still evident in political, commercial and end-user responses, there was also acknowledgement of the difficulties of trying to capture and define its premise in a way that was meaningful, manageable and applicable to a resource-dependent sector with obsolescence built in to its processes.

#### *CSRS remit*

The evaluation of four currently-accepted CSRS frameworks during the review of literature identified the most often mentioned elements in CSRS as being economic, legal and ethical

aspects (CED, 1971; Carroll, 1979; Carroll, 1991; Schwartz and Carroll, 2003; Garriga and Melé, 2004), which were incorporated into the social, environmental and general responsibility frameworks shown in Table 2.2.

When the participants in the current research identified what they considered to be the main components of ethical business practices, the duality of CSRS was highlighted by the Elected Representative, who combined ‘...the ethics of low wage’, with ‘...the environmental element’. Likewise, the Chair of an APPG claimed the remit encompassed ‘...dealing with issues around environment..around.. errr..social justice..around working conditions, pay conditions’. The Production Manager also concentrated on social elements and believed that activities and actions associated with CSRS-related behaviours centred on generating revenue to ‘...give people...[employees]...a sustainable life’. Similarly, the Senior Advisor in Ethical Investment added that the drive towards ‘...sustainability and empowering workers and women’s empowerment and all that’ was crucial. Such empowerment included how companies treat their employees, as well as opportunities for training and education provide to reduce worker turnover, the provision of health and life insurance, and making purified water available for employees to take home (*ibid*). The conditions within which employees work was also raised by the International Organisation Advisor when she declared that:

...if you have workers sitting on the floor, then this should be absolutely impossible...if you have people with no space to eat, should be impossible...all these social little things are also part of the sustainability.

On the other hand, focusing on environmental considerations, the Retail Manager highlighted the ubiquitous use of polythene wrapping in the fashion sector. Likewise, the Chief Operating Officer (COO) of an auditing company cited the policy designed to reduce the use of plastic bags as an example. The associated regulation prohibiting retailers from

providing free single-use carrier bags was introduced between 2011 and 2015 using the environmental powers devolved to the regional parliaments in Wales, Northern Ireland and Scotland, which was subsequently adopted in England (see Section 3.4.3). However, noting an element of disquiet regarding the legislative remit, the COO of an Auditing Company further commented that ‘..if you look at a bag of groceries...the bag is a tiny, tiny percentage of the overall impact’, with the vast majority caused by the products the bags are designed to carry. Also focusing on the environmental impact of the actual product, through the end-life pollution it can cause, the Editor/Journalist used apparel as an example and referred to a recent ‘...absolutely stunning statistic...[that suggested]...clothes now make up around 30% of the waste stream?...and it’s gone from 5% in ten years?’. Thus, the environmental concerns identified by the interviewees related to packaging and disposal, however, there was less mention by the experts of externalities caused by the manufacturing process itself.

Similar to the interview participants’, the focus group attendees showed awareness of social factors created by production-consumption system, as well as a limited number of environmental issues. In the 20s category, participants focused on populist socially-related themes, with 20s/P1 talking about child labour and 20s/P4 noting that she ‘...took very against GAP when I heard that they used a lot of slave labour’, before noting ‘...but then I think Primark do that as well’. Likewise, the 40s participants focused on social issues, with 40s/P1 mentioning child labour and recounting the ‘big hoo-ha’ that retailer Marks and Spencers had had ‘a few years ago’, which 40s/P2 remembered involved ‘...kids making their clothes...[in]...foreign countries...in sweatshops and things like that’. Furthermore, socially-related concerns dominated the responses from the 60 and over category, which was illustrated by participant two (60+/P2), who believed that CSRS encompasses ‘...the suppliers and things’, whilst 60+/P1 suggested that ‘...ethical responsibilities tend to be to

do with staffing...it's not about the quality of clothes..or whatever...it's more about staff conditions', and she further raised the issue of child labour.

The term 'sweatshops' was also used in the 30s age group, with 30s/P3 claiming that manufacturing in such conditions was the only way to produce '...a top for £2 or 50p' adding that '...it can't come from anywhere else, can it?'. However, there was also a focus on the externalities caused by excessive consumption, with 30s/P4 stating:

...we wouldn't all be shopping if everyone else wasn't...wasn't doing it and we wouldn't all be doing it if there wasn't all these images around us telling us we need to look like this...we need to look like that...I want to control...I don't want things pushed at me...I want to control my process, I'll purchase it if I want it, but I definitely don't want to be responding to this 'Shop Now, Shop Now!' [emphasized by shouting].

Participant four (30s/P4) further added that although she was not a big spender, she was concerned that '...the environmental impact from production all the way through to disposal is probably massive'. She filtered her personal responsibility by claiming that even though sustainability was '...not on the top of the list', she would prefer her clothes were not '...environmentally unfriendly...[and caused]...the least environmental impact'. However, she declared that she found it '...impossible to get that information from anybody...so it's just too much of a headache, so I just give up'. Thus, Payton's (2013) '...intention-behaviour gap', was evident, but from a perspective of a willing consumer who suggested commitment towards CSRS-related purchases, but lacked the necessary company controlled information to enable her behaviour to reflect her intention. The 50s age group raised similar concerns about environmental impact to those of the 30s category, which was encapsulated by 50s/P4 who questioned why high street fashion brands '...have the same cardigan in 50 different colours...[with] ...something like 18 shades of green'. She added '...I just don't get it...I don't get why they need to produce things on that scale'.

Hence, the current research found that the participants' knowledge of the remit of CSRS focused on the issues that were most often in their sphere of influence, or related to their interests, values or concerns. For example, participants from the political arena highlighted knowledge of social justice and the environment. However, those involved in production/manufacture concentrated on employment issues, whilst environmental factors were dominant for the Auditor and Retail Manager who saw the packaging waste produced by garments. Knowledge of both ethical aspects was evident in the consumers' responses, with the 20s, 40s and 60 and over participants focusing on social issues, whilst those in the 30s and 50s categories highlighting environmental concerns. Thus, information regarding ethically-related issues was generating awareness of CSRS. Whether the perception created then translates into action is further explored in Section 8.2.1.3.

#### *CSRS Strategy Content and Ethical Identifiers*

The combination of economic, legal and ethical aspects in CSRS also highlighted a debate over whether ethical strategy content should concentrate on what a company is choosing or agreeing to do, through collaboration with consequences-focused partnerships and voluntary or self-regulatory actions and activities, which go beyond that which is mandatorily expected (Kotler and Lee, 2005; Boatright, 2007; BIS, 2011), or should include an identification of what a company is required to do, through co-regulatory and legal obligations (Vandekerckhove and Commers, 2005; Matten and Moon, 2008) (see Table 2.7). Such a debate over ethical strategy content embraces concepts relating to explicit and implicit CSR (Matten and Moon, 2008; Gjørlberg, 2011), soft and hard laws (Kirton and Trebilcock, 2004; Shaffer and Pollack, 2012), and so-called, carrots or sticks (Mainelli, 2004; UNEP *et al.*, 2010; KPMG and UNEP, 2012). With teleological consequences-focused partnerships addressed in Section 8.2.1.2, this section focuses on mandatory and voluntary deontological actions and activities.

Identifying implicit mandatory aspects in deontological CSRS, the Trade Association CEO noted that hard laws and legislation linked to sourcing related to both the industry and market, with retailers keen to ‘...demonstrate to their own stakeholders that the goods have been ethically sourced’. He added that ‘...compliance is..is big, so it does exist in the industry...particularly if you’re...you’re endeavouring to sell to the bigger players’.

However, the Chair of an APPG highlighted concerns, by suggesting:

...part of the problem is that these major retailers outsource their responsibilities...they absolutely comply with..ermm..UK economic and legal constraints...but...and then it’s someone else’s responsibility to deal with those workers in Bangladesh.

A similar concern was raised by the International Organisation Advisor who highlighted the potential for companies to be selective in their adherence to good practice by arguing that:

...some companies, they buy the good..err...the good ovation of their company by having one part which is environmental sustainability..and the rest can be done wherever it comes from.

Offshore employees work under the mandatory obligations of their home countries, which invariably have different legal requirements to those imposed on UK based operations.

According to the Senior Advisor in Ethical Investment, whilst compliance with the local minimum wage is largely universal offshore, the level set is often below that of a local living wage. Consequently, he claimed:

...the workers actually want to...work..err..into the night and..and so actually the ironic thing is...you know...every single factory in Bangladesh breaches overtime laws and nobody cares because actually the workers want that...even in the good factories, that are so-called compliant, because everyone turns a blinded-eye to overtime...but...that’s the difficult issue for us...

Further referring to the ‘...Western imposition’ of ethical behaviours, the Senior Advisor in Ethical Investment noted that judging the appropriateness, or not, of working conditions, which are accepted as the norm in one society, whilst not meeting the expectations of a second, is problematic. In addition, the transferability of a stakeholder’s understanding of

one legal system to another may also be limited or flawed, resulting in the creation of misleading perceptions.

Focusing on voluntary explicit deontological actions and activities, the COO of an Auditing Company claimed there are ‘...a bewildering number of different sustainability initiatives reported’. The International Organisation Advisor agreed and outlined the problems caused by the multiple standards used by individual retailers, each of whom require manufacturers to complete individual and invariably different audits. Estimating the cost at ‘...about \$2000 a pop’, the Trade Association CEO claimed that such audits can happen ‘...two or three times a year’, thus creating what Russell (2015 a) referred to as ‘audit fatigue’. Declaring that it was ‘impossible’ for companies to comply with the demands of multiple audits, the International Organisation Advisor explained that:

...if you go in factories all round the world...you will see wonderful papers on the wall...in..when you come in..with certificates of CAP [Certified Authorization Professional]...with the certificate of C&A [brand’s code of practice], with the certificate of...I don’t know who.

Such disquiet reflect Gjølberg’s (2011) belief that the overlapping remits of voluntary CSR initiatives can be problematic. The Advisor expressed further concern over how merchandisers conduct audits, suggesting that their checks lack depth, because ‘...they have no clue of an idea of what’s..what’s going on’. She added that merchandisers go into factories and ‘...look if the cuttings are well..if the stitching is good..then they go back to their hotel..happy to leave this ugly factory’. Agreeing with the superficiality of audits, the Trade Association CEO agreed, saying:

...nobody ever says ‘Well, I’ve just given you a 100,000 units and your capacity is ten units per week, so it’s gonna take you 25 years to make it...so where’s all the sub-contracting going?...who’s doing the dyeing, who’s doing the finishing, who’s doing the yarn processing? ...where...where....‘You haven’t any pattern cutting?’...errr....‘I can see it being sewn’, but...errr...you don’t have the capacity to sew a quarter of my commitment in the time available....reaching back down that supply-chain in terms of CSR is a very, very big issue.



Thus, the process of auditing can be flawed and does not necessarily provide the level of ethical business practice guarantee implied by the accreditation gained, which strikes at the core of the system of external auditing for internal practices as proposed by Howard R. Bowen's concept of social responsibility in the 1950s (Hess, 2008).

To create consistency, the COO of an Auditing Company reported that manufacturers want a single certification to overcome the issue of multiple audits. He claimed that there was '...quite a bit of energy being put in to developing a standard', however, he cautioned that '..whether it ultimately takes off..ermm..remains to be seen'. Agreeing with the level of difficulty this may involve, the International Organisation Advisor asserted that:

...unfortunately, the world is not ready to..to do the whole thing.....because it's not so complicated to have a standard..the problem is the standard of one supplier is not the standards of the next supplier.

However, as identified by the review of literature, universal standards for social responsibility and sustainability do already exist (see Section 3.3.2), with the Standards Body Manager identifying protocols that are internationally recognised and can be '...adopted as they are', or adapted to '...account for the local...err...characteristics'. She added that they can '...cut across the board', through 'generic standards' that can be applied to different industries, encompassing commercial, non-governmental and government related organisations. Whilst giving the British Standards BS 8900 as an example of a generic standard for sustainable development, she also mentioned specific standards such as PAS 2050 with its focus on product carbon foot-printing or carbon measurement. Adding to the generic and specific standard formats, the Standards Body Manager further identified 'soft standards', which are not certificated. She explained that:

One thing that often comes up in conversation is that..err..not every single standard, for example, goes for certification...because...err..being in the business of providing guidance and information as well, providing a knowledge base to a lot stakeholders and it's usually those types of standards that are all about sharing best practice and...err..providing knowledge and guidance that..that are not certifiable..soft standards as we call them...err...ISO26000 is one of those...that's the Social Responsibility standard.

However, despite being aware of the potential for confusion that can be created by the remit of different standards, the body responsible for setting such protocols does not provide an indication in a standard's title as to which category each falls into, preferring to rely on issuing post-publication guidance on appropriate and inappropriate wording to be used by companies in their communications (see Table 3.6). Yet, the adoption of such wording is dependent on companies being aware of, and voluntarily using, the suggested phraseology and the audience understanding the significance of the choice of words. Thus, there is potential for an inaccurate understanding to be created and further disseminated to unaware stakeholders. Furthermore, the room for confusion was not limited to standards, with the COO of an Auditing Company professing that many of the current ethical indicators are meaningless to stakeholders who do not work in the CSRS arena. He further asserted that '...it's not that the consumers don't care...they just have no way of differentiating at the moment'.

Assessing the extent of the consumers' knowledge and understanding of ethical indicators, participants in the 20s age category claimed knowledge of standards and codes that were generally related to food providers, especially concerning the horsemeat scandal of 2013 (20s/P2) and Fairtrade (20s/P2: 20s/P5). In the 20s category, participant number four stated that she was aware of mandatory and voluntary expectations, but could not name any. Likewise, participants the 60 and over age group acknowledged the use of deontological indicators, with 60+/P3 associating the CSRS concept to companies having to adhere to '...certain standards' and also mentioning the horsemeat scandal. However, 60+/P2

cautioned that food-related standards were different to those applied to other product categories.

When pressed on the likelihood of buying ethically associated items, the focus group participants from the 20s and 30s identified patronage of products branded with as organic (30s/P3), or items with the ethical marque Fairtrade, namely bananas, teabags or coffee (20s/P2: 20s/P5: 30s/P3: 30s/P5). In contrast, none of the participants across the focus groups had encountered the marque in relation to clothing, with participant two, in the 20s age group (20s/P2), stating that, ‘You’re more likely to buy food, I think, that’s Fairtrade, than clothing...I don’t know why’. In giving an explanation as to her feelings towards apparel labelled with the ethical marque, 20s/P3 stated that she would not set out to buy Fairtrade clothing because ‘...I don’t really like it...I’ve tried them, but...I don’t know, I think it’s because it’s more natural...it’s not as nice’. Likewise, in the 30s category, participants number three and five (30s/P3: 30s/P5) admitted that they were aware of Fairtrade food items, but not apparel. Thus, preconceived ideas and expectations were potential barriers to consumer’s consideration of ethically-identified purchases, which could offer an explanation to the decision by fashion brands to withdraw from offering products made from CSRS produced raw materials (see Section 6.5).

Despite the credence claims that Fairtrade promotes, and others draw upon, which have been criticised by Sidwell (2008), Beji-Becheur *et al.* (2008), Wilson (2010), and Johannessen and Wilhite (2010), the focus group participants showed little understanding of the supply chain aspect covered by the marque. This was highlighted by the 30s age group, where participant number one asked if Fairtrade benefits were limited to the person who grows the cotton, or would they apply to everybody in the chain. Likewise, whilst 30s/P2 claimed to be aware that the marque was applied to cotton, and that price benefits were felt by farmers, she was unclear about the sewing stage of production and whether there were also benefits for the

people who make the garment. Further uncertainty was expressed when 30s/P4 enquired ‘When you say Fairtrade...is that equivalent to sustainable cotton?...but the...ermm...the amount of energy that’s used to produce?’, before adding ‘Well, you see, we’re all quite well informed [of the existence of Fairtrade]...and yet we’re mightily confused about what this means’.

Offering an explanation of the end-consumer’s purchase of items branded with an ethical marque, despite their limited understanding of its remit, the Editor/Journalist claimed that the action exists in the ‘...virtue sphere’ whereby:

...being a person who buys organic or a person who buys Fairtrade is the same...it’s got the same...sort of, emotional basis...you might think that organic products are better for you....you might think that Fairtrade is you doing your bit for...for people who are...ammm...having a tough time.

He further added that he would more likely to trust a company with a philosophy for making a positive difference than those that relied on accredited schemes, and cited the negativity that surrounded Nestlé’s incorporation of Fairtrade coca into a product line, which he claimed:

...showed up some of the problems with the Fairtrade concept..erm..is it just an accreditation scheme? It’s not delivering what I think people believe it delivers, which is a level of ethical approval.

In his opinion, the suggested emotional connection created through credence claims employed by such marques outweighs the need for purchasers to gain a full understanding of what an ethical identifier actually indicates, which was borne out by the focus group participants who were unable to articulate the benefits that Fairtrade bestowed on producers, or to transfer any depth of understanding from one product category to another. It also supported Burchell and Cook (2008: 39) belief that endorsement by ethically-related organisations does not always allay a perception that a brand’s motivation is based on offsetting negative publicity rather than a fundamental change in corporate policy.

Hence, the current research determined that deontological ethical indicators highlighted where actions and activities were voluntarily being undertaken in the supply chain. At the same time, whilst the perplexing array of potential voluntary explicit standards and codes were causing difficulties and added costs for compliant producers, there were limited references by the research participants to implicit mandatory elements, and no mention of self- or co-regulation. Additionally, despite consumers being ill-informed as to the purpose or impacts of voluntary ethical marques, they continued with purchases of such branded food products regardless, but retreated from the idea of behaving similarly with apparel through their perception that product satisfaction would be lacking. As a result, the current research supports Wallop's (2010 a) assertion that the majority of stakeholders have little understanding of what such accreditations actually represent, but found that, in practice, this lack of knowledge did not dissuade such purchases.

In summary, when investigating current approaches to social responsibility, the research found that a similar divide as that observed in Phase 1, between companies that overtly demonstrated their commitment to CSRS strategy adoption and those that the participants felt were more indifferent to the concept. The participants' knowledge and understanding of the purpose of ethical business practices was directly linked to their sphere of influence, or related to how they perceived CSRS issues, if at all affected by them. Although there was confusion over the remit of the CSRS concept by the consumer participants, there was general agreement in the interviews and focus groups that social and environmental elements dominated in strategy content. Whilst a limited number of the professional interviewees identified mandatory obligations, especially as they related to offshore compared to domestic liabilities, the end-consumers made vague reference to voluntary standards, but were more focused on the actions like ethical marques that they had encountered.

8.2.1.2. Objective ii - The relationships between key stakeholder groups

The second part of Objective ii considered the relationships between key stakeholder groups. This theme involved two of the eighteen codes identified in Table 7.3, with the expert interviewees providing input for both codes, whilst the focus group participants focused their attention on one (Table 8.20). As in the previous section, the elements of the Tri-component Attitude Model (knowledge, feelings and perceptions, and behavioural likelihood) were used to categorise the responses. Extended quote are in Appendix 10.

Table 8.20. Objective ii – the relationships between key stakeholder groups

THEME	CODES	CATEGORIES	
		PARTICIPANTS	TCAM
Objective ii - Relationships between key stakeholder groups	Collaborative partnerships	Expert	COG/AFF/CON
	Cooperation vs. conflict	Expert	COG/AFF/CON
		Consumer	CON

Key:  
 TCAM – Tri-component Attitude Model  
 COG – cognition (knowledge)  
 AFF – affective responses (feelings and perception)  
 CON – conative component (behavioural likelihood and tendency)

*Collaborative partnerships*

According to the literature, production-consumption systems (PCS) connect interested parties with divergent cultures, values and powers, who work collaboratively to facilitate the material flow of goods and services through supply chains (Lebel, 2005). Such supply chains are comprised of relationships between parties from internal, micro-, macro and peripheral environments, involving stakeholders who effect or are affected by a company’s tactical and strategic decision-making (Freeman, 1984). Focusing on the relationships between national and international policy influencers, commerce and consumers, the interview and focus group participants in the current research detailed their opinions relating to collaborative

partnerships and the cooperative actions that enable positive CSRS-promoting relationships, and the conflicts that can reduce or inhibit progress.

The Standards Body Manager suggested that exchanging information in ‘...very complex supply chains’ is fundamental to improving business practices and relies on ‘...how the different parties along a supply chain collaborate’. Similarly, the Fashion Academic contended that creating sustainable improvements in global supply chains surpasses the actions of individual companies and brands by requiring influence and information sharing that connects across countries and continents. Such influence was noted by Steurer (2010), whose research identified the active involvement of international organisations and bodies in promoting CSRS, especially the EU, through the legally-backed harmonised benchmarks it ratifies. In the UK, international and national decrees are implemented through the ‘Separation of Power’ concept, which involves the Westminster and devolved Parliaments, and their respective Executives, working with the Judiciary to agree and establish regulatory frameworks, legal protocols and mandatory requirements (Benwell and Gay, 2011).

Interviewed in the current research, the Elected Representative explained that politicians play a role in facilitating both commercial and citizens’ priorities by supporting enterprise, but noted that there are constraints as to how proactive they can be regarding ethical business practices. He stated ‘I don’t think we pay a lot of attention [to CSRS]’, before adding:

...we have no way of controlling that [business activity]....we might have views about Corporate Social Responsibility, we have no mechanisms for factoring that into any of the decisions that we take.

Hence, until a company’s actions are shown to be otherwise, the basic necessity of attracting potential community-supportive employment opportunities and inward investment is prioritised over previous CSRS-related concerns involving particular companies; with any subsequent wrongdoing being controlled reactively through mandatory instruments enforced

by ‘...variety of agencies’, such as the powers embedded in Environmental Health legislation and the Environment Protection Agency (*ibid*).

Commenting on the current mandatory landscape, the Chair of an APPG reported that while governments were generally ‘...wary’ of introducing more statutory controls, they also want to avoid the charge of presiding over ‘..inaction’ due to the complexity of the issues involved in CSRS and the lack of a ‘...magic bullet’ fix. The Editor/Journalist agreed, referring to State or Government action as ‘...very unfashionable at the moment’. Consequently, establishing further ‘hard law’ mandatory, or co-regulatory, controls is generally limited to when business practices are seen to be persistently lacking. Such a need for state intervention is illustrated by the adoption of directive 2014/95/EU, which requires large companies to disclose non-financial and diversity information (European Commission, 2014 a) (see Section 3.4.1) and the introduction of the UK Government-backed Groceries Supply Code of Practice applied to ten UK supermarkets with an annual sales turnover exceeding £1 billion (Wragge *et al.*, 2013) (see Section 3.5.1).

Conversely, embracing a ‘soft law’ approach, the APPG Chair explained that by working across party-political lines, Parliamentarians use APPG interest areas to provide ‘...influence and leadership’, through sharing best practice in the political arena as ‘...a way of getting us to work together...[which]...kind of liberates people in terms of being able to say “Well, yes, we can all agree [cross-party] on this”’. Hence, the Chair’s account of the sphere of APPGs’ activities supported Steurer’s (2010) assertion that much of the work done by Parliamentary members encourages behavioural change through group effort and cooperation (see Table 4.9), which he proposed involved four main areas of influence, based on:



- i. Raising awareness and building capacity for CSR
- ii. Improving disclosure and transparency
- iii. Fostering socially responsible investment
- iv. Leading by example

Further emphasising the collaborative role, the APPG Chair explained that subsequent to cross-party agreement on policy direction, the opinions of the interested parties effected by any proposed rule-changes are sought, with Parliamentarians using their positions to engage with the business community by saying ‘...we really are interested in what you are doing and not only interested, but we’re prepared to act on it’, whilst at the same time ‘..sort of prodding them about what kinds of practices they should be looking at’. She further added that confidence building was a crucial enabler, because the business community need to know that the content of discussions will not be ‘...splashed all over the newspapers...[as] ...that could be counterproductive’.

Viewing the policy-maker/business community relationship from a sector perspective showed that, whilst individual businesses have minimal or no control over the macro environment (Blythe, 2013), they can seek to engage with and influence the direction of international, national and devolved governmental decision-making. Highlighting the role of commerce in collaborative relationship building, the Trade Association CEO highlighted the two-way flow of information whereby policy makers provide guidance to the business community and the business community give advice to policy makers. He said that business associations regularly communicate with ‘...various different government departments’ to provide recommendations, as well as by generating dialogue with EU decision-makers in Brussels where ‘...a significant amount of legislation that affects the industry gets enacted and passed’.

The Trade Association CEO also talked about the advantage of bringing together associations representing the ‘...rather fragmented’ fashion industry under ‘...one umbrella body’, because:

...everyone’s got their arms round their own little clump.err..and...err...you need a sledgehammer and a JCB to remove their knuckles around it in order that they...err...instead of being hugely narrow in vision should...actually open their arms up and...and...and think what we could do because we’re better as a...a larger group than we can ever be as a series of individuals.

Schaefer and Kerrigan (2008), who noted that the lack of shared interest hampered a trade association’s ability to provide generic advice on ethical business practices, highlighted the difficulties caused when a sector is highly competitive and diverse. However, in a bid to encourage a collaborative mind-set, the Trade Association CEO reported that business associations aim to disseminate information related to best practices to members, but noted that they ranged from large companies to smaller and newly established operations who would not ‘...even know how to spell CSR, never mind..erm...err..practise it’. Therefore, the creation of up-stream and down-stream collaborative relationships with national and international policy makers, and individual businesses, allows information about the contemporary and forthcoming direction of CSRS-related strategy to flow through business associations to companies and, in return, enables responses from businesses to feed back to decision-takers.

Adding to the range of organisations that work in collaboration to progress the adoption of ethical practices, the Circular Economy Manager detailed her organisation’s role as a conduit between government departments and the business community, including efforts to ‘...motivate and galvanise the sector through collective action...[to reduce]...the carbon, water, waste footprints of the clothing supplied and received in the UK’. To achieve this reduction, she reported working with ‘...retailers, charities, NGOs...recyclers, collectors’, to encourage designers, buyers and product teams to include environmental issues in their

agenda, alongside considerations of style, texture, cost and selling margins. The Circular Economy Manager added that when UK retailers work together they have ‘...a bigger influence on a global market.....a bit more power, a bit more voice...for things like supply chain traceability’. Likewise, the Standards Body Manager referred to her role in ‘...consensus building and collaboration’, by working in cooperation with ‘...more than 3,000 committees...[involving]...representatives from key stakeholder groups..erm.. Government, NGOs, business and industry, academia, Trade Associations, consumer representation’. As the originator of the ‘Ethical Fashion Stakeholder Map’ (Figure 7.2), which was used for participant selection in the current research, she further suggested that ‘Specialist Consultants...[or]...Social Responsibility Consultancies’ had grown in importance in the last decade and should now be included in the list of collaborators working to support the advancement of CSRS.

Adding the end-user to the conversation, the Chair of an APPG claimed consumers and their individual identities are influenced by ‘...cultural, social, political, ethical, moral, environmental [factors]’, adding ‘...since we’ve stood up, people have fashioned things..that isn’t gonna stop anytime soon’. Due to these multiple influences, she asserted that consumers or customers should not be viewed as ‘...homogenous’ entities. Although the Fashion Academic stated that few people questioned production methods associated with the supply chain, the CEO of a Sustainability Communications Agency believed that a transformation in the ‘...communications’ landscape’ was enabling ‘...consumers to talk to each other and directly to brands’. Therefore, she claimed that the opportunity was there for consumers to be involved in a dialogue with companies over their business behaviours if they should so wish. She further highlighted her company’s engagement with CSRS advocates, including:

...brands, businesses, people, organisations, partners, suppliers..even our Lawyer, errr..we try and work with people who are trying to create change, or who are capable of creating change, so that within that is..we work primarily with big business...ermm..they seem to be the best at affecting change at the moment.

Analysis of the interviews conducted during the current research can be seen therefore to have revealed evidence of collaborative supply chain-related relationships, designed to provide consensus building dialogue between policy makers and CSRS advocates, encompassing key stakeholder groups from Parliamentarians, commercial and consumer representatives, individual businesses, academia and NGOs. As such, the need for CSRS-related communications to be designed for stakeholders beyond the requirements of company shareholders, as acknowledged by Arvidsson's (2010) 'focus enlargement', is verified by the findings of the current research.

However, the extent of these multilinked relationships, which are often created outwith the sphere of company control, supports the thesis proposed by the current research that connections between enterprises and stakeholders do not operate in the linear construct suggested by Donaldson and Preston's (1995) stakeholder mapping model (Figure 3.1). As stakeholders form relationships and collaborate, they should be viewed as inhabiting a Communications' Pool (as illustrated in Figure 3.2), rather than as isolated entities. In addition, the potential dialogue between parties within the pool of communication heightens the prospect of 'noise' being created from the multiple perspectives that may challenge, impact or disrupt a company's communicated message (Berlo, 1960). Therefore, the current research found that businesses can have a bearing on the overall tone and direction of national and international CSRS-related progress if they engage in the CSRS debate and are prepared to embrace mimetic or normative isomorphic changes. Furthermore, increased collaborations beyond the direct control of companies can also support progress towards CSRS-related transparency and accountability through the coercion provided by external stakeholder scrutiny.

### *Cooperation vs. conflict*

Whilst the current research found clear evidence of cooperation, conflicts in supply chains were also noted. Dividing the responsibility to progress CSRS-related actions into twin perspectives, the Circular Economy Manager suggested that a ‘...two stages prong attack’ was needed, whereby businesses should consider ‘...the environmental footprint’ of the products they source and sell, and consumers should ‘...look at their behaviour’ during apparel purchase and consumption. Focusing on the responsibility of the business community to take action, the Elected Representative suggested that serious change ‘...would be only as a consequence of people further up the supply-chain than the consumers’. He added that progress would result from ‘...producer-push rather than consumer-pull’, and was reliant on companies believing that they were likely to sell more.

Highlighting the practice of sourcing from offshore locations through triangle production (Knight, 2007) or vertical integration (Jones, 2006), the International Organisation Advisor reported that although offshore countries were generally considered to be emerging, they were actually ‘...much more realistic in these things, do more for the environment...and also for the social things, than we...we’re doing’. Notwithstanding the progress that is being made, negative perceptions of offshore production persist, which restricts the ability of many apparel manufacturers to gain access to the finance needed for CSRS-related improvements, with the Senior Advisor in Ethical Investment claiming that ‘...nobody wants to lend to “dodgy” Bangladeshi garment factories’. However, he further asserted that, despite resistance to change from ‘old school’ factory owners, the emerging ‘younger generation’ of manufacturers were excited by the prospect of international collaborations that increased the likelihood of access to capital, deep expertise and brand relationships. Likewise, the International Organisation Advisor agreed that collaborations between developed and developing nations was helping to drive change, declaring:

...any manufacturer in the world..if you go..you explain to him that if he changes the way he produces in a better way..that this makes money..he will change immediately..it's just the way how to explain to him...if you give the people logical ways to understand, they will do it immediately.

Whilst international collaborations can support the move toward further CSRS-related progress by providing knowledge and resources, which improves perceptions and behaviours, the Senior Advisor for Ethical Investment highlighted concern that such collaborations have potential reputational risks for those involved, stating:

...the other really tricky question is the...erm...the campaigns from the unions... Western..particularly the Western unions...you know...we're actually one of the few investments firms that are really trying to get in there and do some real good...actually, we fear that...umm...we might end up seen on the wrong end of this...I mean, at the moment the unions are quite excited about our story because we can really improve the lives and it's very easy for someone to...to just turn that around on us and...and...you know...for whatever reason and make us look really bad.

Thus, the current research identified a paradox, with those supporting change-making CSRS-related progress fearing potential reputational damage being caused by others who are likewise campaigning for changes in business practices, even though the long-term goals for both parties are the same. Hence, a fine line between cooperation and conflict amongst change-promoting stakeholders was evident in the finding of the current research.

Furthermore, a perceived lack of willingness by brands in the market to share the costs involved in adopting ethical business practices was also noted in the findings, with the APPG Chair asserting that:

...somebody has to pay somewhere and at the moment it's not us and it's not retailers....retailers are marking up above 1,000%...ermm..on those goods and this isn't about cheap...errr..fast fashion either...of course it's also about some of the more expensive brands.

Detailing the reasons why market brands are reluctant to take responsibility for CSRS, the Retail Manager confirmed that cost was a big barrier, due to the resources needed to research '...where you're stuff originates from, how it's made, working conditions...everything like

that', with the time constraints imposed by the fast fashion concept making such CSRS-related investigations problematic. In addition, the Senior Advisor in Ethical Investment suggested that within market-based companies there are conflicts of interest between departments, because '...sourcing people have a very different worldview from the CSR people'. He added:

...the business side really only thinks business and they think of the CSR people as compliance and...you know...the more enlightened ones are like 'It's important, right, we've got to...we genuinely don't want to have...you know... factory collapses and fires and scandals'...so it's not like the business side are oblivious to the risks...but they're not passionate true believers about the empowering women...you tend to find those in the CSR departments...errr... but..yeh...that's understandable that you'll get...errr...really different..errr..views ..from different functions.

Agreeing that price was key, the Trade Association CEO explained that '...both sides struggle', but ultimately, '...the retailer is no more responsible than pigs flying...they chuck all of that responsibility back down the supply-chain'. He further concluded that '...the problem is that retailers are greedy...and sometimes they are prepared to buy products at the lowest possible common denominator'. Hence, the market aims to buy at the lowest possible rate, whilst the industry needs to recoup the costs of CSRS-related investment imposed by commissioning brands. The Production Manager agreed that price was a key factor, but added that the brands had created value-related expectations, with consumers becoming accustomed to getting '...so much for so little' from the '..Primarks and..what-have-yous'. She further declared:

...you might have Corporate Responsibility, but...at the end of the day...if that price doesn't fit, they've got a margin and the trade has got a very big margin.

Therefore, the market creates expectations of low prices, whilst demanding ethical practices from industry suppliers. The contradiction this conflict causes is further emphasised by the difference in CSRS-related information communicated by industry and market players, with the Senior Advisor in Ethical Investment suggesting that, despite being expected to bear the

costs of CSRS-related improvements ‘...there are so few factories that publish anything at all on this stuff [CSRS]...beyond just one page of platitudes’. Conversely, whilst limiting their financial liability for CSRS-related costs, the market brands publish supply chain-based CSRS-related information as part of their consumer-facing, reputation creating, marketing strategies, in a bid to enhance their relationship with stakeholders.

Focusing on the perspective of the end-user, the Elected Representative expressed optimism that a sense of ‘..values and identity’ had entered the democratic process, which would enable CSR to be ‘...a little bit more in the profile’. Likewise, the Chair of an APPG claimed that once concerns had been voiced, and the area ‘...sort of...mapped’, other stakeholders ‘...almost inevitably’ enquired about what actions they can take by asking ‘ “Okay, what can I do?”...“Okay give me three tips” or, you know, “Where can I shop?” or “I don’t know what to do” ’. Consequently, she believed that it was ‘...less a question of boycotting, more a question of supporting those you think are at least striving to do something’.

With further focus on the power of the relationship between consumers and brands to stimulate changes in business practices, the Retail Manager suggested that:

...if consumers made it clear that they wanted more ethically sourced...erm...or more sustainability sourced products, then I think that they [the brands] would have to move towards that.

However, she added that such products would involve the payment of a premium, which would impact on the consumers’ ability to buy apparel on a regular basis, and she questioned whether consumers would accept that. Thus, she concluded that endorsing CSRS was market dependent involving a ‘...big leap’, adding ‘...it’s the chicken and the egg’, based on whether brands should risk unilaterally switching to ethically sourced products, or wait for consumer demand to induce it.



On the other hand, the Senior Advisor in Ethical Investment declared that he did not think the consumer was the solution because he questioned whether consumers discriminate on CSRS issues. He did note that ‘...fear of a consumer backlash is certainly a driver for brands, there is no doubt about that’, because they didn’t want ‘...bad publicity’, adding ‘...even if their consumer’s don’t care...the brands don’t want to be found in the factory collapse or the fire’. Likewise, the APPG Chair suggested that company reputation was a driver, because they are not keen to see ‘...hordes of people outside their shops..or occupying their shops, telling them that they’ve done...you know..they’re not doing so well’. However, she further expressed her belief that the physical distances involved in global markets had resulted in a lack of ‘...human connection’ between those who make garments and those who consume the products, creating a deficiency in ‘...basic human empathy...something which..ermmm ...humanises the whole process’, and impacting on consumers’ willingness to ‘...pay for it [ethical business practices], in an explicit way’.

Her concern was borne out by the responses of the end-user participants. When asked if they thought that actions they took had the power to influence the relationship between the industry and market, participant four, in the 20s age category (20s/P4), encapsulated the sentiment of the group when she replied ‘Not as one person’. A similar position was found in Adams and Raisborough’s (2010: 270) research, resulting in them concluding that consumers view the ‘...sheer scale of global “bads”’ as being beyond their individual control.

In the 30s age group, concern was expressed about eliminating brands from their list of providers, with participant number one saying ‘You’ve got to buy somewhere...[or be]... left with nothing’, and 30s/P5 adding ‘...that’s the hard thing...if you..if you put up who’s...who’s without sin...you’re in the wind with no clothes on...you know’. However, suggesting a more proactive approach and reflecting the need for consumer action, as

suggested by the Retail Manager, 30s/P3 stated that she now felt the need to ‘...write to Mr Jacobs [brand - Mark Jacobs]...and say “Come on, where’s your ethical [strategy]” ’.

The participants in the 60 and over age group also questioned the impact they could have as individual consumers, with participant number five (60+/P5) relating it to the stance taken by vegetarians against meat consumption. Furthermore, identifying the lack of human connection in supply chains, 60+/P1 stated:

I don’t think it enters your mind to be honest...it’s very selfish...very, very selfish, but we’re in our little world...and I don’t think you think outside that box about the impact you have if you buy this top, what impact it has on other people’s lives on the other side of the world, I don’t think it does. It depends when the next time she [a consumer] wanted something from there...that’s nice...it’s cheap...I’ve forgotten all about that bad practice.

Therefore, the consumers perceived that the relationship they had with market providers did not extend to having power to influence the business practices employed during the production of the products they consume. Further exploration of how end-users react to the promotion is in the following Section (8.2.1.3).

The current research has shown that even though mandatory obligations exist to impose society’s secondary rules, much of the drive for the companies to adopt ethical business practices comes from pressure exerted by collaborative professional relationships, with parliamentarians and those stakeholders working in CSRS-related roles more engaged than consumers do. However, to enable retailers to report that their supply chains are ethical, market brands may contractually impose deontological activities or actions on industry operators as a prerequisite for orders. Such demands can cause conflict over who is responsible for the monetary outlays needed to finance auditing and certification, with offshore manufacturers struggling to secure the necessary financing for CSRS-related improvements from the financial markets.

Whilst teleological consequences-focused collaborations with parties that are keen to work together to advance the CSRS debate can present brands with opportunities to indicate ethical strategy progress, they can be engaged with, and provide positive promotional benefits, without necessarily incurring the same level of costs associated with deontological actions, for example achieving certified standards or embracing CSRS-related codes. Such an effect could explain why evidence of an increase in reported teleological partnerships, coupled with a proportional decrease in deontological actions, was found by the longitudinal content analysis of fashion brands' web-based ethical strategies in Phase 1.

#### 8.2.1.3. Objective iii - The influence of CSRS promotion

Objective iii considered the influence of CSRS promotion and involved eight of the eighteen codes identified in Table 7.6. Both participant categories (expert interviewees and focus group consumers) provided input for each code in this theme (Table 8.21). The elements of the Tri-component Attitude Model (knowledge, feelings and perceptions, and behavioural likelihood) were once again used to categorise the responses. Extended quote are in Appendix 11.

Table 8.21. Objective iii - The influence of CSRS promotion

THEME	CODES	CATEGORIES		
		PARTICIPANTS	TCAM	
Objective iii - The influence of CSRS promotion	Company controlled CSRS communication channels	Expert	COG/AFF/CON	
		Consumer	COG/AFF/CON	
	Independent CSRS communication channels - media and opinion leaders' news stories	Expert	COG/AFF	
		Consumer	COG/AFF/CON	
	Reactions to CSRS Promotional Strategies:			
	- Triggers (positive)	Expert	COG/AFF/CON	
		Consumer	AFF/CON	
	- Triggers (negative)	Expert	COG/AFF/CON	
		Consumer	COG/AFF	
	- Filters (active)	Expert	COG/AFF/CON	
		Consumer	COG/AFF/CON	
	- Filters (passive)	Expert	AFF	
		Consumer	COG/AFF/CON	
	- Blockers/barriers (active)	Expert	AFF	
		Consumer	AFF/CON	
- Blockers/barriers (passive)	Expert	AFF/CON		
	Consumer	COG/AFF/CON		

Key:  
 TCAM – Tri-component Attitude Model  
 COG – cognition (knowledge)  
 AFF – affective responses (feelings and perception)  
 CON – conative component (behavioural likelihood and tendency)

The literature identified that disclosing ethically related information in the business environment assists stakeholders to make reasoned choices (Blackwell *et al.*, 2006), and in so doing carries the potential of increasing a company’s theoretical legitimacy (Lindholm, 1993). To explore the communication channels that are used in the promotion of CSRS, and to evaluate the influence that such disclosure has on stakeholders’ knowledge, perception and behaviour, the current research considered Berlo’s (1960) source, message, channel, receiver model (Figure 5.2). Berlo’s model was adapted and developed into the Source Stimulus/Receiver Response configuration (see Figure 5.4), which identifies the stages of communication through which a company controlled or independently attributed source encodes CSRS-related messages for delivery to receivers using one or more channels. On receipt, a receiver decodes the messages, with their level of comprehension, conviction and action being dependent on the individual’s behavioural triggers, filters and blockers. As a result, where multiple receivers access the information, each viewer may decode the message

differently. Hence, the promotion of CSRS information by companies and independent sources can give rise to both opportunities and threats as a businesses' perceived or actual legitimacy is created, because the nature of the source, the content of the message, the method of communication, and an individual's construction and articulation of persuasive interpretations (Maitlis and Lawrence, 2007) can affect their knowledge, perception and subsequent behaviour.

To investigate the influence of CSRS promotion in more detail, the participants in the current research detailed their thoughts on the effectiveness of dissemination methods used to enable access to CSRS-related information. Additionally, their reactions to CSRS promotional strategies were assess through the lens of positive and negative behavioural triggers, active or passive information filters, and the blockers or barriers that encourage or deter CSRS-related action.

The dissemination channels by which a company's business practices are promoted were investigated in the current research, with the interview and focus group participants identifying three main methods, namely:

- i. Company controlled channels –
  - a. CSRS reports published via the WWW.
  - b. Face-to-face information dissemination during internal staff training and frontline staff interaction with customers.
- ii. Independent channels – media (press and television) and opinion leaders' news stories.

#### *Company controlled CSRS communication channels*

Proactive web-based CSRS-related information or downloadable reports detailing deontological activities and teleological partnership supporting a brand's ethical strategy were analysed during the content analysis in Phase 1 of the current research (see Section

8.1.1). Identifying the rationale for sustainability reporting, the COO of an Auditing Company suggested that motivations were two-fold, and focused on internal communication and risk management, as well as directed externally to investors, consumers and those who are holistically ‘...around the brand’. However, the Circular Economy Manager identified challenges for those wishing to assess a company’s policies. She said that it was ‘...like wading through treacle..you look at these sites and it’s all...it is very difficult’, further adding:

I did get someone to do a piece of research for me and the thing that came back was..was a spread sheet and it wasn’t very well populated, cos they couldn’t find what is that company’s policy on water, or that company’s policy on..on materials and that company’s policy on waste...[and at a recent meeting]...I just had to go in and say, ‘they’ve all got a cotton strategy’..couldn’t quite put my finger on what they all are, if someone asked me.

Likewise, the Retail Manager noted that companies were ‘bombarding’ people with CSRS-related information that did not say very much, whereas she believed that if transparency in CSRS reporting was a requirement it would ‘...set apart people [companies] who do’. Agreeing with the current lack of transparency, the CEO of a Sustainability Communications Agency asserted that people were struggling to understand the CSRS reports and webpages provided, and asked who was likely to access them apart from ‘...a very keen or interested consumer or let’s face it more a stakeholder, a consultant or a competitor’. She added that the lack of CSRS transparency was ‘...a big fail in the market’. Taking an alternative view, the Manager for Web Communications questioned whether the lack of transparency was ‘deliberate’, and designed to limit clarity and restrict debate in relation to a company’s actions. However, despite these negative perspectives, the COO of an Auditing Company cautioned that:

...it’s the classic situation of ‘don’t let the perfect be the enemy of the good’ situation and also if some..some of these numbers are put out there and they’re challenged, then they’ll be..they’ll be improved on.

Therefore, there appears to be a delicate balance that involves maintaining and sustaining the CSRS reporting developments to date, whilst also striving for further progress to be made.

The Fashion Academic further highlighted the need to encapsulate relevant CSRS-related information in ‘...three lines or people wouldn’t read it’. This was borne out by the responses from the consumers who considered an example of pertinent information from a brand that was highly rated for both access and content in Phase 1 of the current research.

None of the participants from the focus groups had accessed company controlled CSRS-related information. Participants in the 20s age group were unaware that such information existed, whilst those in the 30s category were dismissive of the information shown and the level of involvement that reading it would require, with 30s/P1 asking ‘Where can you get that [CSRS report]? Who’s going go through all of that? It’s massive, I want bullet points’. She further added that such information was unlikely to influence her purchase choices. Likewise, 30s/P5 stated ‘Not in your wildest dreams...never’. However, being more positive, 30s/P2 suggested that if she did access a CSRS-related report, she ‘...might understand it’.

When asked about the motivations for companies to publish CSRS reports, a level of cynicism was evident in the majority of the consumer responses. Participant number one, in the 20s category (20s/P1) speculated that ‘...it’s maybe because some people...are asking them?’. Participant four in the 30s group (30s/P4) suggested that it was ‘To tick the boxes’, with 30s/P1 proposing that it was directed by their ‘...Lawyers...that includes blah, blah, blah...it’s not for us [consumers]’. Taking a more blunt approach, 30s/P5 believed CSRS reporting was ‘To cover their arses...corporate world...the government watchdog...it’s a disclaimer, a legal disclaimer’. The participants in their 40s also demonstrated cynicism by questioning whether information disseminated by brands had to be accurate, with 40s/P4 asking if it was ‘...a legal requirement that they’d have to tell you the real picture?’. Similar

to the responses given by those in their 20s, 30s and 40s, the 60 and over group also eschewed any in-depth CSRS-investigations, with participant two (60+/P2) declaring ‘Good god, you’re joking! Nobody would bother to read all of that..[a corporate CSRS report]...you’d just skim though it, wouldn’t you?’. Participant one (60+/P1) claimed that companies reported on the ethical business strategies to ‘Make themselves look good’. Likewise, 60+/P5 expressed a similar sentiment with ‘They’re trying to cover...cover their [slap, slap – the participant slapped her bottom twice]...in my eyes’, adding that it was for internal audiences.

The only participants to claim to have undertaken CSRS-information search activity were in the 50s age group, as demonstrated by 50s/P2 who, whilst stating that she would not read an apparel-related CSRS report, said that she had looked for information on the WWW to determine whether non-clothing products had been tested on animals. She further asserted that:

...it is always quite hard to get the truth about whether they do or not, they keep it covered up quite well, so..I have done digging in the past to find out...I can buy that and I absolutely know that that's..you know..ethical.

Hence, while some companies were seen to have increased their business practice disclosure (as demonstrated in Phase 1), the Phase 2 participants suggested that company controlled CSRS-related information lacked clarity, transparency, and user-friendliness, and conveyed a sense that sources were being less than genuine in their reasons for the dissemination. In addition to expressing cynicism regarding the motives of brands, the consumer participants indicated a lack of engagement with publically available CSRS-related documentation or internet site information that is currently being disseminated by companies.



The second company controlled CSRS promotional channel identified during the current research involved the internal employee stakeholders whose influence on CSRS policy creation, adoption and frontline communication was highlighted by Lindbolm (1993), McWilliams and Siegel (2001), Clapham and Cooper (2005) and Kim *et al.* (2010). The Retail Manager interviewee explained that she was responsible for recruitment, staffing and training. As such, she was the information conduit between the company Head Office and the internal employee stakeholders. However, although she was aware of a competitor's current 'Conscious' campaign, she confirmed that she had not received any training regarding her own brand's CSRS strategy, and stated that she had never heard of the Ethical Trading Initiative upon which the company's web-disseminated Code of Practice was based.

Despite the lack of company training, or any level of development that involved the need for her to access the brand's corporate information personally, the Retail Manager reported that she was responsible for team-briefing other staff on high-profile CSRS-related issues as they arise, which, coupled with the use of Facebook and the company's intranet, was designed to 'cascade' information to staff, so that '....everyone would feel comfortable' if asked questions by customers. Giving the example of a campaign by special interest group 'People for the Ethical Treatment of Animals' (PETA) in November 2013 (Akbareian, 2015) (see Section 4.5.3), which resulted in fashion brands pledging not to use angora fibres in products (Table 4.5), the Manager (retail) said:

...we had a kind of...not a script...but we had things that we were and weren't allowed to say around it...[adding]...you kinda felt put on the spot... almost...and you kinda felt guilt, a little bit..ermm...but it...you know...regardless of where you stand, you have to just kinda say what they've [her employer] told you to say.

Therefore, in her case, the Head Office of the company for whom she works directs information at managers, which is designed to inform and placate internal and external

stakeholders, at times when demonstrations from negatively active groups or individuals are possible. However, in practice, the Retail Manager reported that few customers asked about the issue of angora or other CSRS-related concerns, although those who did ‘...were quite bothered by it’. She further countered that they ‘...I think..they were probably just coming in to make a point...it probably wasn’t our typical customer’.

As if to emphasize this lack of direct engagement with employee advocacy, the need for information in physical outlets was only raised by one participant in all the focus groups. Participant number three in the 30s age category (30s/P3) stated her preference for a face-to-face experience, because she was not an ‘internet shopper’, and added that ‘...I think there needs to be more awareness in the actual shops...[because] ...there’s nothing like that at all in the shops saying we’re doing this, that and the other, is there?’. Such a preference concurs with Dawkins (2005) and Morsing *et al.* (2008) who claimed that employee advocacy was one of the main interfaces with stakeholders. However, if the demand is demonstrably limited, as shown in the current research, brands may be justified in concentrating their resources for information dissemination on modes of communication where they can deliver a non-face-to-face consistent message, for example, through the aforementioned (albeit ineffectual) CSRS reports. Hence, the current research found that existing company controlled dissemination channels are failing to satisfy the increasingly diverse audiences for whom ethical business practices are of concern, or to stimulate less motivated stakeholders to engage with the information provided.

#### *Independent channels - Media and opinion leaders’ news stories*

Media publications run news stories relating to ethical, or more often unethical, business practices. Referring to the potential publicity that can be created by such news stories, the Fashion Academic declared she was sure that companies were looking to increase their

ethical business practices ‘...for the right reasons..and for long-term reasons’, but additionally that they ‘...don’t want it to hit their bottom-line...they don’t want the bad press that could affect them really badly’. Clarifying, she said that ‘...media hype can be good, if it’s the right media hype...media can also be very bad if it’s wrong’, before asserting that ‘...messages are getting round, thicker and faster than ever before’. Explaining how such messages are created, the Editor said that journalists work jointly with other campaigning organisations, including NGOs and SIGs like ‘War on Want’ and, in so doing, generate publicity that promotes the publication, the campaigning organisation and the cause being reported.

Identifying one such story covered by multiple medias in April 2013 (just prior to the Phase 2 research being conducted), the Rana Plaza factory collapsed in Bangladesh killing 1,134 employees and injured 2,278 (Barrie, 2015 a) (see Section 6.4.1). The factories housed in the Rana Plaza building had been the source of products for high street fashion brands and, as a result, the disaster was covered by press and television news, which included opinion leader’s comment from the Chair of an APPG. Explaining her role, she stated that:

I get invited by.. you know.. some of those in-house magazines we have or political..ermm..journals to write a piece on it..after Rana Plaza I did quite a bit of television..ermm..and.. other interviews..ermm..on the subject.

Viewing the coverage of Rana Plaza from the consumers’ perspective, participants from each of the age groups reported that they had been aware of the disaster. However, participants in the 20s age group were divided on their level of knowledge and the brands’ responsibility for their extended supply chains. Participant number two (20s/P2) believed that the type of audience targeted by papers that publish such stories were unlikely to be customers of high street fashion brands and, therefore, she did not think that ‘...a lot of people would have known about it, really’. She further suggested that, ‘I think...they [Primark] weren’t responsible... they wouldn’t have known about it’; however, she did concede that ‘...they

should know where they are getting their products from'. Conversely, 20s/P1 was aware of Rana Plaza and did see a direct connection, stating '...there was that building that collapsed, I think Pri...Primark had some...had some people working in it'. She added that the brand had been exposed in a Channel 4 Dispatches television programme. However, she was incorrect because the programme to which she was referring had been based on Primark's competitor Topshop's parent company Arcadia (Hickman, 2010).

In the 30s category, participants had seen the coverage of the disaster, with participant number four (30s/P4) saying 'It all been in the news a lot' and that '...they were supplying a number of people...Primark always gets mentioned'. Agreeing, participant one, in the same group (30s/P1), reported that she '...saw it on the news in about three or four different things', adding that she believed the only brand identified as being implicated was Primark. Likewise, those in the 40s age group confirmed they were aware of Rana Plaza. Participant number four (40s/P4) identified the influence that communications involving visuals and commentary had on knowledge, perceptions and actions, claiming that:

For me it's probably the...the things you see on the television...like the news, like the Primark thing and all that...I would never go into Primark now...because of that, you know, fire and everything, when all those people got killed.

She further added that, whilst brands had a responsibility to source from '...a responsible establishment that's treating their workers with some sort of humanity', she did not deem them 'directly' responsible for the building's collapse.

The involvement of the press in disseminating information about the disaster was further highlighted by the participants in the 50s category. Conversely, whilst participant number five in the 60 and over age group (60+/P5) was able to name the brand Bonmarché as having a link to Rana Plaza, all others in this age category said that they were unaware of the

situation and had not seen any bad publicity about it. Furthermore, despite 60+/P5's concern over the issues raised by the disaster, she questioned whether such knowledge would affect purchase behaviour, saying:

...would it stop me from buying from them?...I don't know....I think the price element is always there...and I think Primark and Bonmarché...they do...Bonmarché and Primark do deliver on the price.

Despite this lack of commitment in the 60+ category, when noted media news stories were found by the current research to be a persuasive channel in the dissemination of information related to the consequences of business activities. Primark was the brand most often named by the research participants as being implicated in media-reported unethical practices, yet in Phase 1 of the current research, their CSRS-related information dissemination was found to be one of the most improved over the surveyed period. Thus, the independent sources of information in news story form have the potential to leave a long-term, if not always completely accurate, impression on message receivers.

#### *Reactions to CSRS Promotional Strategies*

Such responses to the promotion of CSRS indicate that, whether the source of information is independent, or company controlled, activities that publicise ethical business practices can trigger positive and negative behavioural reactions, which help to cultivate CSRS-related awareness, comprehension, conviction and action. Conversely, stakeholders can react to information about ethical or unethical business practices by forming active or passive information filters, or blockers and barriers, which can potentially stifle CSRS-related change-making pressure.

#### *Triggers*

According to Griffith (1999), behavioural triggers support the process of noticing, with such investigation occurring during the search for information and pre-purchase evaluation of

alternatives stages of the decision-making process (Blackwell *et al.*, 2006). However, inducing peoples' interest is a major undertaking, with the Retail Manager confirming that, currently, customers rarely ask about CSRS. As attempts to encourage awareness and comprehension of CSRS-related concerns continues, the Chair of an APPG highlighted '...the issue [of] getting them [stakeholders] to the trough' and drawing people in to access relevant material. The task of '...getting people interested' was also emphasised by the International Advertising Director, who claimed that it was essential to create '...a purpose for someone to come and want to know'.

However, those who do enquire about business practices face further difficulties when trying to understand interpret and use CSRS-related data, with the COO of an Auditing Company explaining that:

If you say, 'well, I've reduced the water intensity of this product by 30%', it wouldn't really mean that much, unless you don't know what it was before.

Notwithstanding such obstacles, the Fashion Academic focused on individuals who engage with CSRS-related disclosure, dividing them into categories based on the '...odd one' who would access a company's full documentation and those who '...just want that basic information'. She claimed that provoking 'curiosity' could involve simple identifiers similar to those used in the food sector, including labelling products as '...red, yellow or green'. Similarly, the 'Love Food, Hate Waste' campaign was detailed by the Circular Economy Manager, who explained the UK government's support for developing centrally-funded public interest messages for companies to utilise. Such triggering uses Thaler and Sunstein's (2008) nudge theory to encourage behavioural change. Further embracing the concept of message framing to stimulate interest in fashion sector CSRS, the APPG Chair gave the example of the five-a-day fruit and vegetable campaign, and suggested that:

...I think it's that kind of snappy thing, which is really, really difficult to do for this area [fashion]..but..you know..three or four snappy..kind of sentences or phrases like that..that would stick in people's minds and just make them..sort of think..'Oh, well maybe I should check'.

Conversely, describing the effects of negative triggering, the Editor/Journalist believed that the '...act of consumption' has often been portrayed as '...something that is bad and is necessarily exploited and is problematic', adding that CSRS has the 'frame of sacrifice', which involves '...sacrificing something, either quality or..erm..money in return for..ermm..having this ethical feeling...in the virtue sphere...having a good feeling'. Such framing can create negative perceptions, which according to Masters (2013) has given rise to 'green fatigue'. As a result, consumers often reject messages based on what Zammit-Lucia (2013) called the '...big picture apocalyptic narrative packaged in the wrapper of human guilt'. Responding to this trend in the current research, the APPG Chair suggested that formulating negatively framed messages could be counterproductive because:

...people like to feel good about their purchases...they don't like to feel guilty...or feel like they're responsible for people dying and I think those...those people are obviously kind of...erm...the sort of people that you want to encourage and address.

Furthermore, the Circular Economy Manager identified the necessity of recognising shopping as a leisure-based 'hobby', even though it creates a waste stream through the actions of consumers as they '...purchase, use and discard' items, whilst the Production Manager advocated moving the lexicon away from a message about 'ethical fashion', which she referred to as 'outdated', to one focused on 'sustainability'. As such, expert participants in the current research believed that framing CSRS-related information negatively had the potential to alienate end-user stakeholders by creating adverse perceptions, whereas formulating positive trigger messages based on contemporary concepts and nudge theory enablers was key to stimulating stakeholders' interest in ethical business practices and increasing the likelihood of creating behavioural change.

Identifying trigger responses in the focus groups indicated that participants in their 20s enjoyed shopping, with participant number one (20s/P1) stating that ‘It’s quite a good feeling to go into a shop and buy something...[then]...go home with what you’ve bought...and try it on again’. Claiming knowledge of CSRS, she illustrated her comprehension by declaring:

...stores like River Island sometimes come out with...erm...those T-shirts for Breast Cancer...I think it’s River Island...you get quite a lot of good publicity with them and New Look, possibly.

However, 20s/P2 questioned whether good publicity regarding such initiatives actually influenced purchase decisions, asserting that ‘...you wouldn’t buy something because of good publicity’. Although claiming that it sounded ‘...really bad’, she added:

...you wouldn’t buy a T-shirt because it’s for charity if you didn’t like it...it’s not based on what it’s for...it’s just if you like it or not.

Additionally, 20s/P3 reported that she notes CSRS when she sees negative triggers like ‘...a scandal’, although 20s/P2 added that knowledge of such information would not dissuade her from buying from a particular brand if she ‘...really liked something’.

Participants in the 30s age group stated that both positive and negative triggers influenced their actions. Participant number two (30s/P2) described (but then questioned) her perception that ‘...better quality’ shops were more likely to behave ethically. She reported her long-term boycott of food company Nestlé, which she declared originated from ‘...something I heard 20 years ago’ involving the baby milk scandal of the 1970s, as reported by Muller (1974) (see Section 4.5.3). Explaining her refusal to buy from the company, she said that it is ‘...quite an emotional thing, I think, because I still feel the same’. Likewise, 30s/P3 highlighted a situation that triggered a negative perception when (eight years prior to the focus group) a celebrity endorser employed by two brands from whom she bought ‘...kids things’ was reported to have been involved with illegal drugs, stating that it was ‘...all wrong’ and ‘...it’s not right’.



Encapsulating the 40s age group responses, participant number three (40s/P3) suggested that whilst a number of people may decide not to purchase from transgressing brands again, a large proportion would remain unaffected by the information. Conversely, although participant number five in the 50s category (50s/P5) noted that the dominant company controlled message from the fashion sector triggered feelings based on ‘...the way it [apparel] feels when you wear it...and how you look when you wear it’, other participants agreed with her when she stated that information about a brand’s ethics did impact on her purchase choices. Likewise, 50s/P4 claimed that messages concerning brand reputation swayed her opinion, with 50s/P1 adding that this is especially the case ‘...if they say they’re ethical’.

In general, there was a lack of awareness of contemporary CSRS triggers in the 60 and over age group, which was epitomised by 60+/P4 who stated that she had not seen any bad publicity related to business practices. However, 60+/P1 referred to actions taken 40 years previously when she explained her involvement in the student boycott of Barclays Bank in the 1970s and 1980s, which was based on press reports of the bank’s business practices in apartheid supporting South Africa. She declared:

...that's the only thing I can think of really that has affected the way I choose or chose not to...yeah...I think that...that was the main reason, or that was what I saw was the correct thing to think at that time.

Thus, overall, the current research identified awareness of positive triggers in the 20s age category, involving company controlled messages supporting charity-based initiatives, as used by Arcadia and River Island (see the May 2011 content analysis). However, such awareness did not necessarily trigger CSRS-focused action and, on the other hand, if the product was deemed as suitable, negatively framed messages did not automatically deter purchases. Participants in their 40s likewise highlighted the limited impact of negatively framed messages.

By contrast the 50s age group not only noted the persuasive nature of positive product-related trigger messages, but also a brand's ethical stance was deemed by them to be highly influential on their patronage. Indeed, positive company controlled CSRS trigger messages were found to have the greatest influence on the purchase decisions of the 50s age category. Conversely, reactions to negative messages generated by independent sources, which triggered adverse child or baby-related emotions, had the greatest effect on those in their 30s and, to a lesser degree, those in the 60 and over age category, creating long-term perceptions and behavioural patterns that result in a loss of brand legitimacy and ultimately rejection.

### *Filters*

Reber (1985) explained that thought-processing filters screen out stimuli that do not fit with what is expected, whilst letting through information that does. Thus, individuals select evidence that corresponds with their prior knowledge and experience, as well as that which suits their current preferences, and filter out information that does not.

The Chair of an APPG referred to disparity between claims and actions stating that, on the one hand, individuals and companies say 'Oh..you know...absolutely Fairtrade..you know, we don't want to support bad working conditions', whilst on the other hand '...when asked if they'd be prepared to pay a premium...they said "No"'. The Fashion Academic concurred, declaring that the public's interest in pursuing ethical practices often stalls when the financial reality of paying more '...hits their pockets'. In a similar vein, the Editor/Journalist questioned where ethics in consumption sat. He suggested that there was a perception that ethical considerations came after material comfort had been achieved, rather than it being seen as an embedded necessity. He added that some companies provide guilt-minimising products to support the consumers' continuation of spending, stating that they:

...neutralise the...the exploitative nature of that [consumption], so you can go to Starbucks and..get a reinforced alliance Fairtrade coffee, that makes you feel good about drinking coffee...instead of having the purity of the act [of behaviour change]...it reflects on a lot of this ethical as..as we might describe it...‘ethical consumption’.

Thus, he suggested that consumers are able to filter out the negative effects or consequences of consumption by purchasing conscience-salving products. However, such filters do not necessarily apply universally across sectors, with the CEO of a Sustainability Communications Agency asserting that opting for organic choices and recycling are far more prevalent in the food market than in apparel. Giving an explanation of this disparity, she contended that ‘...fashion scratches such a status itch that it trumps [CSRS]’, adding ‘...sustainability hasn’t yet been linked to [apparel] in a way that can satisfy the status itch’.

Confirming the lack of primacy given to apparel sustainability, the Circular Economy Manager reported that consumers had been surveyed about their key considerations when buying fashion. Her research found that:

.. it was mostly about things like look-and-feel, size, colour, trend, all those things and then somewhere further down the list is ethical issues and environmental..so..according to the research..it’s quite low down on the list when people select clothes.

Adding to the list of motivations, the Retail Manager suggested the most important aspects are price and product choice, with consumers prepared to ‘...turn a blind eye’ to ethics if they want a specific product, leaving them to face the question ‘...do you want it enough to put your morals to the side...slightly’. Offering a similar opinion, the Production Manager suggested that it was ‘...down to people’s mind-sets...you know...they’re...they’re not bothered’, because predominately:

...if it’s pretty, it looks nice, it’s the right price and I think, if you’ve got the Corporate Social Responsibility, that’s...that’s a plus, but I don’t think it’s the first thing that somebody really thinks a lot of.

Thus, the expert participants believed that purchase priorities of style, fit and price dominated over any concerns about who, where and how apparel is produced, which supported the findings of Joergens (2006), Birtwistle and Moore (2007) and Potts (2013).

Participants in all the age groups surveyed in the current research disclosed behavioural filters that affected their decision-making processes, but each category identified different motivations and deflections. The participants in the 20s category noted that they rarely, if ever, considered supply chain issues. There was general agreement in the group that when satisfying their wish to consume, they were prepared to filter out feelings of guilt or distaste relating to unethical practices, as encapsulated by 20s/P4 who said:

...I think that's awful, but, at the same time, I know I shop at Primark all the time...so I guess it's knowing in my head that that's wrong, but in the same time, I mean, well I need this and it's quite cheap there.

The significance of 20s/P4's response was that she had previously implied (in Section 8.2.1.1) that high street fashion brand Primark was perceived as being associated with unethical behaviour. Therefore, despite her perception of Primark's business practices, her purchase decisions were unaffected.

The filters evident in responses from the 30s age group were more complex and varied than those expressed by those in the 20s category. Participants numbered one (30s/P1) and three (30s/P3) explained that their purchases from disposable fashion brands were limited to the short lifecycle of children's clothes, whilst 30s/P2 suggested that negative perceptions of abuses reported in low cost supply chains would eventually be passively filtered out when she observed friends or family with items from such providers. Agreeing, 30s/P5 claimed that brands focus on 'products', rather than CSRS, '...cos they know that's exactly what you all want'. In addition, preconceived ideas about not 'liking' ethically produced garments were disclosed by 30s/P1 and 30s/P4, whilst 30s/P3 noted the '...double standards' evident

in her purchase of food related organic or Fairtrade labelled products, whilst failing to act similarly when purchasing apparel. She rationalised that 'Fashion's all about what you want..what you like' and claimed that the lack of a discernible difference in taste between Fairtrade and non-Fairtrade food products was key. Similarly, 30s/P2 believed there was a greater amount of Fairtrade food-related information available and that '...you're actually putting [food] into your body as well'.

In the 40s age category, participant number three (40s/P3) stated that she never proactively checked a brand's ethical credentials, whilst 40s/P1 noted that her reaction to bad publicity was dependent on the level of their perceived transgression, explaining that:

...if Primark was THE store that made clothes that fitted me, and it was the only one, really...that fitted me, I wouldn't probably be 'Ahhh'... [sound of concern]...and carry on buying.

Further asserting her aversion to animal testing, she admitted to post-consumption dissonance related to her behaviour if she used a product that did not adhere to her own moral code. However, any newly acquired unpalatable knowledge would not necessarily stop her from using the product again.

Participant number two in the 50s age group (50s/P2) similarly declared her objections to animal testing and confirmed that she did '...get led by things like...you know...Fairtrade coffee, so I'll always try to buy Fairtrade coffee'. Such a response supported the opinion of Bratanova *et al.* (2015), who found that credence-claim branded products include a level of moral satisfaction in their consumption offer. However, 50s/P2 also added that whilst '...all that sort of stuff does stick in my head quite a lot...[when buying coffee]...for some reason, with clothes and that...it doesn't'. Similarly, 50s/P4 stated an active preference for brands with a '...positive ethical stance', but accepted that her personal comfort came first.

Likewise, 50s/P3 rejected certain brands, but noted her patronage of Nike could suggest she was ‘...being a bit selective with my ethics there’.

Participants in the 60 and over category declared they were relatively unmoved by information about ethical concerns. Capturing the responses of the group, 60+/P3 considered the predominant aspects in her purchase behaviour, suggesting:

You might sort of...talking about it [in a focus group], you might think ‘Yeah, I would do that’...but, at the end of the day, you want to get what you want, for the price you want.

Therefore, whilst acknowledging the effects of the focus group dynamics whereby the presence of others can create social desirability bias (Sackeim and Gur, 1979; Nederhof, 1985; Chung and Monroe, 2003) and affect the responses made by individuals as they construct and project their social identity (Klein *et al.*, 1993), 60+/P3 inferred that outwith the focus group, in practice CSRS could be filtered out as a key determinant in decision-making in favour of a concentration on comfort, cost and personal satisfaction.

Resultantly, the current research found that different behavioural filters came into play for each of the different age groups during their decision-making, impacting on both perceptions and actions, such as the desire to consume (20s), purchases for children and not liking ethical apparel (30s), the degree of unethical behaviour (40s), and personal comfort and satisfaction (50s and 60+). Such responses support Adams and Raisborough’s (2010: 270) assertions that commitment to ‘...making a difference’ can be thwarted by more immediate personal criteria.

### *Blockers/Barriers*

Cognitive blockers act as barriers that impede and inhibit sense-making by affecting knowledge processing (Reber, 1985). They can also be used as mitigation for actions deemed

disadvantageous to an individual, or organisation. Illustrating this in practice, the International Organisation Adviser suggested that some companies undertake supplier audits to enable them to ‘...sleep quietly’ or block criticism, by claiming that their attitude is:

...I have done my...my task..I have done what I have to do and they don't feel really involved in it..it's so they can go to the media whenever there is a controversy and say 'You know, look, we have a report..everything was okay on this day'.

Explaining that she avoids negative CSRS-related fashion sector stories because she ‘...can't leave..I can't quit my job over it’, the Retail Manager suggested that consumers likewise steer clear of such information because ‘...it's not immediately on their doorstep...it doesn't directly touch them’, adding that they ‘...probably feel like they can't do anything about it or they don't have a duty to do anything about it’. Likewise, the Fashion Academic suggested that people are ‘...basically...very selfish’ and want to know how they, rather than their ‘neighbours’, will benefit from CSRS, whilst the APPG Chair claimed that some people ‘...just say ‘so what?’ in response to anything related to ethics.

Demonstrating a lack of CSRS awareness, participant number one in the 20s category (20s/P1) said she did not ‘...know who's got a good reputation’ for ethical business behaviours, whilst 20s/P3 replied that she had ‘...never thought about it [CSRS]’. Again, highlighting the divide between food and apparel, 20s/P2 stated ‘I've always thought about it with regards to food, but not really clothing’. Asked whether her newly-established awareness generated by the focus group would change her behaviour, 20s/P4 responded ‘Probably not, to be honest’. None of the other participants in the 20s category disputed her stance.

Avoiding negative information was highlighted by the participants in the 30s category, with 30s/P5 claiming she lacked the time needed to investigate business practices, whilst 30s/P1

noted that ‘...if you don’t see...[it]...then you don’t know’. However, even when negative publicity was seen, 30s/P4 asserted that ‘It doesn’t make a direct connection towards your next purchase’, with any affect being ‘...short-term’. Short-termism and avoidance were also identified by the 40s category, with 40s/P4 suggesting that negative publicity ‘...might stop them [consumers] for a month or something, but then they would just go back again’ and 40s/P3 claiming that she ‘...wouldn’t want to wish you hadn’t bought’ an item. Such a response raises the issues of a post-consumption evaluation (Blackwell *et al.*, 2006) and the potential for dissatisfaction or cognitive dissonance being caused by new information offering a perspective different to that previously understood.

In the 50s category, although one participant (50s/P6) stated that she had never ‘...paid attention to a brand’s philosophy’, all other participants in this group claimed an active engagement with CSRS, with 50s/P5 declaring that she had ceased engagement with a brand when she perceived a falling away in their ethical business practices. Conversely, the most vocal participants in expressing blockers or barriers to CSRS-related information were those in the 60 and over group. Participant number two (60+/P2) said that whilst it might create an initial interest, she added ‘...I don’t think you think too deeply for very long’. Furthermore, 60+/P1 declared that being unable to access CSRS-related information would not bother her ‘...one iota’, believing the UK had ‘...enough of our own problems here without worrying what’s going on in a different country’. Hence, the effects of Masters’ (2013) suggested ethical ‘fatigue’ and Zammit-Lucia’s (2013) ‘negative framing’ were once again evident. A similar attitude was also expressed by 60+/P3 who highlighted different standards of living between domestic and offshore populations. She claimed ‘I don’t think they’d [consumers] care that much’, adding:

...it stings your conscience for a short amount of time...and by next week you’ve slept on it...haven’t you...you’ve forgotten all about that then...you’re on to the next trauma.



Confirming the focus on self, 60+/P4 asserted that ‘...you only consider how it affects you...not how it affects other people’, however she acknowledged ‘...it depends on how extreme [the issue is]’. Agreeing, 60+/P5 felt that people are ‘...so busy in their own little lives...wrapped up in your own little worlds...you don’t give it a second thought’. She added that she would not search for CSRS-related information and explained:

...I’m probably quite harsh with things like that...that’s their life over there and that’s what they’re used to...erm....going over to India and what-have-you... you know...they haven’t got the life that we have over here and that’s...that’s...that’s the norm for them...that’s...that’s the norm, so for me, being quite hard...and it might not...might not be nice.

As such, the sentiments expressed by the 60 and over group focused on their own well-being and not that of others with whom they felt they had no direct connection.

In summary, the blockers to behavioural change that were identified by the current research varied according to the age group of participants, that is, lack of knowledge and an unwillingness to change (20s), an absence of a direct connection with apparel production, information avoidance and short-termism (30s and 40s) and a concentration on domestic issues and individual or personal concerns (60+). Conversely, proactive ethically-supportive activities were identified in the 50s age category. As such, the 50s participants were seen by the current research as the most likely age group to be affected by CSRS promotion and to actively engage with the concepts of awareness, comprehension, conviction and action, as newly defined for the proposed CSRS-ACCA model (see Table 5.4) and SS/RR configuration (see Figure 5.4).

#### 8.2.1.4. Objective iv – Appropriate approaches to CSRS communications

The final theme focused on Objective iv, namely identifying appropriate approaches to CSRS communications. Using five of the eighteen codes identified in Table 7.6, both

participant categories (expert interviewees and focus group consumers) provided input for four of the codes, with only the expert interviewee disclosing thoughts and opinions related to ‘current frameworks and mechanisms’, as this topic was outwith the expertise of the focus group participants (Table 8.22). Extended quotes are in Appendix 12.

Table 8.22. Objective iv – Appropriate approaches to CSRS communications

THEME	CODES	CATEGORIES	
		PARTICIPANTS	TCAM
Objective iv - Appropriate approaches to CSRS communications	Current CSRS Disclosure Frameworks and Mechanisms	Expert	COG/AFF/CON
	Design Priorities	Expert	COG/AFF/CON
		Consumer	AFF
	A New Communication Framework – fine-tuning the proposal	Expert	COG/AFF/CON
		Consumer	CON
	Suggested Framework Hosts	Expert	COG/AFF/CON
		Consumer	COG/AFF/CON
	Potential Framework Users	Expert	COG/AFF/CON
		Consumer	COG/CON

Key:  
 TCAM – Tri-component Attitude Model  
 COG – cognition (knowledge)  
 AFF – affective responses (feelings and perception)  
 CON – conative component (behavioural likelihood and tendency)

*Current CSRS Disclosure Frameworks and Mechanisms*

The review of literature in the current research highlighted deficiencies in the systems used for communicating CSRS-related information from both theoretical and practical perspectives, with calls for an accepted, standardised and comparable approach growing apace (Arvidsson, 2010; UNEP *et al.*, 2010; Knebel and Seele, 2015). In a bid to contribute to the growing theoretical and practical debate about appropriate approaches to CSRS communications, the participants in the current research offered their thoughts and insights on current CSRS disclosure frameworks, design priorities for a new communications system and the application of the proposed framework, as well as potential hosts and likely users.

Declaring that there was ‘...a massive need in the market..ermmm...for more information’, the CEO of a Sustainability Communications Agency added that she perceived there to be a gap in the ability of companies to get their message across to the wider public. She further noted the pervasive difficulties in creating change and suggested that in the absence of someone ‘...holding [her client’s] hand a bit along the way..or making the experience pleasant, [they] are unlikely to follow through’.

The complexity of disseminating, what the COO of an Auditing Company called, the ‘...bewildering number of different sustainability initiatives’, had previously been identified in Section 8.2.1.1. Recognising this complexity, the Web Communications Manager asked ‘...why doesn’t the government look at standardizing these things...standardizing what information should be shown about...CSR?’. The idea of a standardised format was welcomed by the CEO of a Sustainability Communications Agency as ‘...an absolutely brilliant idea’, because she believed it had the potential to provide a ‘...way of giving radical utter transparency’. However, she also noted that redesigning CSRS communications was ‘...something that many, many people are grappling with at the moment’.

Whilst acknowledging that reporting standards for non-financial data ‘...are just really emerging’, the Senior Advisor for Ethical Investment endorsed the GRI for its ability to present CSRS-related information. Noted in the review of literature (see Section 5.4), the Global Reporting Initiative (undated b) declared that its model was ‘...world's most trusted and widely used standards for sustainability reporting’. The GRI’s sphere of activity was also commended in research conducted by Adams and Narayanan (2007), Rassier and Roche (2014), SustainAbility and UNEP (2002), Scholz (2012), Davies (2013) and Schulz and Della Vedora (2014). However, the CEO of a Sustainability Communications Agency alleged that even the GRI was ‘struggling’ to incorporate CSRS-related data within conventional reporting structures. She further claimed that the GRI are in:

...a bit of a meltdown about how they support...companies who have been trying their...really hard to make their information accessible...[which]...hasn't resulted in them truly making it more accessible.

From their contributions, it can be seen that the demands involved in designing a framework, which enhances the utility of CSRS-related information, is a contemporary issue that offers both theoretical and practical challenges.

### *Design priorities*

The Standards Body Manager and International Advertising Director stressed the need for 'reliability', 'credibility or credence' and 'trust' to be core to the collection and publication of CSRS-related information, mirroring the opinions on reputation building of Fombrun (1996). Adding that designing an accessible system is '...in theory...not a problem', the International Advertising Director highlighted the difficulty in making it '...user friendly' to both '...the person that's going to be using it and how you [a brand] get the information across that you need'.

Highlighting the different perspectives and needs of a variety of potential audiences for such a framework, the Standards Body Manager suggested:

...different entry points...if you like...I think what is useful in any such website is not so much the information it displays...it's...it's the explanation behind that information, it's the level of...of detail, it's the simplicity of the explanation and it's...err.. it's also how...err..the information compares, so how..err...the information... around one company compares...err..against that provided by another company.

The Production Manager, Retail Manager and Elected Representative all agreed that simplicity and the avoidance of too much detail was of key importance, whilst the Chair of an APPG suggested using basic messages. Likewise, the International Organisation Advisor observed that simplicity would assist in accommodating global audiences, especially

stakeholders in developing or emerging economies for whom English is a second language.

Summarising the view of the expert participants, Trade Association CEO declared that:

...good communications are...are built around simplicity..ermmm...it's got to be easy to understand...err..you actually get directly to the...err..root of the issue and you try and explain it..err..in a clear and concise way. I applaud simplicity and clarity...errr...if you're adding anything...if you're not adding it for a specific reason or value, then why bother?...ermm...these things should be clear and simple and easy to understand and easy to navigate.

In addition to the call for simplicity, the need for web-based CSRS data to be accessible within '...two to three clicks' was stressed by the International Advertising Director, after which point the CEO of a Sustainability Communications Agency claimed that people are likely to abandon their information search. This would represent a reduction in the click path tolerance of five to six links suggested by Thompson (2013), but is in line with Sharpe (2016) and Young's (2016) '...three second' user audition. Furthermore, stakeholders' web-based behaviours and commitment variability was identified as a problem by the Elected Representative who claimed that '...some stakeholders are much better at clicking than others'. Therefore, to encourage search process exploration, suggested click paths would need a concise and well-defined navigation, which was clearly sign-posted.

Focusing on the content and functionality of any new system, the CEO of a Sustainability Communications Agency stated that for information to '...make sense there needs to be an element of materiality', whereby issues crucial to a company can be identified and prioritised. Likewise, the Standards Body Manager also highlighted materiality as core. The Circular Economy Manager, the COO of an Auditing Company and the International Advertising Director, suggested including a comparative feature to evaluate the materiality focus of one company compared to another. The International Advertising Director further added that such a feature would enable stakeholders to:

...take two companies and see what they were actually doing against one another...how..erm..they're developing...also maybe something like a league table...of companies that were actually doing better than one another and you could look and see quite simply and quite quickly who's doing what and who's doing it best.

Explaining comparability in practice, the Web Communications Manager suggested that, with agreement on the fundamental CSRS-based data required, the information could be standardised by using '...a well-designed data entry form questionnaire', which he believed could create the '...“Go-Compare” of Corporate Social Responsibility'. He further added that an information template could be agreed, setting out a structure or layout whereby brands could link the CSRS data already in their website's Content Management System to a central repository, enabling each company to be scored '...automatically on whether they have something or not...and whether it's available'. Such a proposal could also satisfy concerns regarding 'intellectual property rights' and 'copyright law', which were raised by the Standards Body Manager and the International Advertising Director, respectively. By aggregating the CSRS-related information into an agreed formation with brands' cooperation, such conflicts could be avoided. Furthermore, drawing the information directly from brands' websites would also enable the digital content to be constantly updated according to the International Advertising Director, and thereby enhance the credibility and legitimacy of any CSRS-related disclosure facilitated through the framework. The Fashion Academic supported the need for '...continuity across all brands' rather than allowing each brand to have '...its own set of rules'. She further suggested that a link to the information could be included in a product's 'barcode' to enable stakeholders to access '...everything you could possibly wish to know' about a product.

Whilst the expert participants offered a range of perspectives on the design features for a CSRS communications framework, the end-user participants were less detailed and talked more in generalities, an example being participant number five, in the 30s age group (30s/P5), who said that '...whoever can crack it [CSRS reporting] and appeal to everybody,

they're laughing, whoever can tick the boxes'. However, end-user participants were unaware of any specific 'boxes' that needed to be ticked and needed an exemplar to be able to discuss the concept further.

#### *A New Communication Framework – fine-tuning the proposal*

In Section 8.1.2, a framework for deontological and teleological CSRS-information engagement was proposed, which was based on an adaption and extension of the CED's three concentric circles model. The suggested communications framework, illustrated in Figure 8.3, comprised of a core that identifies and gives web-links to deontological action-based activities with which companies are legally obliged to comply, including the mandatory regulations, directives, laws and co-regulatory Codes of Practice. The circle surrounding the core focuses on voluntary and self-regulatory action-based activities that a business can adopt, namely standards, unilaterally adopted codes, ethical marques and sector agreed Codes of Practice; whilst the outer circle indicates teleological (consequences-focused) collaborations with stakeholders who concentrate on current or emerging issues and can influence the outcomes of business activity, or are affected by its consequences.

Figure 8.4 identifies the practical application of the proposed framework by adding further details from the Phase 1 content analysis by using data from Primark's 2012 disclosure (see Section 8.1.1). Responding to the previous call for different entry points made by the Standards Body Manager, the format enables stakeholders to engage on three levels:

- i. Ethical indicators listed within their field of interest and categorised into core (mandatory and co-regulatory), intermediate (voluntary and self-regulatory) or outer (collaborations and partnerships) circles.
- ii. Details about how the brand applies the indicator within the company
- iii. Web-links to further information from the indicator's source

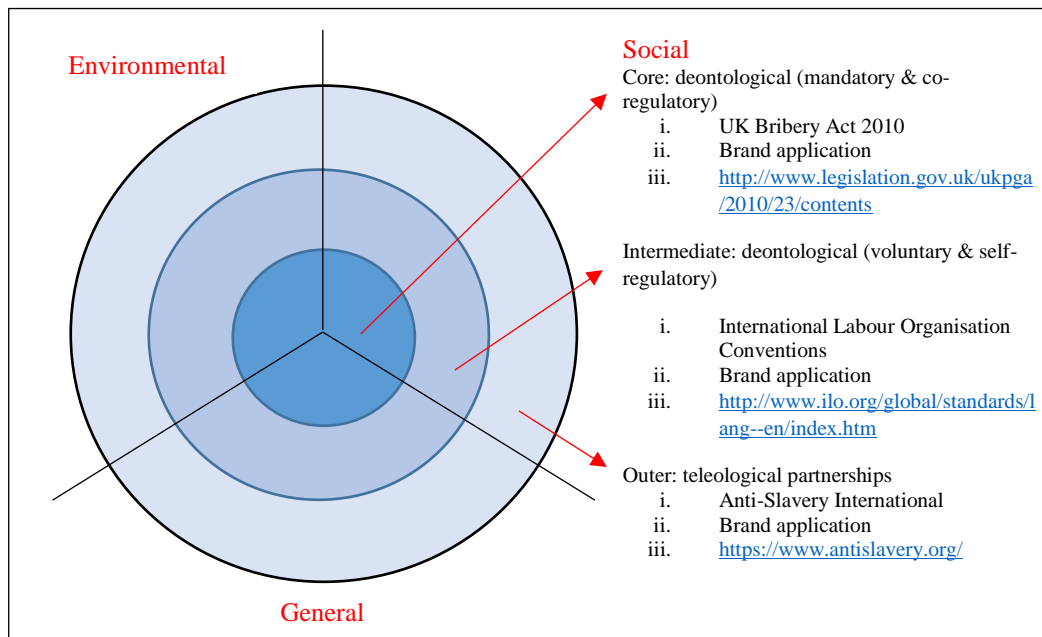


Figure 8.4. Three Concentric Circles divided by environmental, social and general ethical indicators

To explore the merit of the proposed framework further, an outline of the adapted three concentric circles structure was incorporated into the interview and focus group schedules for discussions. In response, the Trade Association CEO emphasised his call for CSRS-related communications to be ‘...clear and concise’ and acknowledged that ‘...your mechanism certainly..err..achieves that as an objective’. Likewise, the Web Communications Manager noted that:

...you might have just invented a new way of..of helping organisations centralize their information..and possibly the government as well...I think you’ve got a very good idea.

Referring to the structure as ‘...generic platform for everyone to come to..who wants to know about sustainability’, the International Advertising Director believed that it could act as a ‘...one-stop-shop for knowing what was going on in that...sort of...field’.

Viewing the three concentric circles as a representative image, the Production Manager suggested that it was ‘...almost like a logo’ and associated its potential visual impact to that



of the Fairtrade identifier, claiming that ‘...you see that straightaway...if they’ve got that mark, the recognition’. As such, she suggested that labelling products and services with the three concentric circles to act as a visual identifier indicating CSRS-disclosure, which could enhance awareness and, even without detailed knowledge of the framework’s ethical content, could impact on stakeholders’ purchase behaviour.

However, sounding a note of caution, the Standards Body Manager acknowledged the usefulness of a tool that ‘...allows exchange of such information between supply-chain parties’, but she observed the growing competition between tools for reporting ethical business behaviours and suggested that any new framework would face competition from existing formats. Both the Senior Advisor for Ethical Investment and the CEO for a Sustainability Communications Agency confirmed their use of geometrically-shaped frameworks in their work, based on a pyramid and interlinked twin circles respectively. However, whilst recognising other similar frameworks, mechanisms and structures, the Chair of an APPG noted that she had not seen in other constructs such a ‘...distinction between what they legally have to comply with and other stuff’. Therefore, the framework proposed by the current research is distinct in its division of ethical identifiers into three clearly identifiable categories involving mandatory and co-regulatory, and self-regulatory and voluntary deontological indicators, and teleological collaborations.

Commenting further on the three circles’ content, the Elective Representative suggested that the inner and intermediate circles were ‘...straightforward’. Likewise, the Chair of an APPG added that the core was ‘...not as testing as the others’, because it is based on the legislative requirements. However, Phase 1 content analysis had demonstrated that the brands surveyed had reduced disclosure of their mandatory deontological actions. Notwithstanding this reduction, since the conclusion of the content analysis in 2012, companies are now expected to abide by the disclosure obligations of the EU’s non-financial and diversity information

directive (see Section 3.4.1), which may help to increase and standardise the mandatory content disclosed in the inner circle. However, the survival of this directive, post-Brexit, is not currently guaranteed.

Turning his attention to the outer circle, the Elected Representative claimed that this was where the real challenge lay, because it involved ‘...defining what’s legitimate and illegitimate...[within the]...emerging trends and responsibilities that the companies should become involved in’. The fluid nature of teleological consequences-based partnerships was likewise identified in the Phase 1 findings. However, in current unstandardized format of CSRS-disclosure, this fluidity is unclear. Hence, grouping collaborative partnerships together could increase reporting transparency and brand accountability.

Offering their thoughts on the proposal, participants in the 30s age group questioned whether the framework was restricted to large organisations only, or what 50s/P5 likewise called ‘...big corporate retail’. 50/P5 added that the predominance of small SMEs in manufacturing meant that ‘...a lot of these guys are never going to come outside of...even the middle bit’, because ‘...they’re not going to have either the resources or money or the stuff to do it’. However, as noted by the Trade Association CEO, market brands are increasingly expecting industry partners to provide evidence of their compliance. Resultantly, such information is already being demanded across supply chains and this trend is likely to continue in the current legislative climate.

Participants in the 40s category highlighted the potential for the framework to illustrate if a company was being progressive, with the discussion in this group focused on comparability. Summarising, 40s/P3 said ‘...it would be a changing picture, it wouldn’t be a static thing’, with start-up companies focusing on the framework’s core before expanding into the intermediate and outer circles. She added:

...without even knowing what the things were that they were doing, you know that they're doing a lot more than the other ones, so if it was like-for-like... you're more likely to say 'Well, I'm gonna go for that one', because they're doing more than they need to.

The 50s age group further concentrated on how much search time could be saved by using the framework for individuals wanting to access and assess CSRS-related information, with 50s/P2 commenting that '...no one's got time nowadays, really, to trawl through...loads of information'.

#### *Suggested Framework Hosts*

The Circular Economy Manager enquired about support and funding for the new communications framework's development. Suggestions from the expert participants ranged from government involvement, to independent organisations taking the lead, as well as brands and a combination of constituent partners.

The Fashion Academic suggested the government was 'taking notice' of CSRS-related developments and that '...grants are available'. Likewise, the Web Communications Manager suggested that if the framework could create real benefit for 'UK-PLC', as an economic entity, the government funding councils and commercial partners could collaborate to provide support. Agreeing, the Trade Association CEO asserted that:

...clearly, if the...the government believe in CSR and wish to promote it, then...erm...it is absolutely incumbent on them to provide the information to everybody and anybody who would like to learn about CSR and how to apply it.

However, the Elected Representative highlighted the '...unbelievably hard...bureaucracy' involved in government initiatives, declaring that '...an NGO is preferable to an official website'.

Exploring the independent host option further, the Web Communications Manager proposed an information repository, using a ‘Go-Compare’ style comparison site format. Supporting the need for independence, the Standards Body Manager said that neutrality was necessary if company-to-company comparisons were involved. However, she also suggested the involvement of a third party, namely a ‘government-led’ organisation like WRAP (Waste and Resources Action Programme). Whilst the Circular Economy Manager agreed, she recommended the involvement of independents in general, rather than focusing on one specific organisation.

A brand-led approach was advocated by the Production Manager ‘...if you’re trying to get to the end-users and send out a message’. Agreeing with brand leadership, with CSRS-related information coming ‘...from the horse’s mouth’, the Retail Manager stressed the need to protect against companies wishing to ‘...dress it [information] up in the nicest way that they can...to promote themselves and to try and...ermmm...like....absolve themselves of anything untoward’. Such reputation management was found during the content analysis of brand websites in Phase 1 (see Section 8.1.1), especially in May 2011 evaluation. Hence, the Retail Manager declared that independents should also be involved in hosting and new framework.

Conversely, the Circular Economy Manager cautioned against the framework being hosted by brands. Highlighting the dangers, the International Organisation Advisor claimed that stakeholders feel that companies invest in CSRS ‘...to..make it nicer in order to do more..bett..better business’, whereas she suggested that if international organisations were involved, for example ‘...the United Nations would do it okay..then I think people would..would accept it..and be signed by a lot of people’. Additionally, the Web Communications Manager advocated a ‘multiple locations’ approach for the positioning of the communications framework.

When the sources from where the consumer participants were likely to seek CSRS-related information were considered, participants numbered one, two and three from the 20s category (20s/P1, P2, P3) supported the framework being located on the brands' websites. However, 20s/P4 expressed concern regarding potential bias, and questioned whether brands would '...just skip bits' adding '...if they weren't doing something, they could just not...they wouldn't put "We're not doing this"'. Those in the 30s category also favoured the brand as the host, with 30s/P2 suggesting that she was less likely to go to an independent site and 30s/P5 rationalising that '...most people outside the sector won't know about all those other things [government or independent options]...they won't know....they'll just know the brand'.

The independent aggregating "Go-Compare" idea was favoured by 40s participants number three and four (40s/P3, P4), although 40s/P3 also supported the suggestion of multiple sites (brand, independent or government). However, 40s/P1 dismissed the idea of using a government website '...for the purpose of choosing a brand to shop with' and further questioned how people would know about its existence.

Participants in the 50s category were split between brands and independent sites. Stating her preference for the brand option, 50s/P2 said she would avoid '...something else that felt "government like"...[because it]...would feel instantly like it was going to take a lot of time'. She further rejected the idea of being redirected to secondary websites, believing she would be '...instantly bored of it'. The idea of an independent 'Go-Compare' style offering was favoured by 50s/P4, with 50s/P5 believing that independent sites would be '...fairly unbiased' compared to other options. However, 50s/P3 suggested that it would be more noticeable on a brand's site '...because that's where you're looking...because that's what's relevant at that point'. She further advocated:

...something like the Green Consumer type guide...[or]...the popular press, to list it for me, to make it easy and then it sticks in my head and I don't need to look at it again.

In the 60 and over category, participants believed that any host would need to have the backing of the brands involved. However, 60+/P4 advocated an independent site like the Ethical Trading Initiative, with 60+/P3 adding that it was '...less likely to be biased, hopefully'.

Therefore, overall, whilst both experts and consumers emphasized the need for independent involvement, the focus group participants showed a greater propensity towards brands leading the disclosure than had been evident solely through the interviews responses.

#### *Potential Framework Users*

The research participants identified the main potential users of the new communications' framework as being agencies involved in giving advice to companies, those involved in enforcement, brands monitoring competitors' strategies and ethically motivated consumers.

Naming a range of relevant organisations, the Circular Economy Manager referred to likeminded professionals who '...spend our lives trawling through all this and think...“Wouldn't it be great if this was all in one place”'. She added that the framework would 'streamline' the information search process for her own organisation, as well as 'academics', government bodies like 'the environment agency' and brands. Adding to the users' list, the Trade Association CEO suggested '...anybody who supports business' by sharing and consolidating information, including:

...people like the CBI [Confederation of British Industry] and the IOD [Institute of Directors]...ermmm...Chambers of Commerce..ermm...those types of organisations...err..where...ermmm...companies can go and get..err..help and support....err..I would suspect that possibly Trade Bodies..is...is another one that would be useful..err...for us..err..to think about having something similar on our website for our members.

He further commented on its usefulness for the ‘...people who actually..err..take those goods, which are made by third parties and put them in their own store’. The Retail Manager concurred with the suggestion of market brand interest, indicating that she would use the framework to monitor the activities of competitors to ‘...see what they’re doing and to see how we measure up to them’.

Identifying possible consumers of the framework, the Chair of an APPG believed that ‘...this tool would be really, really good for people..who are kind of part way there’, as well as those who ‘...don’t know what they don’t know yet’, to whom she could say:

Go to X site, and look at their...their three circles thing, and then you will find...you know..a way of comparing the different....

Such consumers were referred to by the Retail Manager as being ‘...kinda on the fence’.

Conversely, she believed that the ‘...blissfully ignorant people who love the bunny jumpers [angora] probably wouldn’t use it or they would actively choose not to’.

Exploring potential, compared to unlikely, end-user audiences, participant number two in the 20s category (20s/P2) encapsulated the feeling of the group when she pointed to the mandatory obligations in the core circle and stated:

...I would probably use the first one..to make sure that the company that I was buying from, had the sort of.....ahha...but maybe not the extra things.

The 30s age group were cautious on whether they would use the framework, which was captured by 30s/P1 who responded ‘Well, I might’, whilst 30s/P4 responded saying ‘But you wouldn’t..’. A more active approach was noted in the 40s category, with 40s/P2 declaring that she would because ‘...it’s all broken down [into sections]...it’s easy to understand’. Noting her receptiveness, 40s/P3 said that the format’s appeal was that the information would be ‘instant’, with 40s/P5 adding that ‘You don’t have to go and look for anything, it’s

there'. Likewise, participants in the 50s age group indicated their interest, with 50s/P3 saying:

For me, that [framework] would be the ideal, or on the news...and I would expect that kind of information to appear in the popular press

Conversely, none of the participants in the 60 and over group identified themselves as potential framework users. However, 60+/P1 believed that others (outwith the focus group) who access product reviews would possibly use it, whilst 60+/P2 suggested journalists, because '...they won't want to have to trawl through all that [sustainability report] will they?'. Therefore, whilst consumers in the 20s, 40s and 50s categories claimed they would engage directly with components in the framework, there remained a preference for CSRS-related information to continue to be analysed, summarised and delivered through media sources.

#### 8.2.2. Overview

Phase 2 of the current research explored approaches to social responsibility, relationships between key stakeholder groups, how the promotion of CSRS strategies influence stakeholder knowledge, perception and behaviour, and how the communication of such information can be advanced. The qualitative findings indicated that there are stakeholders and companies to whom CSRS-related information is important and embedded in their philosophical identity, whilst others have a less-involved approach. Classifying these outcomes on a scale, the current research proposes that three levels of stakeholder response to the disclosure of ethical business practices have emerged:

- i. Active
- ii. Aware but ambivalent
- iii. Inactive

To assess the stakeholders need for a new framework to encourage behavioural change, the commitment levels were considered by the current research in relation to the knowledge



(cognition), feelings (affective) and likelihood (conative) categories in the Tri-Component Attitude Model and whether they reacted to CSRS-related information by responding to triggers, or by using filters or blockers (Figure 8.5).

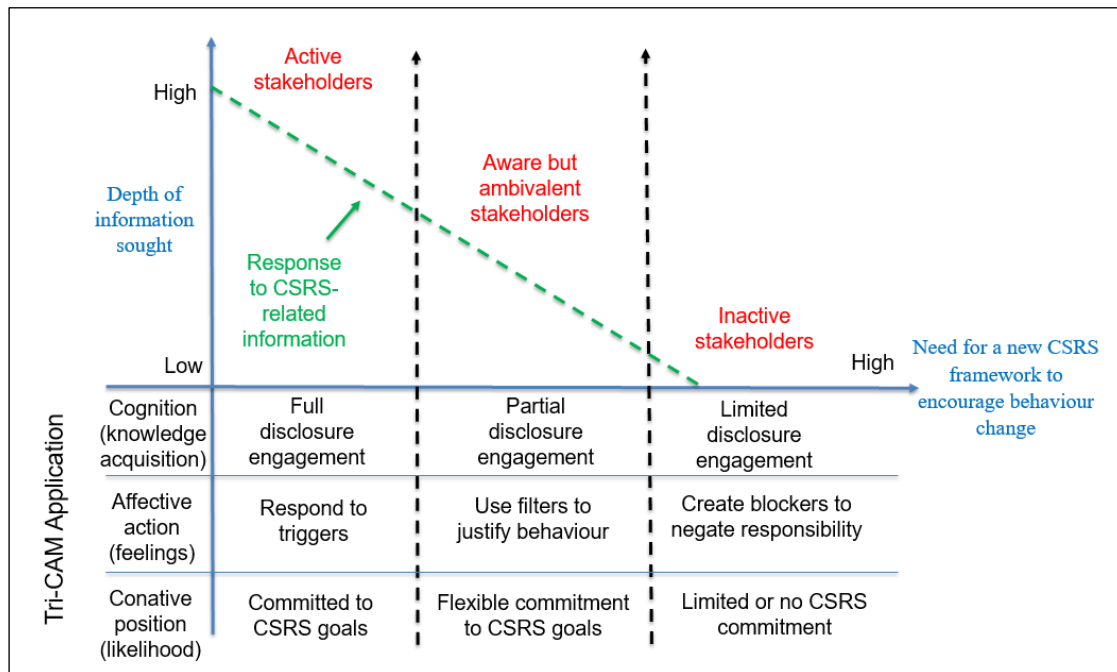


Figure 8.5. Levels of stakeholder engagement with CSRS-related information

‘Active’ stakeholders are those for whom ethical business practices are their *raison d’être*. Stakeholders in the ‘Active’ category are evident within companies, often in CSR departments and working towards influencing less enthusiastic sourcing or buying teams and those who are in consumer-facing positions. They are also apparent in a company’s micro-, macro and peripheral environments, involving policy makers (represented in the current research by Parliamentarians and Elected Representatives), advice givers (those from the trade association, the international organisation adviser and the academic), CSRS professionals (communications experts, the ethical investor, auditor, and those from the standards body and NGOs), and ethically committed consumers (predominantly in the 50s age group, who proactively and knowingly purchase products with an identifiable ethical heritage). Such individuals have knowledge of CSRS-disclosure, they are likely to respond

to triggers about ethically related topics and be committed to CSRS goals. They seek depth in the information they access on ethical business practices and, despite the difficulties and calling for change, they tolerate current CSRS-disclosure systems as they pursue the data they require. Furthermore, although they are the most likely stakeholders to use the communications framework for organising ethical strategy content proposed by the current research, they are also the least likely to actually need it to change their current ethically sympathetic and proactive behaviours.

Stakeholders in the 'aware-but-ambivalent' category were found in both in retail management and among consumers who brought ethically identified items, but were unaware of what the associated marques stood for in practice. Hence, they relied on partial knowledge of ethical disclosure and, due to their flexible commitment to CSRS, were prepared to use filters to justify behaviour that did not always prioritise the need for ethical business practices to be used in production-consumption systems.

'Inactive' stakeholders in the current research were most prevalent in the 20s, and 60 and over age categories of consumers. They either had limited knowledge of CSRS-disclosure, or were most likely to create blockers to negate responsibility for taking CSRS into consideration in their behaviours. In addition, 'inactive' stakeholders demonstrated limited or no commitment to CSRS and were the most likely to declare that their behaviour was unlikely to change in either the short- or long-term. As such, a logo illustrating the three concentric circles on product labels would more than suffice for these disinterested individuals. It was also seen that the current systems for disclosing CSRS-related information was failing to motivate 'inactive' stakeholders and, if behavioural change is to be achieved, to support the continued move towards ethical business practices, the responses from this category further emphasised the need for CSRS communications to be redesigned.

## CHAPTER 9. CONCLUSIONS AND RECOMMENDATIONS

Despite an increasing interest in ethical business practices and an escalation in the development of deontological and teleological identifiers designed to carry the CSRS message, it seems that the lack of an agreed format for disclosing CSRS-related information impacts on its communication, and may diminish the potential for behavioural change by the business community and its stakeholders.

To address this contention, the aim of the research reported here was two-fold. First, to gain understanding about current forms of strategic communication of ethical business practices and the effect it has on stakeholders' awareness and comprehension. Achieving the necessary understanding to enable contributions to knowledge to be made involved exploring and applying theories relating to philosophy, ethics and legitimacy; the development of ethical strategy content, the nature of stakeholder involvement in the process of ethical strategy adoption; and the marketing communications employed in strategy promotion and dissemination to multiple audiences. Second, it used the analysis to inform the development of a communications' framework that contributes to the advancement of stakeholder knowledge, informing perceptions and supporting behaviour change.

To help accomplish the aim, the current study combined traditional fields of research identified by Peattie (2010) as economics, psychology and marketing with areas including philosophy and sociology, and incorporated the three major research trends identified by Wang *et al.* (2016), which involve:

- i. Antecedence - companies' engagement with CSR.
- ii. Processes - CSR decision-making, implementation and stakeholder response.
- iii. Outcomes - the consequences of CSR involvement

In addition to theoretical contributions, the research offers recommendations for communicating CSRS-related information amongst public policy makers and the business community, and provides an outline of proposals for further research.

### *Theoretical Contributions*

#### *Philosophy, ethics, legitimacy and ethical strategy content*

Arvidsson (2010) proposed that there had been a ‘focus shift’, with companies giving greater attention to ethical reporting. To examine the ‘focus shift’ proposition, the current research explored philosophical and ethical approaches in business practice that may be taken to indicate a company’s engagement with, and disclosure of, Corporate Social Responsibility or sustainability identifiers. Such identifiers reflect a society’s primary and secondary rules, and denote the customs, norms, mores and legal obligations that are deemed to be acceptable at a given time (Hart, 1961). Thus, adherence to, or deviation from, the values and norms prevalent in society, identified by the ethical business practices that a company adopts and discloses, can create a basis upon which stakeholders can evaluate a company’s legitimacy (Dowling and Pfeffer, 1975; Lindbolm, 1993).

To identify the theoretical principles upon which a business may base its philosophy and ethical strategies, the research evaluated previously accepted CSRS-related constructs, models or frameworks; these were found to favour domains based on economic and ethical issues, with legal, political, social/ environmental, discretionary/ philanthropic, and emerging responsibilities included to varying degrees. However, limitations in cataloguing information for public disclosure can be created by the potential for these traditional classifications to intersect, due to their lack of mutual exclusivity, meaning that a single set of circumstances could encompass a number of overlapping categories. Given this shortcoming, the current research determined that the domains presented by the previously recognised CSRS

paradigms were flawed, because the multifaceted nature of contemporary business ethics no longer fits easily into the traditionally accepted paradigms.

Proposing an alternative format for disclosing CSRS-related information, the current work adapted Hoover and Pepper's (2015) thesis by using action-based deontological (Kantian) ethics and consequences-focused teleological (Utilitarian) ethics. When exploring the suitability of each approach in more depth, it was found that the literature indicated that, whilst deontological identifiers lack focus on policy outcomes, their emphasis on principles enables companies to demonstrate good intentions by taking actions. Such actions can be distinguished from one another by whether they:

- i. Are voluntary (desired or expected) or mandatory (required) (Schwartz and Carroll, 2003).
- ii. Are based on explicit or implicit approaches (Matten and Moon, 2008; Gjølborg, 2011).
- iii. Use soft or hard laws (Kirton and Trebilcock, 2004; Wettstein and Waddock, 2005; Shaffer and Pollack, 2010).
- iv. Involve carrots or sticks (Mainelli, 2004; Banerjee, 2010; Steurer, 2010; UNEP *et al.*, 2010; KPMG and UNEP, 2012; UNEP *et al.*, 2013).

By adding a middle ground of self- and co-regulation, the current research created a more-detailed continuum of deontological ethical identifiers (see Figure 3.3), encompassing desired voluntary activities and expected self-regulatory systems, plus required legal compliance involving sanction-backed co-regulation and mandatory obligations.

Equally, the literature showed that a teleological consequences-focused approach could produce identifiable improvements by involving stakeholders who can either influence the outcomes of business activities, or are affected by their consequences. The limitation of the teleological approach is that, with its focus on policy adoption, a lack of sufficient founding principles can affect the longevity of outcomes. However, where deontological and

teleological ethical approaches are combined, an ethical strategy can facilitate the embedding of ethical principles through deontological actions and activities, whilst, at the same time, engaging in teleological collaborations can lead to identifiable improvements to mitigate the consequences of business activities.

Current disclosure formats were found to be limited in their application due to either the access they provided to relevant information, or the structure and clarity of the content they offered. However, exploration of deontological and teleological identifiers pointed to the possibility of three main categories for a new CSRS-communications framework designed to organise ethical strategy content (see Table 3.2), which could be positioned and illustrated using three concentric circles (see Figure 8.3). At the core of the proposed framework, deontological mandatory or co-regulatory obligations impose change through coercive isomorphism and thereby identify what a company is required to do. The next level highlights what a company agrees or chooses to do, which is based respectively on highlighting professionalism through the collective adherence to sector determined rules, involving the normative isomorphic approach of self-regulation, as well as the individual adoption of voluntary actions that create change through mimetic isomorphism. The following level in the proposed framework encompasses teleological collaborations that highlight consequences-focused partnerships, which can contribute to negotiations that determine what a company is going to do, including modifying their current business practices and planning for emergent CSRS-related issues.

By proposing a framework based on what a company is required to do, agrees or chooses to do, and what it is going to do, the new communications' framework creates a greater level of category exclusivity than previously accepted CSRS-related constructs, models or frameworks have offered. In addition, the three concentric circles configuration can accommodate both deontological and teleological ethical indicators without any judgement

having to be made by the company as to which aspect (actions or consequences) is the most important to the viewer.

Applying the proposed format, a longitudinal content analysis of CSRS disclosure by five sample brands was undertaken to evaluate Arvidsson's 'focus shift' thesis and to assess whether companies were giving greater attention to CSRS-disclosure. The findings demonstrated that the evolution of CSRS-disclosure was less comprehensive and far more nuanced than a case of wholesale adoption of ethical business practices by the business community. Utilising the main areas of disclosure (desired or required deontological actions, and teleological collaborations) in the three concentric circles framework, the findings showed that the brands' CSRS disclosure strategies ranged from comprehensive in terms of both the access to the information provided and the details of the explanation contained, to limited or restricted entry points that require increased levels of search commitment, which led to static or regressive content. Whilst there was evidence that some companies were choosing to embrace proactive ethical practices that voluntarily go beyond that which is formally obligated, others were mostly complying with basic expectations and undertaking a limited range of further discretionary actions, activities or collaborations. As a result, four themes emerged from the analysis, which identified the need for access and content balance, with evidence of strategic editing and information architecture issues. As not all companies were unreservedly adopting the concept of communicating their ethical position to stakeholders, the 'focus shift' premise was only partially supported by the current research.

Although the generalised supposition that companies are increasing the disclosure of their CSRS strategies was not fully endorsed by the primary data, it is worth noting that at the time of Arvidsson's paper in 2010, only two stages (May 2008 and November 2009) in the current research's longitudinal content analysis had been undertaken. Similar to Arvidsson's research findings, at this point all of the five brands had increased their disclosure. However,

in the subsequent content analyses (May 2011 and November 2012), two brands continued to make progress, whilst another brand's access and disclosure had remained static, and two had receded. Consequently, the current research went beyond Arvidsson's thesis and demonstrated that changes to CSRS disclosure practices are fluid, which can move in either positive or negative directions in regard to both ease of access and the quantity of content.

For those companies that were embracing CSRS disclosure, there was strong focus on voluntary involvement in both deontological actions and teleological collaborations, which accounted for 94% of the information divulged. Whilst a number of mandatory or co-regulatory obligations were included (6% of the total), there was no mention of self-regulatory bodies. A similar divide was noted in the expectations of content by the participants of the interviews and focus groups, with voluntary actions and activities referred to more often and in greater depth than mandatory requirements. Hence, the research supported the view that CSRS disclosure primarily involves voluntary actions, activities and collaborations that take a company's business practices beyond that of the legal minimum, as advocated by Bowen (1953), Lindholm (1993), Kotler and Lee (2005) and BIS (2011).

However, when a sample of the voluntary indicators named in the content analysis were considered in further depth, the literature identified variations in the meaning of 'Codes of Practice', the interpretation of ISO Standards, and the credibility of credence claims used by ethical marques, leading to the conclusion that there was potential for stakeholders to be misled as to a company's ethical activities through a company's association with some voluntary paradigms. Such a premise was further highlighted by interview participants and borne out by those in the focus groups who, despite claiming purchase of such products, showed limited understanding of the scope of ethically related business practices. Hence, the conclusion from the current research is that stakeholders' assessments of company legitimacy may be based on a flawed perception created by a company's strategic association



with ethical identifiers for reputation management purposes, rather than an accurate understanding of their supply chain processes. As a result, the potential for a stakeholder to perceive that there is a legitimacy gap between expected behaviours and actual practices may be reduced, which can dilute the possibility for behavioural change to occur.

To progress the goal of behavioural change, the outcomes of the current study concurred with Steurer's (2010) research, which identified the importance of state involvement in the promotion, as well as the enforcement, of ethical business practices. Supported by evidence from interview participants, such state intervention was found to span from collaboration-forming and guidance-giving activities, which limit or avoid direct statutory interference in the business environment, through to pre-emptive mandatory obligations that impose secondary rules designed to mitigate the consequences of business activities by making companies legally responsible for their actions.

Although Martínez-Ferrero and García-Sánchez's (2016) findings that mandatory-backed normative and coercive isomorphic actions were more influential in bringing about behavioural change than those that embrace voluntary mimetic isomorphism, the parliamentary and media related interviewees in the current research reported that the present focus in the UK is on soft law leadership-promoting approaches, which (where possible) minimise the need for further regulation.

Likewise, the Phase 1 content analysis findings showed that, at present, companies are favouring ethical engagement with voluntary deontological activities and teleological collaborations over commitment to certificated measures, whilst the limited public acknowledgement of sanction-backed mandatory obligations in CSRS-strategy disclosure was demonstrated through the qualitative research. However, the conclusion arrived at from the current research is that although the current emphasis focuses on encouragement, there is

clearly a balance to be struck between promoting, or imposing actions designed to support ethical business practices.

### *Stakeholder involvement*

The relationships between companies and their key stakeholder groups were explored in an attempt to gain an understanding of how they affect current approaches to social responsibility. Using Freeman's (1984: 40) definition of a stakeholder as being '...any group or individual who can affect, or is affected by, the achievement of the organization's objectives', a mapping exercise was undertaken in the current research to determine the constituents that contemporary literature deemed to be of key importance in a company's marketing environment (see Table 4.1). The results identified the ten most often named stakeholders as being:

- i. Owners, shareholders, stockholders and investors
- ii. Managers and employees
- iii. Customers
- iv. B2B partners or suppliers
- v. Local communities
- vi. Financial institutions and banks
- vii. Trade unions and business/trade associations or bodies
- viii. Governments, parliamentary, and legal stakeholders
- ix. Non-Governmental Organisations (NGOs) and Special Interest Groups (SIGs)
- x. Media and opinion leaders

Much was made in the literature of grouping these generic stakeholder categories into internal, micro- and macro environments. However, on applying the identified stakeholder categories to the field of CSRS, the current research found gaps in the scope provided by the accepted marketing environment-led groupings. For example, guiding principles determined by international organisations have considerable influence in the development of ethical business practices, yet only one of the academic sources examined suggested the community

in which such bodies exist as category of note. Whilst international organisations did not feature in the list of key stakeholders who influence the generic marketing environment, given the extent to which the ILO guidelines were mentioned by the brands in the Phase 1 content analysis, the category containing international organisations should have far greater prominence in a list focused on CSRS development. Therefore, to accommodate the scope of interested parties who influence CSRS development, the current research added teleological stakeholders in the peripheral environment to those in the internal, micro- and macro domains, as shown in Figures 4.2 and 4.3.

Having mapped the key CSRS stakeholders, the current research challenged Donaldson and Preston's (1995) claim that an exclusive two-way flow of contact existed between a company and its stakeholders, because their claim implied that each stakeholder category exists in isolation. Their proposition is limited and unrealistic given the extent of discourse that contemporary communications facilitate. However, the proposal based on the current research is that stakeholder contacts exist within a 360-Degree Communications' Pool (as illustrated in Figure 4.2), and that interested parties engaged with, or are influenced by, other stakeholders outwith a company's immediate environment. Furthermore, whilst the current research found that government-led coercive isomorphism is not greatly favoured at present, the drive towards CSRS progress can be strengthened by pressure from the external scrutiny of consensus building stakeholder collaborations that are independent of company control. Such a premise endorses Arvidsson's (2010) 'focus enlargement' proposition, whereby communications should be designed to engage multiple stakeholder groups beyond the confines of internal constituents like a company's shareholders.

Signalling the extent to which CSRS has risen on the professional radar, the interview participants named the range of other stakeholder categories with whom they collaborate in the drive towards behavioural change. Providing evidence of a rich communications

landscape, enabling up-stream and down-stream communications between international, national and devolved governmental representatives, business leaders and consumers groups. However, whilst stakeholders representing consumer groups may be active, there is little evidence in either the literature or the current research to suggest that individual consumers are meaningfully involved in the change making dialogue, with the interview and focus group contributors indicating a general perception that, unilaterally, consumers' involvement lacked the power to stimulate business practice modifications. Explaining their reasoning, the end-user participants mainly rejected triggers that stimulate behavioural change, as advocated by Thaler and Sunstein's (2008) nudge theory, by using a variety of filters and blockers to justify why they generally absolved themselves from proactive CSRS-related action (beyond the purchase of a limited range of ethically-labelled products). Thus, the current research supported the views of Carrigan and Attalla (2001), Joergens (2006) and Devinney *et al.* (2010) that consumers were limited in their ethical motivations and, as a stakeholder category, they should not be relied upon as key change makers.

Whilst the development of a wide range of teleological partnerships present opportunities to progress CSRS, the content analysis undertaken during the current research indicated that discretionary teleological collaborations were often shorter in duration than that afforded to voluntary deontological actions. Additionally, such collaborations could be engaged in without necessarily incurring the same level of costs associated with the requirements of achieving voluntary certificated programmes. Therefore, the commitment from companies to sustain teleological collaborations was more flexible and less stable, than the effort and resources needed to achieve and maintain deontological actions. As such, the findings from the content analysis supported evidence in the literature that suggested the teleological approach has inherent weaknesses due to its potential to focus too much on policy adoption, rather than on the development of the founding principles that are needed to create sustainability. Critical to overcoming such weakness are the interests and motivations of

company managers (Matten and Moon, 2008; Arvidsson, 2010) and the extent to which their primacy dominates the CSRS agenda (Bain, 2015 a), with the current research showing, through the account given by the Retail Manager, that Head Office support for CSRS can be limited.

The research also noted the potential for conflict between stakeholders with competing agendas to impact on the achievement of long-term sustainable progress. Such conflicts highlight the clashes that can occur in complex and extended supply chains, especially in regard to the determination of who should have financial responsibility for funding CSRS-related improvements, namely, the industry that manufactures products, the commissioning brand-management company, or the end-user who wishes to purchase products at a price they find acceptable. It became evident in the course of the current research that market brands respond to consumer demands on price during contractual negotiations with suppliers, yet they also expect manufacturers to comply with ethical auditing requirements designed to enhance their desire for consumer-facing, reputation-enhancing, marketing strategies. Whilst market brands have considerable power to encourage ethical business practices, their pursuit of profit during the process of commissioning products can lead to business practices that place unreasonable demands on suppliers. Therefore, the current research concludes that the relationship between companies and their key stakeholders is dynamic, fluid, and carries the potential for conflict to be created by competing agendas. However, the research also found that, when such conflicts occur in a supply chain, assessment and arbitration by a neutral mediator can be beneficial, for example as currently happens in limited form with the co-regulatory Groceries Code Adjudicator.

#### *Ethical Marketing Communications*

To identify appropriate approaches to CSRS-related communications and to analyse the influence that such disclosure has on stakeholder knowledge, perception and behaviour, the

current research explored the process of communication as developed through the work of Shannon and Weaver (1949), Berlo (1960), and De Fleur and Ball-Rokeach (1975). Whilst each model proposed by these authors has merit, providing foundations for others to build theory upon, they also had discernible limitations. The Shannon and Weaver model proposed a linear construct based on a source sending a message through a transmitter to a receiver, with the message having the potential to be affected by interference from 'noise'. Berlo's subsequent theory expanded the noise component to include anything that interrupts the message, which embraced the possibility of psychological aspects creating disruption to sense-making; he also added an interactive feedback loop from the receiver back to the source. De Fleur and Ball-Rokeach developed the feedback component further by suggesting transactional methods by which the receiver's response could be transmitted, thus creating the prospect of a two-way flow of dialogue between the source and receiver. However, the feedback methods suggested by De Fleur and Ball-Rokeach related to the more-limited range of channels publically available at the time of their writing in the 1970s.

The current research enabled the thinking on communications to be enhanced by dividing the process of CSRS-related promotion into two phases through the Source Stimulus/Receiver Response (SS/RR) configuration (as shown in Figure 5.4), making use of internet-based communications to enable overt stakeholder feedback through provision for comments on websites and social media, as well as providing the opportunity to gather data to analyse their click path or user journey. The receiver response stage of the SS/RR configuration was further analysed by applying Hierarchy-of-Effects models, in particular Colley's (1961) awareness, comprehension, conviction and action (ACCA) model. Increasing the relevance of the ACCA model to the dissemination of CSRS-related information was achieved by updating the definitions of each component (as shown in Table 5.3). Stakeholders' current level of awareness, comprehension, conviction and action was subsequently assessed through the interviews and focus groups, to ascertain their knowledge of current

communication channels and disclosure frameworks, the design priorities needed to assist comprehension, the framework host most likely to support conviction, and the stakeholder users who are expected to take action.

The findings of the current research showed that the communication modes for CSRS-related information focused on company controlled methods involving CSRS reports disseminated via the WWW and face-to-face contact in physical outlets, as well as independent media sources including press, news or documentary formats. The consumer participants rejected the company controlled methods as they were deemed to be far less favourable and noteworthy than independent media sources, which were identified as a major source of information about ethical (or unethical) business practices with the potential to create a lasting impression. Conversely, the expert interviewees demonstrated knowledge and action regarding methods controlled by companies, although they reported difficulties in accessing and deciphering the CSRS-related information, and their perception of the usability of the disclosed data was generally negative. There was, however, also acknowledgement that progress had been made and should not be discounted. Such progress was evident in current disclosure frameworks, like the GRI. However, when analysed, limits to the GRI were identified (see Section 5.4) and, in the primary research, the framework was reported to be struggling with new CSRS-related disclosure demands.

Therefore, the findings of the current study supported calls by Arvidsson (2010), UNEP *et al.* (2010), and Knebel and Seele (2015) for further development of communications methods to create a standardised format that would enable CSRS-related information to be disclosed in a more user-friendly way. Whilst acknowledging that other frameworks exist, or are in development, none have currently been found to divide information by what a company is required to do, agrees or chooses to do, and is going to do. Thus, the enhanced level of category exclusivity offered by the framework proposed by the current research, and

described in Section 8.1.2 and 8.2.1.4, creates an innovative divide between deontological mandatory and voluntary actions, and teleological collaborations. Such a divide is designed to satisfy the priorities of reliability, credibility or credence, trust and simplicity, which were identified as of greatest importance in the literature and by the participants in the current research. As less agreement was reached amongst the participants regarding where such a framework should be located, with the debate covering the merits of government, independent or brand hosts, further exploration is needed on this aspect.

Payton (2013) claimed that an individual's intention to do the right thing could be frustrated by a lack of information. To explore Arvidsson's (2010) concept of 'focus enlargement' and establish likely users of a new CSRS communications framework, the multi-levelled and diverse reasons for stakeholders to access CSRS-related information was explored during the interviews and focus groups. Creating a classification for stakeholder engagement with CSRS-related information, the current research proposes that there are three distinct levels ranging from 'active', through 'aware but ambivalent', to 'inactive' (see Figure 8.5).

'Active' stakeholders were found predominantly in the CSRS professionals' category, as well as a minority of consumers who show their commitment to CSRS in their purchase decisions. Such stakeholders responded actively to triggers, were committed to CSRS-related goals and wanted full disclosure of companies' ethical business practices. 'Aware but ambivalent' stakeholders were concentrated in the 30s, 40s and 50s consumer age groups and included the Retail Manager of the high street fashion brand. They were flexible in their commitment to CSRS-related goals, used filters to justify their behaviours, preferred concise data and were satisfied by partial ethical disclosure. 'Inactive' stakeholders were identified in both the 20s and 60-plus focus groups. They had limited or no commitment to CSRS, created blockers to negate their responsibility to encourage ethical business practices, showed limited engagement with CSRS disclosure, but would possibly recognise an identifiable



concentric circles logo indicating ethical business practices if that were to be placed on products. By identifying these three levels of stakeholder engagement, it is acknowledged from the current research that a major aim of a new framework would be to improve the experience of ‘active’ stakeholders, increase engagement with ‘aware but ambivalent’ stakeholders with an aim to diminish their indifference, whilst encouraging ‘inactive’ stakeholders to engage, even if that were to be on a limited level.

The exploration of current approaches to social responsibility and its communication reasons that, if companies make the dissemination of their CSRS-related information more accessible and user-friendly by embracing a standardised format to disclose their ethical business practices, experts’ opinions may improve and consumer action may increase. As a result, CSRS proactive companies should gain greater legitimacy in the perceptions of stakeholders for the deontological actions and activities, and teleological partnerships with whom they engage to progress the embedding of ethical business practices in their organisations. A recommendation of a brand to trial the proposed framework is given in the following section.

#### *Public Policy and Business Community Recommendations*

The adoption of EU directive 2014/95/EU, which mandates that companies with 500-plus employees to disclose a range of non-financial and diversity information, is currently being implemented nationally in the UK through a range of new laws, an example of which is The Modern Slavery Act 2015. The Modern Slavery Act requires companies with annual turnovers of £36 million or more to publish information relating to the steps they have taken to ensure their global supply chains are free of slavery and human trafficking. Such a remit extends a company’s scope of responsibility beyond that of their internal environment, by encompassing the business practices of smaller contractors and subcontractors in their first, second, and extended supply chain tiers. As a result, implementing an agreed format for CSRS-related information disclosure, whereby a business can identify its compliance with

non-financial and diversity related obligations, which can then be checked and compared with others companies, has become an imperative. The inclusion of the business practices of smaller operators in supply chain disclosure questions the concept of ‘corporate’ social responsibility, with the current research demonstrating that the suggested focus on large businesses causes confusion. Therefore, discussion and rationalisation is needed to harmonise terminology that can encompass many of the current CSRS-related models by combining responsibility and sustainability under one agreed signifier.

To ensure that the balance of responsibility for any necessary CSRS-related actions, or process upgrades, is not borne solely by smaller businesses, larger companies who benefit from the non-financial and diversity information collected from their supply chains (whether through their own mandatory disclosure obligations or as a result of public approval of their ethical practices), should be required to contribute to the process in a meaningful way. Ensuring that such a balance is achieved and maintained is likely to require a monitoring mechanism. Although there is reluctance amongst those involved in developing public policy at present to bring in additional regulations, extending a currently operational system that has had time to bed in would be less onerous on both government and the business community than developing a completely new system of sanction-backed guidelines. Therefore, a recommendation based on the current research is to extend to the Groceries Supply Code of Practice (detailed in Section 3.5.1), to incorporate all companies with 500-plus employees rather than just the 10 currently ‘Designated’ grocery-related retailers with sales that exceed £1 billion.

Throughout the interviews and focus groups, the most often named fashion market company as having poor ethical behaviour was Primark. However, the longitudinal content analysis indicated that Primark was one of the most improved brands. Whilst, historically, Primark had well publicised CSRS-related issues, the findings of the current research would suggest

that it is failing to communicate its message or create awareness of its current and improved practices, which could enable stakeholders to comprehend the change in approach and reposition the convictions of interested parties. With revenue of £5949 million in 2016 and 68,000 employees, Primark is required to comply with the disclosure requirement of both the EU's non-financial and diversity directive (2014/95/EU) and associated laws like The Modern Slavery Act 2015. As a result, Primark could be a candidate for trailing the proposed concentric circles model for organising CSRS disclosure, which would enable the company to make the necessary information about their ethical business practices publicly available in a more user-friendly format than their current disclosure.

#### *Further Research*

The three levels of stakeholder engagement with information based on 'active', 'aware but ambivalent', and 'inactive' categorisation of commitment (see Section 8.2.1.4) has application beyond the confines of CSRS disclosure and is currently being considered by a national newspaper publisher for its relevance to how readers consume media new stories. Through such a project, the current research will be adapted in a bid to develop a new framework for increasing consumer engagement with print and online medias. Additionally, since the primary research data collection was completed, a number of further gaps have appeared in terms of CSRS communications, including:

- i. As previously mentioned, further research is needed to identify the host for the framework that is most likely to support the aim of building conviction leading to action, from the potential awareness and comprehension that could be created by the new framework.
- ii. The content analysis of the five brands could be updated on a regular, periodical, basis to assess the changes in ethical strategy and to further evaluate Arvidsson's 'focus shift' thesis.

- iii. The environment for CSRS is in a state of flux due to the ongoing Brexit negotiations. This flux creates opportunities to consider the changing landscape for ethical indicators, especially in relation to companies who source and sell across European borders. Interviews with companies' decision-makers, pre- and post-Brexit, could be undertaken to analyse the impact of uncertainty of CSRS-strategy planning.

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## INTERVIEW SCHEDULE

### Example: UK Fashion and Textile Association (UKFT)

#### Section A.

##### Background

1. Please will you tell me about your background and the positions that you hold/have held in relation to the promotion of the fashion sector in the UK and globally.
2. Please tell me how the UK Fashion and Textile Association (UKFTA) was founded and what role it plays in the fashion sector.

##### Communication and dissemination role

3. Does the UK Fashion and Textile Association (UKFTA) have a role in the dissemination of Corporate Social Responsibility and sustainability (CSR/S) information?
4. If so, what communication channels do you use to get the CSR/S message across?
5. Who are your main audiences?

##### Fashion sector stakeholders

6. What do you think are the barriers to people considering CSR/S issues in the fashion sector?
7. What do you think are the enablers to people considering CSR/S issues in the fashion sector?
8. In the current economic environment, do you think that CSR/S has become more or less of a priority for businesses in the fashion sector supply chain?

#### Section B. Three Concentric Circles Framework

The proposal of a new interface between the brand and interested parties, by using technology and the Three Concentric Circles Framework diagram.

1. From your experience, do you think this model, communicated through either a website or an App, would enhance the reporting of CSR/S issues?
2. If this model were to be adopted, who do you think would offer the most appropriate domain to host the information, i.e. individual brands, NGOs, government funded bodies, charities, etc?
3. What type(s) of consumer (age, income level, background) do you think would most likely to access CSR/S information using web-based technology?
4. Are there any other specific features that you would suggest could be added?

## FOCUS GROUP SCHEDULE

### Section A.

#### Consumer decision-making / communication process

1. Identify a need / rate of consumption
  - How often do the respondents buy clothes or fashion related items and what was the last piece of clothing that they bought?
2. Search for information / process of communication (cognition)
  - How do respondents access information about fashion brands and their products?
  - How many respondents have access to a PC/laptop or smart device (IPad/IPhone/android mobile phone)
  - Have any of the respondents accessed websites of fashion brands?
  - What information should be available through a fashion brand's website?
  - Have you ever used a QR code / seen an Aura, and how do the respondents feel about these technologies?
3. Evaluate the alternatives (affective component)
  - What factors do the respondents take into consideration when choosing a brand from where to buy clothes?
  - Have the respondents been aware of positive/negative information associated with fashion sector brands? Examples?
  - Have the respondents heard of Corporate Social Responsibility or sustainability and associated content?
  - Do the participants take the following into consideration when purchasing from the fashion sector?
    - i. Laws, regulations or directives
    - ii. Standards and codes
    - iii. Charities, NGOs, lobby groups
4. Purchase (conative component)
  - Have the respondents ever chosen **TO** buy from a brand that they have heard positive stories relating to their sustainability or CSR?
  - Have the respondents ever chosen **NOT** to buy from a brand that you have heard negative stories relating to their sustainability or CSR?
5. Post-purchase evaluation (cognition / affective / conative)
  - Would any of the respondents check a brand's ethical stance **AFTER** they have bought an item?
  - Have the respondents ever chosen not to buy from a brand **AGAIN, AFTER** purchase and hearing negative stories relating to the way they make the garments, the materials used, the way employees are treated, etc.?

### Section B. Three Concentric Circles Framework

The proposal of a new interface between the brand and interested parties, by using technology and the Three Concentric Circles Framework diagram.

1. From your experience, do you think this model, communicated through either a website or an App, would enhance the reporting to sustainability and CSR issues?
2. If this model were to be adopted, who do you think would off the most appropriate domain to host the information, i.e. individual brands, NGOs, government funded bodies, charities, etc?
3. What type(s) of consumer (age, income level, background) do you think would most likely to adopt this type of web-based technology to access information?
4. Are there any other specific features that you would suggest could be added?



**BRAND SITE - PRIMARY ACCESS TO CSRS INFORMATION**

<b>Information source:</b> H&M Corporate Social Responsibility 2007: Our Responsibility - About H&M and the Environment: Our Responsibility - About H&M and Social Responsibility (Total 77 pages)						
H&M	D (16)	Mandatory & co-regulation (3)	Regulations, directives & laws (3)	E (3)	EU 2092/2091: Euro 2 or US 94 / Euro 4 or US 04: REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals).	
			Co-regulation (0)		No content	
			Self-regulation (0)		No content	
		Voluntary & self-regulation (13)	Standards (3)	E (3)	Forest Stewardship Council (FSC) certification: ISO 14001: National Organic Production (NOP).	
			Codes & frameworks (10)	S (3)	Fair Trade cotton: International Labour Organisation (ILO) Conventions: UN Convention on the Rights of the Child.	
				E (4)	Better Cotton Initiative (BCI): EU Flower (eco-label): UN Global Compact – CEO Water Mandate.	
				G (3)	Global Reporting Initiative (GRI): OECD Guidelines for Multinational Enterprises: UN Millennium Development Goals.	
		T (31)	NGOs, SIGs & other partner organisations (31)	S (20)	American Cancer Society: Amnesty Business Group: Better Factories Cambodia (BFC): BGMEA (Bangladesh Garment Manufacturer and Exporters' Association): BKMEA (Bangladesh Knitting Manufacturer and Exporters' Association): Doe Een Wens Stichting (Make a Wish Foundation- Netherlands): European Works Council (EWC): Fair Labour Association (FLA): Fair Wear Foundation (FWF): Handels (Swedish Commercial Workers Union): Helping Hands (clothes collected in Sweden for international distribution): International Chamber of Commerce (ICC): ITGLWF (union organisation): MFA Forum Bangladesh: National Retail Federation (NRF): The Anniversary Foundation: UNICEF: UNI-Europa Global Union (European Service Workers Union): Union network International (UNI): Windfall Clothing Service (Canada).	
					E (7)	Apparel and Footwear Restricted Substances List Management Group (AFIRM): Australian Wool Innovation Limited: European Retail Round Table on Energy (ERRT) - Retail Declaration on Energy Efficiency and Renewable Energy: Green Peace: Organic Exchange: Swedish Chemicals Agency: World Wildlife Fund (WWF).
					G (4)	Business for Social Responsibility (BSR): European Commission: South Asia Enterprise Development Facility (SEDF): World Bank/ International Finance Corporation (IFC).
<b>Information source:</b> Primark site webpages - Our Code: Ethical Strategy: News (Total 15 pages)						
Primark	D (0)	Mandatory & co-regulation (0)	Regulations, directives & laws (0)		No content	
			Co-regulation (0)		No content	
			Self-regulation (0)		No content	
	T (3)	NGOs, SIGs & other partner organisations (3)	Standards (0)			No content
			Codes & frameworks (0)			No content
			S (1)	ETI (Ethical Trading Initiative) - National Homeworkers Group (India) Wages Group.		
		G (2)	Department for International Development (DfID): SGS (Société Générale de Surveillance) (independent third-party auditors).			
<b>Information source:</b> Zara site webpages - Our Commitment (Total 2 pages)						
Zara	D (1)	Mandatory & co-regulation (0)	Regulations, directives & laws (0)		No content	
			Co-regulation (0)		No content	
			self-regulation (0)		No content	
	T (0)	NGOs, SIGs & other partner organisations (0)	Standards (1)	E (1)	PEFC (Programme for the Endorsement of Forest Certification schemes).	
			Codes & frameworks (0)			No content
						No content
Directed to the Inditex website for further CSRS information.						

Topshop	D	Mandatory & co-regulation (0)	Regulations, directives & laws (0)	No content
			Co-regulation (0)	No content
	(0)	Voluntary & self-regulation (0)	Self-regulation (0)	No content
			Standards (0)	No content
			Codes & frameworks (0)	No content
T	(0)	NGOs, SIGs & other partner organisations (0)	No content	

River Island	D	Mandatory & co-regulation (0)	Regulations, directives & laws (0)	No content
			Co-regulation (0)	No content
	(0)	Voluntary self & co-regulation (0)	Self-regulation (0)	No content
			Standards (0)	No content
			Codes & frameworks (0)	No content
T	(0)	NGOs, SIGs & other partner organisations (0)	No content	

**CORPORATE SITE - SECONDARY ACCESS TO CSRS INFORMATION**

**Information source:** Strategic Environmental Plan 2007-2010; and Inditex site webpages (Total 38 pages)

INDITEX (Zara, Pull&Bear, Massimo Dutti, Bershka, Stradivarius, Oysho, Zara Home and Uterqüe)	D	Mandatory & co-regulation (1)	Regulations, directives & laws (1)	E (1)	EURO 5 standard – vehicle emissions.
			Co-regulation (0)		No content
	(9)	Voluntary & self-regulation (8)	Self-regulation (0)		No content
			Standards (3)	E (3)	Forest Stewardship Council (FSC) certification: PEFC (Programme for the Endorsement of Forest Certification schemes): ISO 14001.
			Codes & frameworks (5)	S (2)	ILO (International Labour Organisation) Conventions: UN Universal Declaration of Human Rights.
	G (3)	Global Reporting Initiative (GRI): OECD – Directives of the OECD for multinational companies: UN Global Compact.			
	T	(2)	NGOs, SIGs & other partner organisations (2)	S (1)	ETI (Ethical Trading Initiative).
G (1)				University of Vigo.	

**Information source:** Arcadia Group Limited Responsibility Report 2008; Code of Conduct; Supplier Code of Conduct (Total 292)

ARCADIA (Topshop, BHS, Burton, Dorothy Perkins, Evans, Miss Selfridge, Topman, Wallis and Outfit)	D	Mandatory & co-regulation (1)	Regulations, directives & laws (0)	No content	
			Co-regulation (1)	S (1)	UK Arbitration Conciliation Advisory Service (ACAS).
	(8)	Voluntary & self-regulation (7)	Self-regulation (0)		No content
			Standards (0)		No content
			Codes & frameworks (7)	S (4)	Amnesty International Human Rights Principles for Companies 1998: ILO (International Labour Organisation) (42 related conventions or laws): Jo-In base code.
	E (2)	CITES (Convention on International Trade in Endangered Species): OIE (World Organisation for Animal Health) (slaughter practices).			
	G (2)	OECD Guidelines for Multinational Enterprises 2000: United Nations (UN) (8 related initiatives).			
T	(3)	NGOs, SIGs & other partner organisations (3)	S (1)	International Textile, Garment and Leather Workers Federation (ITGLWF).	
			E (1)	IUCN (International Union for the Conservation of Nature).	
			G (1)	Auditors – Intertek, SGS, Bureau Veritas, STR.	

**BRAND SITE - PRIMARY ACCESS TO CSRS INFORMATION**

<b>Information source:</b> H&M Welcome to our Sustainability Report 2009; H&M Corporate Social Responsibility 2007: Our Responsibility - About H&M and the Environment: Our Responsibility - About H&M and Social Responsibility; and H&M site webpages (Total 141 pages)				
<b>H&amp;M</b>	<b>D</b> (20)	Mandatory & co-regulation (2)	Regulations, directives & laws (2)	E (2) Euro 2 or US 94 (current vehicles) / Euro 4 or US 04: REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals).
			Co-regulation (0)	No content
		Voluntary & self-regulation (18)	Self-regulation (0)	No content
			Standards (4)	E (3) Chain of Custody (certificated paper mills): Forest Stewardship Council (FSC) certification: ISO 14001.
				G (1) FTSE4Good.
			Codes & frameworks (14)	S (3) Fairtrade cotton: International Labour Organisation (ILO) conventions: UN Convention on the Rights of the Child.
	E (5) Better Cotton Initiative (BCI): Clean Shipping Project/Clean Shipping Network/Clean Shipping Index: EU Flower (eco-label): IT Eco Declaration: UN Global Compact – CEO Water Mandate.			
	<b>T</b> (41)	NGOs, SIGs & other partner organisations (41)	S (23) American Cancer Society: Better Factories Cambodia (BFC): BGMEA (Bangladesh Garment Manufacturer and Exporters' Association): BKMEA (Bangladesh Knitting Manufacturer and Exporters' Association): Designers Against AIDS: European Works Council (EWC): Fair Labour Association (FLA): Fair Wear Foundation (FWF): Garment Manufacturers Association Cambodia (GMAC): Hand in Hand (public charitable trust): Handels (Swedish Commercial Workers Union): Helping Hands: International Chamber of Commerce (ICC): ITGLWF (International Textile, Garment and Leather Workers Federation): MFA Forum Bangladesh: National Retail Federation (NRF): Oxfam: Sowkyam Foundation: UNI (Union Network International): UNICEF: Windfall Clothing Service (Canada): Worker Welfare Committee (Turkey): YouthAIDS.	
			E (10) AFIRM (Apparel and Footwear Restricted Substances List Management Group): Australian Wool Innovation Limited: Control Union (organic cotton certifiers): European Chemicals Agency (ECHA): European Retail Round Table on Energy (ERRT) Retail Declaration on Energy Efficiency and Renewable Energy: Swedish Chemicals Agency: Swedish Clean Clothes Campaign: WaterAid: World Wildlife Fund (WWF).	
			G (8) CEN: Forum Ethibel (Corporate Knights and Innovest Strategic Value Advisers): IFC (International Finance Corporation) (The World Bank Group) - SEDF (South Asia Enterprise Development Facility): International Standards Institute (ISO): Medinge Group: Swedbank Robur: Swedish Consumer Agency: Swedish Standards Institute (SIS).	
	Deleted from 2008 (D-3: T-4 = 7)		Regulations, directives & laws	E (1) EU 2092/2091.
			Standards	E (1) National Organic Production (NOP).
			Codes & frameworks	G (1) OECD Guidelines for Multinational Enterprises.
			...other partner organisations	S (4) Amnesty Business Group: Doe Een Wens Stichting (Make a Wish Foundation-Netherlands): The Anniversary Foundation.
				G (1) Business for Social Responsibility (BSR).

<b>Information source:</b> Primark site webpages - Ethical Trading (Total 11 pages)				
Primark	D (1)	Mandatory & co-regulation (0)	Regulations, directives & laws (0)	No content
			Co-regulation (0)	No content
		Voluntary & self-regulation (1)	Self-regulation (0)	No content
			Standards (0)	No content
	T (4)	NGOs, SIGs & other partner organisations (4)	Codes & frameworks (1)	S (1) ILO (International Labour Organisation) Conventions.
				S (1) ETI (Ethical Trading Initiative) (Improver status) - National Homemaker Group (India).
Deleted from 2008 (T-2)	...other partner organisations	G (2)	Department for International Development (DfID): SGS (Société Générale de Surveillance) (independent third-party auditors)	

<b>Information source:</b> River Island site webpages - Corporate Social Responsibility Policy Statement (Total 2 pages)				
River Island	D (1)	Mandatory & co-regulation (0)	Regulations, directives & laws (0)	No content
			Co-regulation (0)	No content
		Voluntary & self-regulation (1)	Self-regulation (0)	No content
			Standards (0)	No content
	T (0)	NGOs, SIGs & other partner organisations (0)	Codes & frameworks (1)	S (1) ETI (Ethical Trading Initiative) Base Code.
			No content	

<b>Information source:</b> Topshop site webpages - About Topshop: Corporate Responsibility: Topshop Code of Conduct (Total 4 pages)				
Topshop	D (2)	Mandatory & co-regulation (0)	Regulations, directives & laws (0)	No content
			Co-regulation (0)	No content
		Voluntary & self-regulation (2)	Self-regulation (0)	No content
			Standards (0)	No content
	T (1)	NGOs, SIGs & other partner organisations (0)	Codes & frameworks (2)	S (2) ILO (International Labour Organisation) Conventions: Jo-In base code.
			No content	
Directed to the Arcadia site for further CSRS information.				

<b>Information source:</b> Zara site webpages - Our Commitment - Environmental Policy & Animal Welfare Policy (Total 2 pages)				
Zara	D (1)	Mandatory & co-regulation (0)	Regulations, directives & laws (0)	No content
			Co-regulation (0)	No content
		Voluntary & self-regulation (1)	Self-regulation (0)	No content
			Standards (1)	E (1) PEFC (Programme for the Endorsement of Forest Certification schemes).
	T (0)	NGOs, SIGs & other partner organisations (0)	Codes & frameworks (0)	No content
			No content	
Directed to the Inditex website for further CSRS information.				

**CORPORATE SITE - SECONDARY ACCESS TO CSRS INFORMATION**

<b>Information source:</b> Arcadia Group Limited Responsibility Report 2008; Codes of Conduct Guidebooks; Supplier Code of Conduct (Total 292 pages)					
ARCADIA (Topshop, BHS, Burton, Dorothy Perkins, Evans, Miss Selfridge, Topman, Wallis and Outfit)	D (8)	Mandatory & co-regulation (1)	Regulations, directives & laws (0)	No content	
			Co-regulation (1)	S (1) UK Arbitration Conciliation Advisory Service (ACAS).	
	Voluntary & self-regulation (8)		Self-regulation (0)	No content	
			Standards (0)	No content	
			Codes and frameworks (8)	S (3)	Amnesty International Human Rights Principles for Companies 1998: Jo-In base code: ILO (International Labour Organisation) (42 related conventions or laws).
				E (2)	CITES (Convention on International Trade in Endangered Species): OIE (World Organisation for Animal Health) (slaughter practices).
	G (2)	OECD Guidelines for Multinational Enterprises 200: United Nations (UN) (8 related initiatives).			
	T (3)	NGOs, SIGs and other partner organisations (3)	S (1)	International Textile, Garment and Leather Workers Federation (ITGLWF).	
			E (1)	IUCN (International Union for the Conservation of Nature).	
			G (1)	Auditors – Intertek, SGS, Bureau Veritas, STR.	
<b>Information source:</b> Strategic Environmental Plan 2007-2010; and Inditex site webpages (Total 38 pages)					
INDITEX (Zara, Pull&Bear, Massimo Dutti, Bershka, Stradivarius, Oysho, Zara Home & ...)	D (9)	Mandatory & co-regulation (1)	Regulations, directives & laws (1)	E (1) EURO 5 standard – vehicle emissions.	
			Co-regulation (0)	No content	
			Self-regulation (0)	No content	
	Voluntary & self-regulation (8)		Standards (3)	E (3) FSC (Forest Stewardship Council) certification: PEFC (Programme for the Endorsement of Forest Certification schemes): ISO 14001.	
			Codes and frameworks (5)	S (2)	ILO (International Labour Organisation) Conventions: UN Universal Declaration of Human Rights.
				G (3)	Global Reporting Initiative (GRI): OECD – Directives of the OECD for multinational companies: UN Global Compact.
	T (2)	NGOs, SIGs and other partner organisations (2)	S (1)	ETI (Ethical Trading Initiative).	
			G (1)	University of Vigo.	

**BRAND SITE - PRIMARY ACCESS TO CSRS INFORMATION**

Information source: H&M Conscious Actions Sustainability Report 2010; and H&M site webpages (Total 253 pages)				
H&M	D (24)	Mandatory & co-regulation (4)	Regulations, directives & laws (4) E (4) Euro 4 or US 04 (vehicle emissions): European Council Regulation (EC) No 834/2007: European Union Cosmetic Directive (not identified): REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals) - EU 2007.	
			Co-regulation (0) No content	
			Self-regulation (0) No content	
	D (24)	Voluntary & self-regulation (20)	Standards (7)	E (6) Forest Stewardship Council (FSC) certification: GOTS (Global Organic Textile Standard): ISO 14001: ISO standard for cosmetic Good Manufacturing Standard (GMP) – (not stated by H&M): ISO 22716:2007 Cosmetics Good Manufacturing Practices (GMP) Guidelines: NOP certification (National Organic Program - US): Textile Exchange (previously the Organic Exchange) – Global Recycling Standards (GRS): Tricorna (Swedish company) and UN (CDM Executive) Gold Standard certificated carbon reduction project.
				G (1) FTSE4Good
		Codes & frameworks (13)	S (4) Fairtrade cotton: International Labour Organisation (ILO) Conventions: ISO 26000 (Social Responsibility): UN Convention on the Rights of the Child.	
			E (5) Better Cotton Initiative (BCI): Carbon Disclosure Project (CDP): EU Flower (eco-label): IT Eco Declaration: UN Global Compact (CEO Water Mandate).	
			G (4) ECPI Ethical Index Euro: ECPI Ethical Index Global: Global Reporting Initiative (GRI): UN Millennium Development Goals.	
			S (38) Amnesty Business Group (ABG): Anti-Slavery International: Bangladesh Rehabilitation Assistance Committee (BRAC): Better Factories Cambodia (ILO BFC – Better Work Programme): BGMEA (Bangladesh Garment Manufacturer and Exporters' Association): BKMEA (Bangladesh Garment Manufacturer and Exporters' Association): Brands Ethical Working Group (BEWG): Brands Co-operation Forum India: Buyers Forum Bangladesh: Caritas: Control Union (organic cotton certifiers): Designers Against AIDS: European Works Council (EWC): Fair Labour Association (FLA): Fair Wear Foundation (FWF): Fashion Against AIDS: Fire Safety Civil Defence (Bangladesh): Fur Free Alliance (FFA): Garment Manufacturers Association Cambodia (GMAC) (employer's association): Hand in Hand (public charitable trust): Handels (Swedish Commercial Workers Union): Institute for Human Rights and Business: Kamojibi Nari (KN): ITGLWF (International Textile, Garment and Leather Workers Federation): Mentor: MFA Forum Bangladesh: MT VStaying Alive Foundation: Oxfam: Red Cross: Responsible Sourcing Network (RSN): Save the Children Sweden and Denmark (SCSD) & Save the Children – Centre for Child Rights and Corporate Social Responsibility (CCR CSR): Solidaridad Network (NGO): UNI (Union Network International): UNICEF: UNFPA (United Nations Population Fund): USAID project (Smiling Sun): YouthAIDS.	
	T (65)	NGOs, SIGs & other partner organisations (65)	E (12) AFIRM (Apparel and Footwear Restricted Substances List Management Group): Clean Shipping Project / Clean Shipping Index: Ecocert.com (certification body for sustainable development): European Retail Round Table on Energy (ERRT) - Retail Declaration on Energy Efficiency and Renewable Energy – Way Ahead Programme: FRANK Water: ISAAA (International Service for the Acquisition of Agri-biotech Applications): Leather Working Group: Natural Resource Defence Council: OECD - Organisation for Economic Co-operation and Development: Smart Way (United States Environment Protection Agency): Sustainable Apparel Coalition (SAC): TNO (Netherlands Organisation for Applied Scientific Research): WaterAid: WWF.	
			G (15) Apparel Exporters Promotion Council (AEP): Bangladesh University of Engineering and Technology: Business for Social Responsibility (BSR) – Better Monitoring Working Group: Calvert Investments: Coromatic (Swedish IT experts): German Financial Times: IFC (International Finance Corporation) (The World Bank Group) - SEDF (South Asia Enterprise Development Facility): IMO (The Institute for Marketecology): OECD - Organisation for Economic Co-operation and Development: OMX GES Sustainability Nordic Index: Southern India Mills Association (SIMA): Tirupur Exporters Association (TEA): World Business Council	

H&M (contd.)	Deleted from 2009 (D-5: T-19 = 24)	Standards	E (1)	Chain of Custody (certificated paper mills).	
		Codes & frameworks	E (2)	Clean Shipping Project/Clean Shipping Network/ Clean Shipping Index: Organic Exchange.	
			G (2)	The Ethical Excellence Index: The Ethical Pioneer Index.	
		...other partner organisations	S (8)	American Cancer Society: Helping Hands: International Chamber of Commerce (ICC): Medinge Group: National Retail Federation (NRF): Sowkyam Foundation: Swedish Consumer Agency: Windfall Clothing Service (Canada): Worker Welfare Committee (Turkey).	
			E (4)	Australian Wool Innovation Limited: European Chemicals Agency (ECHA): Swedish Chemicals Agency: Swedish Clean Clothes Campaign.	
			G (7)	CEN: Forum Ethibel (Corporate Knights and Innovest Strategic Value Advisers): International Standards Institute (ISO): Swedbank Robur: Swedish Standards Institute	
<b>Information source:</b> Primark site webpages - Primark Ethical Trading (Total 43 pages)					
Primark	D (6)	Mandatory & co-regulation (1)	Regulations, directives & laws (1)	G (1)	UK Bribery Act 2010.
		Voluntary & self-regulation (5)	Co-regulation (0)		No content
			Self-regulation (0)		No content
	T (29)	Standards (3)	E (2)	Carbon Trust - PAS 2050: Greenhouse Gas Protocol Initiative (Carbon Accounting Standard).	
			G (1)	ISAE3000 (auditing standard used by Primark's auditors Ernst and Young LLP).	
		Codes & frameworks (2)	S (1)	ILO (International Labour Organisation) Conventions.	
			G (1)	United Nation's guidelines.	
	NGOs, SIGs & other partner organisations (29)	S (14)	Anti-Slavery International: ETI (Ethical Trading Initiative) (Achiever status) – Working Groups (General Merchandise Group and the Homeworking Group); the National Homeworking Group in India; the Principles of Implementation Group; the Annual Report Working Group; the Purchasing Practices Group; the China Forum and China Corporate Caucus); European Chamber of Commerce: Fashion Accessories Manufacturers and Exporters Association (FAME): Geosansar: INFACT Global Partners: IFC (International Finance Corporation) (The World Bank Group) – Better Work Programme: Labour behind the Label: Level Works (Asia): Newlife Foundation for Disabled Children - an independent charity: NUK/ Nari Uddug Kendra (Centre for Women's Initiatives) Bangladesh: SAVE Project (India): Save the Children: The Reassurance Network (UK and Europe).		
		E (1)	Department of the Environment, Food and Rural Affairs (DEFRA).		
		G (14)	Aylesbury High School: British Standards Institute: BSR (Business for Social Responsibility): Consulting Service International (Asia): Core Business Practices Group: Engaged Partnerships for Change (Asia): Ernst and Young – independent auditors: Grant Thornton (India): Massachusetts Institute of Technology (MIT): SOMO (The Centre for Research on Multinational Corporations): Specialised Technical Resources (Worldwide): State Bank of India: The Institute of Contemporary Observation (China): Times 100.		
Deleted from 2009 (T-1)	...other partner organisations	G (1)	ICO (unidentified non-profit organisation).		

<b>Information source:</b> Topshop site webpages - Responsibilities - Topshop (Total 1 page), but directed to the Arcadia website for further CSRS information				
Topshop	D (2)	Mandatory & co-regulation (0)	Regulations, directives & laws (0)	No content
			Co-regulation (0)	No content
	Voluntary self & co-regulation (2)	Self-regulation (0)	No content	
		Standards (0)	No content	
	Codes & frameworks (2)	S (2)	ILO (International Labour Organisation) Conventions: UN Declaration of Human Rights.	
T (0)	NGOs, SIGs & other partner organisations (0)	No content		
Directed to the Arcadia site for further CSRS information				
Deleted from 2009 (D-1)	Codes & frameworks	S (1)	Jo-In base code.	

<b>Information source:</b> River Island site webpages - Corporate Social Responsibility - Ethical Trading Initiative (Total 4 pages)				
River Island	D (2)	Mandatory & co-regulation (1)	Regulations, directives & laws (1)	E (1) WEEE (Waste Electrical and Electronic Equipment Regulations).
			Co-regulation (0)	No content
	Voluntary self & co-regulation (1)	Self-regulation (0)	No content	
		Standards (0)	No content	
	Codes & frameworks (1)	S (1)	ETI (Ethical Trading Initiative) Code.	
T (8)	NGOs, SIGs & other partner organisations (8)	S (8)	Breakthrough Breast Cancer: British Red Cross: Chickenshed: Epilepsy Society: Magic Bus: Newlife Foundation: Sightsavers: Young Epilepsy.	

<b>Information source:</b> Zara site webpages - Our Mission Statement - Environmental Policy - Animal Welfare (Total 2 pages). Directed to the Inditex site for more information about Inditex, but no mention of CSRS				
Zara	D (0)	Mandatory & co-regulation (0)	Regulations, directives & laws (0)	No content
			Co-regulation (0)	No content
	Voluntary & self-regulation (0)	Self-regulation (0)	No content	
		Standards (0)	No content	
		Codes & frameworks (0)	No content	
	T (0)	NGOs, SIGs & other partner organisations (0)	No content	
		Other NGOs, SIGs and organisations (0)	No content	
Directed to the Inditex site for further CSRS information				
Deleted from 2009 (D-1)	Standards	E (1)	PEFC (Programme for the Endorsement of Forest Certification schemes)	



**CORPORATE SITE - SECONDARY ACCESS TO CSRS INFORMATION**

<b>Information sources:</b> Arcadia Group Responsibilities Report 2010: Arcadia Code of Conduct: Codes of Conduct Guidebooks: Ethical Policy FAQs (Total 316 pages)					
ARCADIA ( <b>Topshop</b> , BHS, Burton, Dorothy Perkins, Evans, Miss Selfridge, Topman, Wallis and Outfit)	D (16)	Mandatory & co-regulation (6)	Regulations, directives & laws (5)	S (1) E (4)	Equality Act legislation CRC Energy Efficiency Scheme (formerly known as the Carbon Reduction Commitment): Nightwear (Safety) Regulations 1985: REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals) - EU 2007: RoHS 1 (Restriction of Hazardous Substances Directive 2002/95/EC): WEEE (Waste Electrical Electronic Equipment) Directive.
			Co-regulation (1)	S (1)	UK Arbitration Conciliation Advisory Service (ACAS).
		Voluntary & self-regulation (10)	Self-regulation (0)		No content
	Standards (1)		E (1)	Forest Stewardship Council (FSC) certification.	
	Codes & frameworks (9)		S (4)	Amnesty International Human Rights Principles for Companies 1998: Jo-In base code: ILO (International Labour Organisation) (42 conventions or laws): Workplace Giving UK (HM Revenue & Customs scheme).	
			E (3)	CITES (Convention on International Trade in Endangered Species): IUCN (International Union for the Conservation of Nature): OIE (World Organisation for Animal Health) (slaughter practices).	
	T (36)	NGOs, SIGs & other partner organisations (36)	G (2)	OECD Guidebooks for Multinational Enterprises 2000: United Nations (UN) (8 conventions)	
			S (29)	Age Concern: Asia Floor Wage Alliance (AFWA): Bobby Moore Fund for Cancer Research UK: Breast Cancer Care (BCC)/ Breast Cancer Awareness Month (BCAM): British Fashion Council – sponsorship of London Fashion Week: British Forces Foundation: CALM – Campaign Against Living Miserably: Cancer Research UK: ETI (Ethical Trading Initiative) (not as a member): Everyman (male cancer charity): Fairtrade: Fashion Targets Breast Cancer: Great Ormond Street Hospital: Institute for Human Rights and Business: ITGLWF (International Textile, Garment and Leather Workers Federation): Movember campaign – prostate cancer: NSPCC (National Society for the Prevention of Cruelty to Children): PETA (People for the Ethical Treatment of Animals): Rainbow Trust: Responsible and Accountable Garment Sector (RAGS) Fund: Royal National Institute for Deaf and Hard of Hearing (RNID): RSPCA: Save the Children: Starlight Children’s Foundation: Self Employed Women’s Association (SEWA): Teenage Cancer Trust: Tender Heart: The Children’s Charity: The Lavender Trust – Breast Cancer Care.	
			E (2)	Action Aid Recycling: Woodland Trust.	
			G (5)	British Safety Council – International Safety Award: Department for International Development (DfID): Disasters Emergency Committee (DEC): International Business Leaders Forum.	
		Deleted from 2009 (T-1)	...other partner organisations	G (1)	Auditors – Intertek, SGS, Bureau Veritas, STR.
	<b>Information source:</b> Sustainable Inditex; Inditex Code of Conduct; Inditex 2009; Zara Korai - The Eco-efficient Store; and Inditex site webpages (Total 46 pages)				
INDITEX (Zara, Pull&Bear, Massimo Dutti, Bershka, Stradivarius, Oysho, Zara Home and Uterque)	D (10)	Mandatory & co-regulation (2)	Regulations, directives & laws (2)	E (2)	EURO 5 Standard (vehicle emissions): REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals)
			Co-regulation (0)		No content
	Voluntary & self-regulation (9)	Self-regulation (0)		No content	
		Standards (4)	E (4)	FSC (Forest Stewardship Council): ISO 14001: LEED certification: PEFC (Programme for the Endorsement of Forest Certification schemes)	
		Codes & frameworks (5)	S (2)	ILO (International Labour Organisation) Conventions: UN Universal Declaration of Human Rights	
			E (1)	UN Global Compact (CEO Water Mandate)	
	T (4)	NGOs, SIGs & other partner organisations (4)	G (2)	Global Reporting Initiative (GRI): OECD – Directives of the OECD for multinational companies	
			S (1) E (1)	ETI (Ethical Trading Initiative) World Wildlife Fund (WWF)	
	Deleted from 2009 (T-1)	...other partner organisations	G (1)	Galician Regional Government (Terra Project): University of Santiago de Compostela University of Vigo	

Appendix 6.

Combined Deontological & Teleological Indicators Across the Five Brands (2011)

<b>D</b> (46)	Mandatory & co-regulation (11)	Regulations, directives & laws (10)	S (1)	Equality Act legislation.	
			E (8)	CRC Energy Efficiency Scheme (formerly known as the Carbon Reduction Commitment): Euro 4 or US04 (vehicle emissions): European Council Regulation (EC) No 834/2007: European Union Cosmetic Directive (not identified): Nightwear (Safety) Regulations 1985: REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals) - EU 2007: RoHS 1 (Restriction of Hazardous Substances Directive 2002/95/EC): WEEE (Waste Electrical and Electronic Equipment Regulations).	
			G (1)	UK Bribery Act 2010.	
		Co-regulation (1)	S (1)	UK Arbitration Conciliation Advisory Service (ACAS).	
	Voluntary & self-regulation (36)	Self-regulation (0)	No content		
		Standards (13)	E (11)	Carbon Trust - PAS 2050: Forest Stewardship Council (FSC) certification: Greenhouse Gas Protocol Initiative (Carbon Accounting Standard): GOTS (Global Organic Textile Standard): ISO 14001: ISO 22716:2007 Cosmetics Good Manufacturing Practices (GMP) Guidelines: LEED certification: NOP certification (National Organic Program -US): PEFC (Programme for the Endorsement of Forest Certification schemes): Textile Exchange (previously the Organic Exchange) – Global Recycling Standards (GRS): Tricorna (Swedish company) and UN (CDM Executive) Gold Standard certificated carbon reduction project.	
			G (2)	FTSE4Good: ISAE3000 (auditing standard).	
		Codes & frameworks (22)	S (9)	Amnesty International Human Rights Principles for Companies 1998: ETI (Ethical Trading Initiative) Code: Fairtrade cotton: International Labour Organisation (ILO) conventions: ISO 26000 (Social Responsibility): Jo-In base code: UN Convention on the Rights of the Child: Workplace Giving UK (HM Revenue & Customs scheme): UN Universal Declaration of Human Rights.	
			E (8)	Better Cotton Initiative (BCI): Carbon Disclosure Project (CDP): CITES (Convention on International Trade in Endangered Species): EU Flower (eco-label): IUCN (International Union for the Conservation of Nature): IT Eco Declaration: OIE (World Organisation for Animal Health) (slaughter practices): UN Global Compact (CEO Water Mandate).	
			G (5)	ECPI Ethical Index Euro: ECPI Ethical Index Global: Global Reporting Initiative (GRI): OECD Guidelines for Multinational Enterprises 2000: UN Millennium Development Goals.	

<b>T</b> (132)	<b>S</b> (80)	<p>Age Concern: Amnesty Business Group (ABG): Anti-Slavery International: Asia Floor Wage Alliance (AFWA): Bangladesh Rehabilitation Assistance Committee (BRAC): Better Factories Cambodia (ILO BFC – Better Work Programme): BGMEA (Bangladesh Garment Manufacturer and Exporters’ Association): BKMEA (Bangladesh Garment Manufacturer and Exporters’ Association): Bobby Moore Fund for Cancer Research UK: Brands Ethical Working Group (BEWG): Brands Co-operation Forum India: Breakthrough Breast Cancer: Breast Cancer Care (BCC)/ Breast Cancer Awareness Month (BCAM): British Fashion Council – sponsorship of London Fashion Week: British Forces Foundation: CALM – Campaign Against Living Miserably: British Red Cross: Buyers Forum Bangladesh: Cancer Research UK: Caritas: Chickenshed: Control Union (organic cotton certifiers): Designers Against AIDS: Epilepsy Society: ETI (Ethical Trading Initiative) (Achiever status) – Working Groups (General Merchandise Group and the Homeworking Group); the National Homeworking Group in India; the Principles of Implementation Group; the Annual Report Working Group; the Purchasing Practices Group; the China Forum and China Corporate Caucus): European Chamber of Commerce: European Works Council (EWC): Everyman (male cancer charity): Fair Labour Association (FLA): Fair Wear Foundation (FWF): Fashion Against AIDS: Fashion Accessories Manufacturers and Exporters Association (FAME): Fashion Targets Breast Cancer: Fire Safety Civil Defence (Bangladesh): Fur Free Alliance (FFA): Garment Manufacturers Association Cambodia (GMAC) (employer’s association): Geosansar: Hand in Hand (public charitable trust): Great Ormond Street Hospital: Handels (Swedish Commercial Workers Union): INFACIT Global Partners: Institute for Human Rights and Business: IFC (International Finance Corporation) (The World Bank Group) – Better Work Programme: Institute for Human Rights and Business: Kamojibi Nari (KN): ITGLWF (International Textile, Garment and Leather Workers Federation): Labour behind the Label: Level Works (Asia): Magic Bus: Mentor: MFA Forum Bangladesh: Movember campaign – prostate cancer: MTV Staying Alive Foundation: NSPCC (National Society for the Prevention of Cruelty to Children): Newlife Foundation for Disabled Children: NUK/ Nari Uddug Kendra (Centre for Women’s Initiatives) Bangladesh: Oxfam: PETA (People for the Ethical Treatment of Animals): Rainbow Trust: Red Cross: Responsible and Accountable Garment Sector (RAGS) Fund: Responsible Sourcing Network (RSN): Royal National Institute for Deaf and Hard of Hearing (RNID): RSPCA: SAVE Project (India): Save the Children: Sightsavers: Solidaridad Network (NGO): Starlight Children’s Foundation: Self Employed Women’s Association (SEWA): Teenage Cancer Trust: Tender Heart: The Children’s Charity: The Lavender Trust – Breast Cancer Care: The Reassurance Network (UK and Europe): UNI (Union Network International): UNICEF: UNFPA (United Nations Population Fund): USAID project (Smiling Sun): Young Epilepsy: YouthAIDS.</p>
	<b>E</b> (18)	<p>Action Aid Recycling: AFIRM (Apparel and Footwear Restricted Substances List Management Group): Department of the Environment, Food and Rural Affairs (Defra): Clean Shipping Project / Clean Shipping Index: EcoCert.com (certification body for sustainable development): European Retail Round Table on Energy (ERRT) - Retail Declaration on Energy Efficiency and Renewable Energy – Way Ahead Programme: FRANK Water: ISAAA (International Service for the Acquisition of Agri-biotech Applications): Leather Working Group: Natural Resource Defence Council: OECD - Organisation for Economic Co-operation and Development: Smart Way (United States Environment Protection Agency): Sustainable Apparel Coalition (SAC): TNO (Netherlands Organisation for Applied Scientific Research): WaterAid: Woodland Trust: World Wildlife Fund (WWF).</p>
	<b>G</b> (34)	<p>Apparel Exporters Promotion Council (AEPC): Aylesbury High School: Bangladesh University of Engineering and Technology: British Safety Council: British Standards Institute: Business for Social Responsibility (BSR) – Better Monitoring Working Group: Calvert Investments: Consulting Service International (Asia): Core Business Practices Group: Coromatic (Swedish IT experts): Department for International Development (DfID): Disasters Emergency Committee (DEC): Engaged Partnerships for Change (Asia): Ernst and Young – independent auditors: Galician Regional Government (Terra Project): German Financial Times: International Business Leaders Forum: IFC (International Finance Corporation) (The World Bank Group) - SEDF (South Asia Enterprise Development Facility): Grant Thornton (India): IMO (The Institute for Marketecology): Massachusetts Institute of Technology (MIT): OECD - Organisation for Economic Co-operation and Development: OMX GES Sustainability Nordic Index: Southern India Mills Association (SIMA): SOMO (The Centre for Research on Multinational Corporations): Specialised Technical Resources (Worldwide): State Bank of India: The Institute of Contemporary Observation (China): Times 100: Tirupur Exporters Association (TEA): University of Santiago de Compostela: World Business Council for Sustainable Development: WHO (World Health Organisation): World Resources Institute (WRI).</p>

**Deleted**

D (3)	Regulation	E (1)	EU 2092/2091
	Voluntary self	E (1)	Chain of Custody (certificated paper mills)
		E (1)	Organic Exchange
T (24)	NGOs, SIGs & other partner organisations	S (11)	American Cancer Society: Doe Een Wens Stichting (Make a Wish Foundation- Netherlands): Helping Hands: International Chamber of Commerce (ICC): Medinge Group: National Retail Federation (NRF): Sowkyam Foundation: Swedish Consumer Agency: The Anniversary Foundation: Windfall Clothing Service (Canada): Worker Welfare Committee (Turkey)
		E (4)	Australian Wool Innovation Limited: European Chemicals Agency (ECHA): Swedish Chemicals Agency: Swedish Clean Clothes Campaign
		G (9)	CEN: Forum Ethibel (Corporate Knights and Innovest Strategic Value Advisers): ICO (unidentified non-profit organisation): International Standards Institute (ISO): Intertek, SGS, Bureau Veritas, STR (Auditors): Swedbank Robur: Swedish Standards Institute (SIS): SGS (Société Générale de Surveillance) (independent third-party auditors): University of Vigo

## BRAND SITE - PRIMARY ACCESS TO CSRS INFORMATION

Information source: H&M Conscious Actions Sustainability Report 2012 (93 pages); plus multiple webpages (Total indeterminable)					
H&M	D (11)	Mandatory & co-regulation (0)	Directives, regulations & laws (0) Co-regulation (0) Self-regulation (0)	No content No content No content	
		Voluntary & self-regulation (11)	Standards (1)	G (1)	International Standard on Assurance Engagements (ISAE) 3000.
			Codes & frameworks (10)	S (2)	ILO – Conventions, Declaration on Fundamental Principles and Rights at Work- Better Work & Better Factories Cambodia Programme: UN Guiding Principles on Business and Human Rights.
	E (3)			BCI (Better Cotton Initiative): Carbon Disclosure Project: Higg Index (SAC).	
	G (5)			Dow Jones Sustainability Index: FTSE4Good: Global 100 List: Global Reporting Initiative (GRI) Index: UN Global Compact.	
	T (38)	NGOs, SIGs & other partner organisations (38)	S (14)	Bangladeshi Fire Defence and Civil Department: BGMEA (Bangladesh Garment Manufacturers and Exporters Association): BKMEA (Bangladesh Knitwear Manufacturers and Exporters Association): Business for Social Responsibility (BSR): ETI (Ethical Trading Initiative): European Woks Council (EWC): Fair Labour Association (FLA): Fair Wage Network: Fashion Against AIDS: IF Metall (Swedish Union): Responsible Sourcing Network: Solidaridad Network: UNI Global Union: UNICEF.	
			E (12)	Bangladesh Water PaCT (Partnership for Clean Textiles): Clean Shipping Project, SmartWay and WayAhead: Environmental Protection Agency (EPA) (USA): Grenelle Project (with French Government): Leather Working Group (LWG): NRDC: Roadmap to Zero Discharge of Hazardous Chemicals: Sustainable Apparel Coalition (SAC): Textile Exchange: UNEP (United Nations Environment Programme): WaterAid: WWF (World Wildlife Fund).	
			G (12)	Bangladeshi Government: Bangladeshi University of Engineering and Technology: European Parliament: Ginetex (garment labelling): Institute of Public and Environmental Affairs (IPE): IFC (International Finance Corporation) (World Bank Group): MADE-BY: Newsweek Green Ranking: Rank-a-brand: Source Award Finalist: World Resources Institute (WRI): World's Most Ethical Companies.	
	Online		Extensive content - basic information involves 7 Conscious Actions, with four to 15 subsections each (total 64). Testing one subsection (7.1) led to a total of 73 hyperlinks that could be accessed. If this were typical of all 64 subsections, the website user would face a total of 4,672 possible links, containing an indeterminate number of CSRS related initiatives, systems, obligations or third parties.		
	Deleted from 2011	The difficulties created by the indeterminable quantity of webpages made identifying deleted ethical indicators unmanageable.			

<b>Information source:</b> Primark webpages - Primark Ethical Trading (Total 53 pages)			
Primark	Mandatory & co-regulation (0)	Directives, regulations & laws (2)	G (2) UK Bribery Act 2010; Multi-fibre Agreement [sic Arrangement] (1974-2004).
		Co-regulation (0)	No content
	Voluntary & self-regulation (4)	Self-regulation (0)	No content
		Standards (2)	E (1) Carbon Trust - PAS 2050.
			G (1) ISAE 3000 (auditing standard used by Primark's auditors Ernst and Young LLP).
		Codes & frameworks (2)	S (1) ILO (International Labour Organisation) Conventions.
	G (1) United Nations (school project – the school involved had contact with UN's International Programme on the Elimination of Child Labour and Sustainability; The Reassurance Network; Engaged Partnerships for Change; Level Works; BSR).		
	T (40)	NGOs, SIGs & other partner organisations (40)	S (18) Anti-Slavery International: Awaj Foundation (HERproject – Health Enables Returns); Bangladesh National Fire Service: Elevate (Asia); BSR (Business for Social Responsibility) (Health Needs Assessment); Business in the Community (BITC); Fair Labour Association; ETI (Ethical Trading Initiative) (leader status); Fashion Accessories Manufacturers and Exporters Association (FAME); Geosansar (Hyderabad-based company); INFACT Global Partners; Labour behind the Label; Newlife Foundation for Disabled Children - an independent charity; NUK/ Nari Uddug Kendra (Centre for Women's Initiatives) Bangladesh; Save the Children; Share a Child Movement Inc. (SACMI); Solidaridad; The Reassurance Network (UK and Europe); TUV SUD (Bangladesh) Ltd.
			E (2) CottonConnect; Department of the Environment, Food and Rural Affairs (DEFRA).
			G (20) AKUT Search and Rescue Association; Aylesbury High School; Bangladeshi Ministry of Women's Affairs; BBC Trust; British Standards Institute; Canadian Development Agency; Canada Fund for Local Initiatives; Consulting Service International (Asia); Dani Resources; Engaged Partnerships for Change (Asia); Ernst and Young – independent auditors; Grant Thornton (India); IFC (International Finance Corporation) (World Bank Group); Reed Consultancy BD Ltd. (Cleaner Production; Better Work Programme); Massachusetts Institute of Technology (MIT); SOMO – The Centre for Research on Multinational Corporations; The Institute of Contemporary Observation (China); Times 100; UL Responsible Sourcing (Worldwide).
Deleted from 2011 (D-1: T-6 = 7)	Standards ...other partner organisations	E (1) Greenhouse Gas Protocol Initiative (Carbon Accounting Standard).	
		S (3) European Chamber of Commerce; Level Works (Asia); SAVE Project (India).	
		G (3) Core Business Practices Group; Specialised Technical Resources (Worldwide); State Bank of India.	
<b>Information source:</b> Topshop site webpages - Responsibilities - Topshop (Total 1 page), but directed to the Arcadia website for further CSRS information			
Topshop	Mandatory & co-regulation (0)	Directives, regulations and laws (0)	No content
		Co-regulation (0)	No content
	Voluntary & self-regulation (2)	self-regulation (0)	No content
		Standards (0)	No content
T (0)	NGOs, SIGs & other partner organisations (0)	S (2) ILO (International Labour Organisation) Conventions; UN Declaration of Human Rights.	
		No content	
Directed to the Arcadia site for further CSRS information			

<b>Information source:</b> River Island webpages - Corporate Social Responsibility; Environment; ETI; Code of Practice; Recycling; Charity Support (Total 4 pages)					
River Island	D (2)	Mandatory & co-regulation (1)	Directives, regulations & laws (1)	E (1)	WEEE (Waste Electrical and Electronic Equipment Regulations)
			Co-regulation (0)		No content
	Voluntary & self-regulation (1)	Self-regulation (0)			No content
		Standards (0)			No content
		Codes & frameworks (1)	S (1)		ETI (Ethical Trading Initiative) Code
T (8)	NGOs, SIGs & other partner organisations (1)		S (9)	Breakthrough Breast Cancer: British Red Cross: Chickenshed: Epilepsy Society: Magic Bus: Newlife Foundation: Sightsavers: Young Epilepsy	
Zara	D (0)	Mandatory & co-regulation (0)	Directives, regulations & laws (0)		No content
			Co-regulation (0)		No content
	Voluntary & self-regulation (0)	Self-regulation (0)			No content
		Standards (0)			No content
		Codes & frameworks (0)			No content
	T (0)	NGOs, SIGs & other partner organisations (0)			No content
Directed to the Inditex site for more generic information about the corporation, but no specific mention of CSRS					

**CORPORATE SITE - SECONDARY ACCESS TO CSRS INFORMATION**

<b>Information source:</b> Arcadia 2012 Responsibility Report Fashioning a Brighter Future: Arcadia Fashioning a Brighter Future – Summary Responsibility Report 2012: Arcadia Fashion Footprint FAQs: Codes of Conduct Guidebooks (Total 344 pages)					
ARCADIA (Topshop, BHS, Burton, Dorothy Perkins, Evans, Miss Selfridge, Topman, Wallis and Outfit)	D (15)	Mandatory & co-regulation (9)	Regulations, directives & laws (9)	S (1) E (8)	Equality Act 2010. Bribery Act: EURO 5 standard (vehicle emissions): Carbon Reduction Commitment: Nightwear (Safety) Regulations – (1985): REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals): RoHS (Restriction of Hazardous Substances) Directive: Toy Safety Regulations: WEEE (Waste Electrical Electronic Equipment Directive).
			Co-regulation (0)	No content	
			Self-regulation (0)	No content	
		Voluntary & self-regulation (6)	Standards (2)	E (2)	Carbon Trust Standard: ISO 14001.
			Codes & frameworks (4)	S (2)	ILO (42 core conventions or laws): Workplace Giving UK (HM Revenue & Customs scheme).
	T (40)	NGOs, SIGs & other partner organisations (40)		S (28)	United Nations (UN) (8 conventions): Web Accessibility Initiative (WAI) of the World Wide Web Consortium (W3C) (web accessibility guidelines).
			Age UK (formerly Age Concern UK): Alzheimer's Society: Asia Floor Wage Campaign: Barnardo's: BDF Newlife: Benefits for Business and Workers Programme (BBW): Breast Cancer Care: British Fashion Council / London Fashion Week sponsorship: CALM (charity): Centrepoint: ETI Conference (non-member): Fairtrade: Fashion Target's Breast Cancer: Great Ormond Street: ITGLWF (International Textile, Garment and Leather Workers Federation): Labour Behind the Label: Lavender Trust (charity): Marie Curie: National Homeworking Group (ETI backed): NSPCC: Paul's Cancer Support Centre (Battersea, London): Providence Row (homeless charity): Responsible and Accountable Garment Sector project (RAGS): Royal British Legion Poppy Appeal: Salvation Army: Teenage Cancer Trust (charity): Tender Heart (charity): Trekstock (charity).		
			E (8)	CITES (Convention on International Trade in Endangered Species): Distributor Take Back Scheme (Linked to WEEE): From Somewhere (up-cycling brand): I:Co (recycling company): IUCN (International Union for the Conservation of Nature): Severnside Recycling Award (received in 2010): Traid: Woodland Trust.	
			G (2)	Department for International Development: United Nations.	
			Deleted from 2011 (D- 8: T-20 = 28)	Co-regulation	S (1)
	E (1)	Forest Stewardship Council (FSC) certification.			
	Codes & frameworks	S (2)		Amnesty International Human Rights Principles for Companies 1998: Jo-In base code.	
		E (3)		CITES (Convention on International Trade in Endangered Species): IUCN (International Union for the Conservation of Nature): OIE (World Organisation for Animal Health) (slaughter practices).	
		G (1)		OECD Guidebooks for Multinational Enterprises 2000	
	NGOs, SIGs & other partner organisations	S (16)		Bobby Moore Fund for Cancer Research UK: British Forces Foundation: Cancer Research UK: Everyman (male cancer charity): ETI (Ethical Trading Initiative) (not as a member): Institute for Human Rights and Business: Movember campaign – prostate cancer: PETA (People for the Ethical Treatment of Animals): Rainbow Trust: Royal National Institute for Deaf and Hard of Hearing (RNID): RSPCA: Save the Children: Self Employed Women's Association (SEWA): Starlight Children's Foundation: The Children's Charity: The Lavender Trust – Breast Cancer Care.	
E (1)		Action Aid Recycling.			
G (3)		British Safety Council – International Safety Award: Disasters Emergency Committee (DEC): International Business Leaders Forum.			



<b>Information source:</b> Sustainable Inditex 2011-2015; Code of Conduct and Responsible Practices; Code of Conduct for Manufacturers and Suppliers (Total 59 pages)						
INDITEX (Zara, Pull&Bear, Massimo Dutti, Bershka, Stradivarius, Oysho, Zara Home and Uterqüe)	D (i)	Mandatory & co-regulation (1)	Regulations, directives & laws (1)	E (1)	EURO 5 standard (vehicle emissions).	
			Co-regulation (0)		No content	
			Self-regulation (0)		No content	
	D (ii)	Voluntary self & co-regulation (9)	Standards (5)		E (4)	FSC (Forest Stewardship Council certification); ISO 14001: LEED certification: PEFC (Programme for the Endorsement of Forest Certification schemes).
					G (1)	AA1000 Accountability Principles Standard of Accountability.
		Codes & frameworks (4)		S (1)	International Labour Organization (ILO) Conventions.	
				E (2)	Better Cotton Initiative (BCI): UN Global Compact (CEO Water Mandate).	
				G (1)	Global Reporting Initiative (GRI).	
				S (4)	Ethical Trading Initiative (ETI): International Textile, Garment and Leather Workers Federation (ITGLWF): ILO (Better Work Programme): UN Global Union.	
	T (ii)	NGOs, SIGs & other partner organisations (11)		E (3)	Sustainable Apparel Coalition: Textile Exchange: World Wildlife Fund (WWF).	
				G (4)	Galician Regional Government (Terra Project): International Integrated Reporting Council (IIRC): Ministry of Health and Consumption (Spain): University of Santiago de Compostela.	
				S (1)	UN Universal Declaration of Human Rights.	
	Deleted from 2011 (D-3)	Codes & frameworks	Regulations...	E (1)	REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals).	
			G (1)	OECD – Directives of the OECD for multinational companies.		
			S (1)	UN Universal Declaration of Human Rights.		

Appendix 8.

Further Non-directed Access to Inditex's CSRS Information (November 2012)

**INDITEX'S INTERGRATED REPORT**

<b>Information source:</b> Inditex Annual report 2012 (Report 322 pages in length, CSRS related information on pp 42-47 and pp 50-123) (Total 79 pages)					
INDITEX (Zara, Pull&Bear, Massimo Dutti, Bershka, Stradivarius, Oysho, Zara Home and Uterqüe)	Mandatory & co-regulation (3)	Regulations, directives & laws (3)	S (2)	Equality Bill 2007 (Spain): Social Integration of the Disabled (LISMI) (Ministry of Employment and Social Security).	
			E (1)	EURO 5 standard (vehicle emissions).	
		Co-regulation (0)	No content		
	Voluntary & self-regulation (12)	Self-regulation (0)	No content		
		Standards (6)	S (2)	OSHAS 18.001 certification: Social Accountability International (SAI) - SA8000 standard.	
			E (3)	GHG Protocol: ISO 14001: OE100 standard (Textile Exchange - Organic Content).	
			G (1)	AA1000 Accountability Principles - Standards of Accountability	
		Codes & frameworks (6)	S (2)	International Labour Organisation (ILO)/ Better Work: UN Framework for Business and Human Rights (Protect, Respect and Remedy - Ruggie Framework)	
			E (2)	UN Global Compact (CEO Water Mandate): Zero Discharge of Hazardous Chemicals (ZDHC)	
	G (2)		Global Reporting Initiative (GRI): UN Global Compact		
	T (45)	NGOs, SIGs & other partner organisations (45)	S (29)	American Apparel & Footwear Association (AAFA): Association for the Support of Contemporary Living (CYDD): Awaj Foundation in Bangladesh: Bangladesh Garments Manufacturers and Exporters Association (BGMEA): Brazilian Public Ministry of Employment and the Ministry of Work and Employment: Caritas – Bangladesh and Cambodia (Job Creation for People at Risk of Social Exclusion): Clean Clothes Campaign - Accord on Fire and Building Safety in Bangladesh: Entreculturas Foundation and Jesuit Refugee Service (JRS) (Africa): Equal Active Diversity Project (European Commission, Spanish Coordinator from the Women's European Lobby and the Carolina Foundation): Buyers Forum Bangladesh: ETI (Ethical Trading Initiative, including China Corporate Caucus): for&from programme (people with disabilities): Force Ouvrière labour union - Jeunes Project solidarity programme: IndustriALL Global Union/federation [2012 merger- The International Textile, Garment and Leather Workers' Federation (ITGLWF): International Federation of Chemical, Energy, Mine and General Workers' Unions (ICEM): International Integrated Reporting Council (IIRC): International Metalworkers Federation (IMF)]; Istanbul Ready-Made Garment Exporters' Association (ITKIB): Missão Paz and the Centro de Direitos Humanos e Cidadania do Immigrant (Peace Mission and the Centre for the Human Rights and Citizenship of Immigrants): Positive Generation music project (HIV in Zimbabwe): Prince of Girona	
			E (2)	Greenpeace: Salta project (In conjunction with six foundations - Adsis, Atenea, Integra, Surt, Randstand and Casals dels Infants)	
			G (14)	Catholic University of Portugal (Oporto): Centre for Support for Migrants (CAMI): CYD Foundation: European Committee for Standardisation (CEN): European Union: Galicia Symphony Orchestra, the Association of the Friends of Opera of A Coruña, the Reina Sofia Association of Friends of Art and the Royal Toledo Foundation: Istituto Europeo di Design (IED): Médecins Sans Frontières (MSF): Massachusetts Institute of Technology (MIT) and the Carolina Foundation: National Central Cardiovascular Research Foundation (PROCNIC): PIN Standard Project (University of Dhaka, the University of Santiago de Compostela and BGMEA): Spanish Group for Standardisation of Safe Textiles (part of the Spanish Association for Standardisation and Certification - AENOR): Tirupur Stakeholder Forum: University of Dhaka (Bangladesh), University of Santiago de Compostela and University of A Coruña (Spain).	

INDITEX ETHICAL INDICATORS IN BOTH SUSTAINABILITY AND ANNUAL REPORTS

INDITEX (Zara, Pull&Bear, Massimo Dutti, Bershka, Stradivarius, Oysho, Zara Home and Uterqüe)	D (7)	Mandatory (1)	Regulations, directives & laws (1)	E (1)	EURO 5 standard (vehicle emissions)
		Voluntary (6)	Standards (2)	E (2)	AA1000 Accountability Principles Standard of Accountability: ISO 14001
			Codes & frameworks (4)	S (1)	International Labour Organisation (ILO)/ Better Work
	E (1)			UN Global Compact (CEO Water Mandate)	
	G (2)			AA1000 Accountability Principles Standard of Accountability: Global Reporting Initiative (GRI)	
	T (4)	NGOs, SIGs & other partner organisations (4)	S (3)	ETI (Ethical Trading Initiative, including China Corporate Caucus); International Textile, Garment and Leather Workers' Federation (ITGLWF); UNI Global Union	
			G (1)	University of Santiago de Compostela and University of A Coruña (Spain)	

## Appendix 9.

### Extended quotes – 8.2.1.1. Current approaches to social responsibility (objective ii)

Key: COG – cognition (knowledge): AFF – affective responses (feelings and perception): CON - conative component (behavioural likelihood and tendency)

#### CSRS strategy adoption - expert perspective

CSRS strategy adoption - expert perspective	
COG	Trade Association CEO: ...I think over the last five to ten years, people have certainly become significantly more aware of CSR...errmm...generally speaking...errr...and there's plenty of mediums through which that information can be made available to people..errm...but I...I just sense that...errr...some people are really quite slavish and follow it because it's good for their business...erm..and...and some people just pay lip-service to it...I think they're largely ignorant of what Social Corporate Responsibility is...and probably...errr...erm...many of them don't practice it at all.
	Fashion Academic: ...do people really understand what sustainability is?...ask the average person on the street, do they actually understand what it is?...or how something is made or where it's made...or the consequences of it being made...or how the costs are built up...how many people actually really understand that?
AFF	Elected Representative: [CSRS]..it's a very difficult subject in a large 'P' political sense to handle..errr..because those free-enterprise or even libertarian oriented councillors...errr..would take a certain view, and those...errr...socialist or socially responsible councillors...might take a different view...so..erm...certain councillors are going to take a much more...errr..'don't stand in the way of business' [approach] and others are going to be saying 'Well what about the impact on other businesses, what about the impact on the environment?'
	Chair of an APPG: ...it's such a diverse..you know...retail landscape...there are some businesses for whom sustainability is their raison d'être and then there are others for whom it's a kind of..pain in the neck..there are some that are just so..errmm..intent on making money...there are brands that are very sort of...errmm...do recognise the fact that they need to take more..erm..they need to have more recognition of what it is they're actually doing, because either their shareholders or their customers will in some way or another say, 'Well hold on a minute..what are you..what's going on here?'
	CEO of a Sustainability Communications Agency: ...there are three issues that stop them doing it [people considering sustainability] ..there's a..a lack of definition around what a sustainable lifestyle is...there is a lack of...errrr...quantifiable data on what the business return is...and there's kinda just a general lack of solutions..you know..people being able to see what they can do..errr..or what..what..what business value they will get from encouraging sustainable lifestyles....so you can extrapolate that to, more generally, sustainability.
	Editor/Journalist: ...I'm really interested in the...sort of...discursive slippage in the use of the term..errmm.. sustainable, because it started out as something that was about...you know..erm..making sure your supply chains were...errmm...you know, you weren't doing anything bad...you weren't...errmm...using mahogany that had been 'free-felled' in the..in the rainforest or whatever, and that slippage out of a very specific use and into a very, very generalised use...I mean, to a point where it could be used to describe almost anything that a business does...and I think that's a way in which it's been absorbed and..errmm...neutralised...I think it's moved way, way, way, way out of what it was ever about to start with and is now just something that you might add to...errmm...a list of things that...that you find desirable in any...in any item...and that's either to draw the circle of what sustainability means into such a...erm...generalised realm as to say...you know...will...will this individual action influence the future of the world...or it's to..errr...re-draw and...errr..re-frame what it is that we mean by sustainable and..I think a lot of CSR has gone in that direction...and as it's become mainstream, which is probably a good thing so people might think about it in serious terms in...at...at...at the highest levels of business, so it's also become dilute.
	CEO of a Sustainability Communications Agency: ...fashion and beauty are probably two of the most important industries for creating change..they are the modern maker of manners, they create means and status symbols and errr...provide the..the way people consciously or sub-consciously communicate to each other.....fashion industry..the fashion businesses becoming sustainable or promoting sustainability is one of the quickest ways we can affect change.
	Standards Body Manager: ..the complexity and the globality of supply chains that are associated with fashion...errr...shifting the sector towards more...errr...ethical performance...errr...was the very nature of the sector in the sense of popularity of quick fashion [fast fashion].
CON	Circular Economy Manager: ..it goes back to this key three things, environmental savings..so as part of their CSR strategy and the way they do business..and government policy..looking at how they can meet that..the second thing is about reputation..they can't afford not to be involved..erm..and the third thing is 'where are the cost savings?'
	Elected Representative: ..it's very market dependent, it's very...dependent upon the ethics and the orientation of the business and the extent to which there is the space within the marketing mix. Ethics, where's that? It's not so much in price...and it's rarely in place...it doesn't feature, it's not alternative...price, place, product, promotion and pollution?
	Fashion Academic: Clothing is probably the only thing that by English law that we're actually bound to have..anything else we are not bound to have..we can do without..but..but clothing is the only thing we are bound to have..and yet people don't spend the time asking questions about it.

CSRS strategy adoption - consumer perspective

COG	50s/P1: '...we've got this inflated idea of where ethics actually are, which makes me a bit concerned...sometimes'
	60+/P1: ...corporate companies have to be seen to...going along ethical routes and having ethical responsibilities towards the staff and their working conditions...and things like that..I think they have to prove to some kind of standard that they are following the guidelines..how strict those are, I've no idea, but I think they certainly have to be seen to be doing it...
AFF	50s/P5: I would assume...I would assume that most of the big brands are unethical...that would be my jus [interrupted word]...but I'm not very much into following brands, I just...I kinda go with what feels right...but sometimes what feels right is probably an unethical brand...not...not always, but sometimes.
CON	30s/P3: There'll be a edict that says we'll have...policy on sustainability...and somebody's had to spend loads of money to create it...and put it on [their website].
	30s/P4: ...the whole industry...is built around like having like six, seven, eight, ten seasons, I mean this surely goes against the whole idea of being sustainable... is that why we don't have a proper approach in fashion to sustainability?
	30s/P5: [Long Tall Sally's CSRS policy] There's none, they won't have one...they're small and with small quantities.

CSRS remit - expert perspective

COG	Production Manager: I'm falling into the category of social enterprise...you're trying to do something and generate money and give people...[employees]...a sustainable life, but also, at the same time, if there wasn't an outreach team driving that, right now that wouldn't stand up on its own and we wouldn't have that international awareness as well.
	Senior Advisor in Ethical Investment: ...most factories, where compliance is...you know...a Western imposition...ermm... sustainability and empowering workers and women's empowerment and all that.
	COO of an Auditing Company: ...the whole thing with plastic bags and how easily they were..well, significantly reduced..but the actual..the..if you look at a bag of groceries..the bag is a tiny, tiny percentage of the overall impact.
AFF	Editor/Journalist: ...I mean...I...I saw an absolutely stunning statistic and I'm...I'm still not sure that this is correct, that clothes now make up around 30% of the waste stream?...and it's gone from 5% in ten years?
	Elected Representative: ...some of the stuff is very complex..err..you know..the environmental element..the err..the..the ethics of low wage...right...erm...the values, the social elements are...where do you...where do you place them?...so the complexity of all of that working together...it's manufactured by a company...it satisfies all the ISO [International Standard Institute] la-di-dah qualifications and doesn't pollute the river...and it..ermm...generates thirty percent [30%] of its energy from renewable sources...kinda...which bits do you include in the mix?
	International Organisation Advisor: ...we will not change the world, because there are always people want to make money and as easy as possible..if we cannot get a..a basic control label that everyone has to agree..err...for if you have workers sitting on the floor, then this should be absolutely impossible..if you have people with no space to eat, should be impossible...all these social little things are also part of the sustainability.
CON	Chair of an APPG: ...dealing with issues around environment..around..errm..social justice..around working conditions, pay conditions.
	International Organisation Advisor: ..problem is that the people..who are looking after this..the merchandisers..the trendy young people..who are going for controlling the fabrics of the garments or whatever..they..they have no clue of an idea of what's..what's going on..they come..they look..go to a factory..they look if the cuttings are well..if the stitching is good..then they go back to their hotel..happy to leave this ugly factory.

CSRS remit - consumer perspective

COG	20s/P1: ..I watched that whole Despatches programme..and it had child labour and all this kinda thing.
	20s/P4: I took very against GAP when I heard they used a lot of slave labour...but then I think Primark do that as well.
	40s/P1: I remember that Marks and Spencers had a big hoo-ha, not that long ago, was it was a few years ago?
	40s/P2: About kids making their clothes and...oh they were made in...different...I mean...foreign countries...in sweatshops and things like that.
	50s/P4: ..H&M and it just overwhelms you, there's just too much [stock]...you feel like it's closing in on you...there's too much there and it just overwhelming...I can't concentrate or focus...any time I've went in there [H&M], I just find myself leaving because it's just so... overwhelming...you know... why do they have the same cardigan in 50 different colours, like, alone there's something like 18 shades of green, of the very same...I just don't get it...I don't get why they need to produce things on that scale.
	60+/P1: ...ethical responsibilities tend to be to do with staffing...it's not about the quality of clothes..or whatever...it's more about staff conditions.
	60+/P1: Child labour.
60+/P2: [CSRS involves]...the suppliers and things.	
AFF	30s/P4: You know...it's just the fact that we're... we're pressurised to, you know, to...to shop...I feel like we are...we're,...we wouldn't all be shopping if everyone else wasn't...wasn't doing it and we wouldn't all be doing it if there wasn't all these images around us telling us we need to look like this...we need to look like that...I want to control...I don't want things pushed at me...I want to control my process, I'll purchase it if I want it, but I definitely don't want to be responding to this 'Shop Now, Shop Now!' [emphasized by shouting].
	30s/P4: ...for me, I'm...I'm not all that concerned about whether it's organic or not, but I am concerned about what kind of impact it has...because...erm...you know...because I buy clothes.....I mean, I'd say that it's quite...it's quite a lot of stuff, for one person and I'm probably not a big spender...so...you know, I could imagine the environmental impact from production all the way through to disposal is probably massive.
	30s/P4: ...sustainability...errmm...it definitely is like, not on the top of the list, I think, but I'm more aware that I have lots of clothes..I don't really need anymore clothes...so if I do buy some more clothes, I would like them not to be, you know, environmentally unfriendly and I'd like them to have...errmm...the least environmental impact, but it's impossible to get that information from anybody...so it's just too much of a headache, so I just give up.
CON	30s/P3: ...you see, Primark has a top for £2 or 50p...it can't...it can't be any other..that's [sweatshops] the only way of producing the top for that...do you know what I mean...it can't come from anywhere else, can it?

Ethical strategy content - expert perspective

COG	COO of an Auditing Company: ...if you're not living in the world of sustainability ..errr...some indicators and the meaning of those indicators and different initiatives, is..is hard to..it..it doesn't mean anything to you.
	COO of an Auditing Company: ..there is a bewildering number of different sustainability initiatives reported..that's why there is quite a bit of energy being put in to developing a standard...right now..ermm..whether it ultimately takes
	Standards Body Manager: One thing that often comes up in conversation is that..errr..not every single standard, for example, goes for certification...because...errr..being in the business of providing guidance and information as well, providing a knowledge base to a lot stakeholders and it's usually those types of standards that are all about sharing best practice and...errr..providing knowledge and guidance that..that are not certifiable..soft standards as we call them...errr...ISO 26000 is one of those...that's the Social Responsibility standard.
AFF	COO of an Auditing Company: ...it's not that the consumers don't care...they just have no way of differentiating at the moment...because the indicators they're given at the moment don't mean anything.
	Editor/Journalist: ...being a person who buys organic or a person who buys Fairtrade is the same...it's got the same...sort of, emotional basis...you might think that organic products are better for you...you might think that Fairtrade is you doing your bit for...for people who are...ammm...having a tough time.....because it's in the virtue sphere, it must mean sacrifice.
CON	Editor/Journalist: I would much rather trust the company that is set up to do these things, you know, to make..to make a positive difference rather than trusting the accreditation scheme. I would rather we..drew Nestlé out of some of..some of the very bad things that they do..errr..baby milk and whatever..rather than having them..incorporate Fairtrade into their.. product lines. I thought it was a really interesting debate..that showed up some of the problems with the Fairtrade concept..ermm..is it just an accreditation scheme? It's not delivering what I think people believe it delivers, which is a level of ethical approval.
	Trade Association CEO: ..source in the UK..errr..there's laws and legislation on factories..ermm..and there's compliance..ermm..in addition to which there's also compliance through the major retailers..errr..that they can actually demonstrate to their own stakeholders that the goods have been ethically sourced..that's all come...compliance is..is big, so it does exist in the industry...particularly if you're..you're endeavouring to sell to the bigger players.
	Senior Advisor in Ethical Investment: ..pretty much everyone is compliant with the basic minimum wage, the problem is that..it's, it's pretty difficult to live on, so...the workers actually want to...work..errr..into the night and..and so actually the ironic thing is...you know...every single factory in Bangladesh breaches overtime laws and nobody cares because actually the workers want that, because they'd prefer..typical factory is eleven hours a day...errr...six days a week...all...sometimes quite often longer but that's typical...even in the good factories, that are so-called compliant, because everyone turns a blinded-eye to overtime...but...that's the difficult issue for us...because...we will be...ermm..we'd either have to increase productivity so much that...so quickly...that we'd be able to afford to actually pay someone the same take-home pay but for fewer hours..ermm...or..or knowingly..be in breach of the law.
	Chair of an APPG: ...part of the problem is that these major retailers outsource their responsibilities...they absolutely comply with..ermm..UK economic and legal constraints...but...and then it's someone else's responsibility to deal with those workers in Bangladesh.
	International Organisation Advisor: ...some companies, they buy the good..errr...the good ovation of their company by having one part which is environmental sustainability..and the rest can be done wherever it comes from.
	International Organisation Advisor: ...the problems with all these standards is that every company has its own standards...if you go in factories all round the world...you will see wonderful papers on the wall...in..when you come in..with certificates of CAP [Certified Authorization Professional]...with the certificate of C&A [brand's code of practice], with the certificate of...I don't know who...they want the same certificate for everyone...and it is absolutely impossible for a company to do this all the time...unfortunately, the world is not ready to..to do the whole thing..but even though the manufacturers would like to have a standard...errr..where they could rely on and which is easy because it's not so complicated to have a standard..the problem is the standard of one supplier is not the standards of the next supplier.
	Trade Association CEO: ..they've got supply-chains, which deal through agents, the agent says 'That's the factory'. The Principal has to visit the factory..ermm..it has to be ethically audited..they have to pay for the audit..it's about \$2000 a pop..errr..it could happen two or three times a year..errr..none of which they ever get back, and nobody ever says 'Well, I've just given you a 100,000 units and your capacity is ten units per week, so it's gonna take you 25 years to make it..so where's all the sub-contracting going?...who's doing the dyeing, who's doing the finishing, who's doing the yarn processing?...where.. where..'You haven't any pattern cutting?'..errr..'I can see it being sewn', but..errr..you don't have the capacity to sew a quarter of my commitment in the time available..reaching back down that supply-chain in terms of CSR is a very, very big issue.
	Standards Body Manager: ...our standards are particularly...quite popular in the Asian Pacific, for example...errr...a lot of them are...errr..adopted as they are...errr...taking into account for the local...errr..characteristics.
	Standards Body Manager: ..some standards are..errr..cut across the board and they..they're what we call 'generic standards' so they would apply..errr..to different industries, different sectors and different types of organisations..ermm..it could apply to NGOS, it could apply to..errr..businesses, it could apply to government, for example..errr..other standards..errr..are more specific and they apply to a..a more..errr..to a narrower audience..ermm..for example, one of our flagship standards, is..ermm.. British Standards BS 8900..that one is around sustainable development..and..errr..helps organisations..errr..embed sustainability ..errr..at the heart of their organisation, then provide the guidance and advice around that, and helps organisations assess their progress, for example, PAS 2050..focus on a very specific subject of product carbon foot-printing or carbon measurement.

Ethical strategy content - consumer perspective

COG	20s/P2: It's like a supermarket...and the horsemeat.
	20s/P2: Ummm...mostly like food, like Fair...Fairtrade and things...when I buy food, but that's all.
	20s/P4: I did know that [about the mandatory and voluntary actions, but none named].
	20s/P5: Ummm...and [Fairtrade] teabags.
	30s/P1: So does it [Fairtrade] benefit just the person who grows the cotton?...or does it everybody in the chain?
	30s/P2: ...they [Fairtrade and farmers] agree a price...and then, what about how much sewing... people are paid to make the garment [does Fairtrade cover that as well?]....is that...that's just.
	30s/P3: To be honest, with clothes, I'm probably not that, don't know...I couldn't name a brand...I couldn't name a brand that's sus...[sustainable]..you know...you know, a proper one in that respect, but on things like food, Fairtrade bananas...yes...and...and coffee...and stuff like that...I do.
	30s/P4: When you say Fairtrade...is that equivalent to sustainable cotton?...but the...ermm...the amount of energy that's used to produce?...Well, you see, we're all quite well informed...[of the existence of Fairtrade]...and yet we're mightily confused about what this.
	30s/P5: I couldn't name a brand...I do buy it [Fairtrade].
	60+/P2: Food standards are different, though, aren't they?
60+/P3: In terms of clothing I wouldn't know, but obviously...with...you've got your supermarkets these days that sell certain foods and we've had...you know... the horsemeat saga, so they have to adhere to a certain standards.	
AFF	20s/P3: Ermmm...I've never thought about it [CSRS].....I wouldn't set out to buy Fairtrade clothing, but I would go out and buy something that I liked that I saw....ermmm...I don't really like it...I've tried...I've tried them, but I...I don't know, I think it's because it's more natural...it's not as nice.
CON	20s/P2: You're more likely to buy food, I think, that's Fairtrade, than clothing..I don't know why.
	30s/P3: Well, with food it has..I suppose..there..there's two things..whichever, whether you go to Tesco, Sainsbury, ASDA, they've all got their organic range..haven't they? Yeh..you..you would buy the organic or the sustainable...you know..if they were in front of you.
	30s/P3: Fashion's all about what you want..what you like..the food you eat...you know, [Fairtrade] bananas, they don't taste any different, do they?..they're just the same.
	50s/P2: ...I'll always try to buy FairTrade coffee, because I do think the way the supermarkets..you know..pay, or don't pay the farmers..and the way that ended up, so I do try, if I'm buying coffee, Fairtrade coffee.



Appendix 10.

Extended quotes – 8.2.1.2. Relationships between key stakeholder groups (objective ii)

Key: COG – cognition (knowledge): AFF – affective responses (feelings and perception): CON - conative component (behavioural likelihood and tendency)

Collaborative partnerships - expert perspective

COG	Standards Body Manager: ...supply chain security...err...and exchange of information in very complex supply chains...so it's very much about how the different parties along a supply chain collaborate.
	Chair of an APPG: ...we have these groups called...All Party Parliamentary Groups...APPGs are..ermm..interest groups...but there wasn't anything at all on fashion...and certainly not anything on ethical, sustainable fashion. One of my main aims when I set the group up was to encourage Politicians and other Parliamentarians to get involved in the subject area.....where you have different political parties....it's a way of getting us to work together...so it kind of liberates people in terms of being able to say 'Well, yes, we can all agree on this..'
	Trade Association CEO: ...we've got lots of different stakeholders...through the various different government departments..err...we talk...about issues of the day...could be the Treasury and the Budget and other recommendations..err...and obviously there's also a link association through into..err..the EU..ermmm...because obviously it's in Brussels that a significant amount of legislation that affects the industry gets enacted and passed.
	Trade Association CEO: ...we have a...a wide range of members, but a significant proportion of the volume of members are generally business start-ups...[we] give a lot of good guidance and council to young people stepping out...so I think that...ermm..for those types of companies...I..ermm..I wouldn't have thought they would even know how to spell CSR, never mind..ermm...err..practise it...we're careful that we don't preach..ermm...to..err... the companies...we just make sure that they understand that there are elements of obligations.
	Standards Body Manager: Organisation was established to work with UK stakeholders, to capture their standardisation needs and..to communicate their..needs within Europe and international. We work with various stakeholder groups to source expertise, to develop standards across the board on all sorts of subjects. The main principle for us..is consensus building and collaboration. We have more than 3,000 committees that...have representatives from key stakeholder groups..ermm..government, NGOs, business and industry, academia, Trade Associations, consumer representation.
	CEO of a Sustainability Communications Agency: ...massive transparency and the ability for consumers to talk to each other and directly to brands is transforming our communications landscape.
	Fashion Academic: [the task is]...bigger than..than one company...it's bigger than one brand...and it's bigger than one country...errrr...it's got to be something that's seen globally...a basic T-shirt, it's a very long supply-chain and it covers not just countries, but continents...ermm...and the..the impact is right the way through that supply chain.
	Elected Representative: I don't think we pay a lot of attention [to CSRS].
	Elected Representative: ...we have no way of controlling that [business activity]..erm...if somebody comes forward with a planning application...they might put all sorts of things on a planning application about saying 'This will produce ten jobs and, as a result, I'll employ...'...so..err..we might have views about Corporate Social Responsibility, we have no mechanisms for factoring that into any of the decisions that we take.
	Chair of an APPG: One of the problems is dealing with a homogenous entity when we talk about 'THE consumer' or 'THE customer'..there's all kinds of issues that..ermm..impact upon..errrr..clothing choices that are to do with cultural, social, political, ethical, moral, environmental..you know, all different kinds of factors coming into play..it's about your identity, the way you dress.
Chair of an APPG: ..since we've stood up, people have fashioned things..that isn't gonna stop anytime soon.	
Chair of an APPG: ...most governments these days seem to be very..ermmm..wary of introducing more..sort of regulatory frameworks..but it's also about influence and leadership..and so..Ministers had been..ermmm ..engaging with retailers and sort of prodding them about what kinds of practices they should be looking at.	
Chair of an APPG: ...consciously to say to people we really are interested in what you are doing and not only interested, but we're prepared to act on it.	
Chair of an APPG: ..it is really important that to gain [the business community's] confidence and not to have them think..you know..that things they say to us shouldn't be splashed all over the newspapers, that could be counterproductive...so, it's a matter of judgement really as to when and if you let that information out.	
Trade Association CEO: ...all...types of [individual fashion sector business] associations, we've tried to pull under one umbrella body and use [it] to be able to communication with Government on..on subjects that affect..err..the broad industry...it's a rather fragmented industry...and everyone's got their arms round their own little clump..err..and...err...you need a sledge hammer and a JCB to remove their knuckles around it in order that they...err...instead of being hugely narrow in vision should...actually open their arms up and...and think what we could do because we're better as a...a larger group than we can ever be as a series of individuals..but we represent manufacturers and suppliers and wholesalers..we don't represent retailers.	
Circular Economy Manager: ...we have representatives from retailers, charities, NGOs...recyclers, collectors...[and]... looking at designers, buyers and product teams..how do we get environmental..erm... issues on their agenda..so when..when they bring product..design and buy a product..bring it onto the UK market, how do they think about environmental issues?...they're always thinking about what does it look like, what does it feel like, how much does it cost, what's my margin, is it on trend...so we're creating a knowledge hub for designers and buyers and product teams.	
Circular Economy Manager: ...a high proportion of clothing comes from overseas, but if we can work together..as a sector in the UK we can have a bigger influence on a global market..if we can bring all the retailers in the UK together, then we have a bit more power, a bit more voice to..for things like supply chain traceability.	

Collaborative partnerships - expert perspective (contd.)

CON	Elected Representative: ...things that are enforceable...err...[with] a variety of agencies...there's Environmental Health, but pollution in a river or street will be SEPA [Scottish Environment Protection Agency]
	Editor/Journalist: I think...it needs to move out of the...erm...virtue frame and into...erm...a frame that's much more...that's...that's about necessity. There're many other approaches available, that aren't market approaches, but that require State action...it requires Government action and that's very unfashionable at the moment and I think that's...looking at ways in which we could...ermm...reclaim some of the things through democracy and governance, I think that seems to me <u>a much more promising route, than through the consumption route.</u>
	Chair of an APPG: ...it's such a complex area as..I know that..errr..politicians sometimes use that as an excuse for inaction..they say 'Well..you know..this is really complex'. The trouble is that it is really complex, there is no one magic bullet.
	Circular Economy Manager: DEFRA handed the Sustainable Clothing Road Map & Action Plan to WRAP to implement and work with stakeholders..to motivate and galvanise the sector through collective action..the whole sector coming together to <u>play their part to reduce the carbon, water, waste footprints of the clothing supplied and received in the UK.</u>
	Standards Body Manager: ...one specific category that doesn't seem to be [in the fashion stakeholder map]...erm...is, how should I call it...erm..'Specialist Consultants'...you could include auditing services..also... 'Environmental' and..err.. 'Social Responsibility Consultancies' that specialise in the particular subject and work with individual organisations.
	CEO of a Sustainability Communications Agency: ...well our market is change makers, so we try and work with brands, businesses, people, organisations, partners, suppliers..even our Lawyer, errr..we try and work with people who are trying to create change, or who are capable of creating change, so that within that is..we work primarily with big business...ermm..they seem to be the best at affecting change at the moment.

Cooperation vs. conflict - expert perspective

COG	Retail Manager: ...you have to know your market to know...it's a big leap...it's the chicken and the egg...do you wait until [consumers] demand it or do you give it [to] them and hope the demand is met.
	International Organisation Advisor: ...these countries that we consider emerging markets...are much more realistic in these things, do more for the environment...and also for the social things, than we...we're doing
AFF	Senior Advisor in Ethical Investment: ...the other really tricky question is the...erm...the campaigns from the unions... Western..particularly the Western unions...you know...we're actually one of the few investments firms that are really trying to get in there and do some real good...actually, we fear that...umm...we might end up seen on the wrong end of this...I mean, at the moment the unions are quite excited about our story because we can really improve the lives and it's very easy <u>for someone to...to just turn that around on us and...and...you know...for whatever reason and make us look really bad.</u>
	Senior Advisor in Ethical Investment: ...sourcing people have a very different worldview from the CSR people and..ermmm...but then the CSR people use the sourcing people as well...but...you know...because we came through the CSR people and they handed us over to the sourcing people in Hong Kong and they said 'You've got to get these guys on board with this stuff', because...they said... 'We're already believers, right, we're not the people you need to convince...erm..if you can convince the sourcing people in Hong Kong of your model', so obviously the business side really only thinks business and they think of the CSR people as compliance and...you know...the more enlightened ones are like 'It's important, right, we've got to...we genuinely don't want to have...you know... factory collapses and fires and scandals'...so it's not like the business side are oblivious to the risks...but they're not passionate true believers about the empowering women...you tend to find those in the CSR departments...errr... but..yeh...that's understandable that you'll get...err...really different..err..views..from different functions.
	Elected Representative: ...people are now prepared to engage in new elements of the democratic process...that are about values and identity in ways in which they weren't prepared to engage before, because there is a sense of values...right...if the political process is actually talking about 'The Values'...err...in other words, the values of social responsibility...a lot of people are going to engage in it...so, do I think things might change?...hummmm... they might!....do I think that CSR might <u>find itself a little bit more in the profile? It might, quite possibly!</u>
	Chair of an APPG: ...it's less a question of boycotting, more a question of supporting those that you think are at least striving to do something. erm..Labour behind the Label..say the same..erm..although I..do think that's quite a powerful tool...and that..erm..actually can be quite effective. A lot of companies now are very conscious of their reputation and their image and are not..erm..sort of..happy about seeing..ermm..hoards of people outside their shops..or occupying their shops, telling them that they've done...you know..they're not doing so well.
	Chair of an APPG: ...what we've lost in the way contemporary fashion works is the human connection..ermm.. and that's true of the people who work in these places as well because..you know...people don't make single garments anymore, unless it's couture....they make...they do shoulders all day...or they do seams all day..or legs or whatever...and then because we..it's happening X-thousand miles away, we don't know...somebody has to make this and so I think that..sort of..area..sort of..you know...errr..sort of relating to basic human empathy...something which..ermmm... humanises the whole process on..sort of..fronting what you're doing..but..again, it's a tricky one.

Cooperation vs. conflict - expert perspective (contd.)

CON	<p>Circular Economy Manager: ..two stages prong attack...we want the businesses to think about what they doing and produce and reduce the environmental footprint of what's on the market...and for consumers to..to..look at their behaviour so...not only when they are purchasing clothes, but the whole thing about...the evidence base tells us that, on average..you know..consumers have 30% of the wardrobe they don't wear.</p>
	<p>Elected Representative: ...[change]...would be only as a consequence of people further up the supply-chain than the consumers...err...I would have thought that...ermm...Corporate Social Responsibility was a producer-push rather than consumer-pull...yeh...in other words, producers are saying 'I am likely to sell more of my [products]...?'</p>
	<p>Senior Advisor in Ethical Investment: ....the listed markets in these countries are...they just don't function in the same way as they do in New York and that whole concept doesn't really work...we're de-risking the investment in different ways...it's pretty difficult for a Bangladeshi garment factory to...get access to international finance because nobody wants to lend to 'dodgy' Bangladeshi garment factories...per se...some of the 'old school' factory owners...like, you know...'How dare you say we aren't already ethical!'...blah, blah, blah...and 'Why would we need your money?' and 'I've built up this business over thirty years...you know...without any Western investors'...but the younger generation are like 'Yeh, you can bring capital, you can bring deep expertise, you can bring brand relationships...', that's what they're most excited about it.</p>
	<p>International Organisation Advisor: ...any manufacturer in the world..if you go..you explain to him that if he changes the way he produces in a better way..that this makes money..he will change immediately..it's just the way how to explain to him...if you give the people logical ways to understand, they will do it immediately.</p>
	<p>Chair of an APPG: ...somebody has to pay somewhere and at the moment..it's not retailers..retailers are marking up above 1,000%...ermm..on those goods and this isn't about cheap...errr...fast fashion either...of course it's also about some of the more expensive brands.</p>
	<p>Retail Manager: I would say cost is a big one for brands...ermm...to be more conscious is inevitably going to cost more money, because you're going to have to, A.Research into where you're...where you're stuff originates from, how it's made, working conditions...everything like that...ermmm...time...I think is a big one, because [Brand A] being so fast fashion...if you did not act quickly they were gone, and that's what would made...what would make them desirable...ermm...if you are going to react that quickly [fast fashion] and have the process, like the suppliers, the buyers, the manufacturers...if that's all gonna be that quick, you're not gonna have time to put these things into place, you're not gonna have time to research...you're not gonna have...like it gonna impact...negatively on all of the time constraints that you would normally have and therefore it is going to cost you more...so I think cost and time is a really big one.</p>
	<p>Trade Association CEO: ...both sides struggle, but..the..errr..that's where the big bad boy of [named brands X, Y or Z], or whoever they happen to be, just says 'Fine, well if you won't do this, then we're just not gonna buy from you'.</p>
	<p>Trade Association CEO: ...the problem is that retailers are greedy...and sometimes they are prepared to buy product at the lowest possible common denominator assuming that that particular factory is...is registered on...as people who actually comply with legislation that is expected as the standard and the norm...so...yeh..but the retailer is no more responsible than pigs flying...they chuck all of that responsibility back down the supply-chain.</p>
	<p>Production Manager: ...a lot of times from the commercial sector...you know...price is a key...key thing and you might have Corporate Responsibility, but...at the end of the day...if that price doesn't fit, they've got a margin and the trade has got a very big margin.....if I don't get the price right, for my unit...then our unit isn't producing product at the right price for their design...designers, we're not gonna...get that sustainability in our return order.</p>
	<p>Production Manager: ..what the Primarks and..what-have-yous..have done of this world, is that the consumer's got..they get to get so much for so little, that...and...you know...it shocks me..because I do have an understanding of what it does cost to make the products and I think 'Well, how do they make it so cheaply?' If I'm honest, I think given what's happened in the [economic] climate, it's made people even more sensitive to price than ever before.</p>
	<p>Senior Advisor to ethical investment): ...there are so few factories that publish anything at all on this stuff [CSRS]...beyond just one page of platitudes.</p>
	<p>Chair of an APPG: ...once you've spoken about it and voiced your concerns and..sort of..mapped out the area..errr..almost inevitably somebody will say, "Okay, what can I do?"... "Okay give me three tips" or, you know, "Where can I shop?" or "I don't know what to do".</p>
	<p>Retail Manager: I think if the consumers wanted...and actually, actively...not stopped buying, but I think if consumers made it clear that they wanted more ethically sourced... erm...or more sustainability sourced products, then I think that they [the brands] would have to move towards that...but I think the amount...you're not gonna be able to pay a premium price for</p>
	<p>Senior Advisor in Ethical Investment: ..I don't think the consumer is the solution here...fear of a consumer backlash is certainly a driver for brands, there is no doubt about that...erm...whether the consumers actually discriminates on these issues is another question...no doubt that the brands really don't want bad publicity...so I think the biggest driver is...even if</p>
<p>Chair of an APPG: ...in the category which is 'Nay cos, yah it's easier...or cheaper'...so for people who do this stuff without thinking about it or...you know..errmmm..you have to help them to make the connection. I..don't think it's the majority who will say 'I don't give a stuff'..people do care, whether they're prepared to pay for it [ethical business practices], in an explicit way, is another thing.</p>	

Cooperation vs. conflict - consumer perspective

CON	20s/P4: [can consumers make a difference] Not as one person.
	30s/P1: You've got to buy somewhere...[or]...you're left with nothing.
	30s/P3: ...it's almost like, well...someone has to say no, for them to then go 'we need to sharpen our stalks'...it's almost like chicken and egg, isn't it...what comes first, is it the company that says we need an ethical policy...or is it the consumer who says, 'Then, where's the option?'. If it says 'Marc Jacobs' it's coming home [with me] [laughter]...you know... and that's awful isn't it...that's shocking... so I need to write to Mr Jacobs...and say 'Come on, where's your ethical [strategy]'...I've got double standards and that's shocking.
	30s/P5: Yeh, that's the hard thing...if you..if you put up who's...who's without sin...you're in the wind with no clothes on...you know.
	60+/P1: I don't think it enters your mind to be honest...it's very selfish...very, very selfish, but we're in our little world...and I don't think you think outside that box about the impact you have if you buy this top, what impact it has on other people's lives on the other side of the world, I don't think it does. It depends when the next time she [a consumer] wanted something from there...that's nice...it's cheap...I've forgotten all about that bad practice.
	60+/P5: ...to be perfectly honest, you think.. 'What impact would I have?'...you know...people's...as an individual consumer...you have vegetarians, you have people who eat meat, so people who eat..you know..who choose to be vegetarians, because they don't agree with eating meat, what impact does that have, they still kill...you know.

Appendix 11.

Extended quotes – 8.2.1.3. The influence of CSRS promotion (objective iii)

Key: COG – cognition (knowledge); AFF – affective responses (feelings and perception); CON - conative component (behavioural likelihood and tendency)

Company controlled communication channels - expert perspective

COG	COO of an Auditing Company: ...sometimes [sustainability reporting] is just internal risk management or internal communication..erm.. but..increasingly external communication as well...whether it's a sustainability report, which is mostly,
	Circular Economy Manager: ...it is like wading through treacle..you look at these sites and it's all...it is very difficult, because I did get someone to do a piece of research for me and the thing that came back was..was a spread sheet and it wasn't very well populated, cos they couldn't find what is that company's policy on water, or that company's policy on..on materials and that company's policy on waste.
	Circular Economy Manager: I had a cotton subgroup yesterday...you know...if I'd had all the time in the world we could have pulled together..what's everybody's round the table's cotton strategy...but as it is, I just had to go in and say, 'they've all got a cotton strategy'..couldn't quite put my finger on what they all are, if someone asked me.
	Retail Manager: [companies are]...bombarding [people with CSRS information]...not saying very much...companies can hide behind things, whereas...stipulate more transparency...I think it will set apart people who do.
	COO of an Auditing Company: ...it's the classic situation of 'don't let the perfect be the enemy of the good' situation and also if some..some of these numbers are put out there and they're challenged, then they'll be improved on.
	Retail Manager: [training on CSRS strategy given by Head Office] No, not specifically.....I'm responsible for recruitment, staffing and training. I've never heard of this [pointing to the ETI, up on which Brand A's code is based]..so I think I wouldn't search for this. I do notice things, but I wouldn't say that....I don't research them.....we keep an eye on them and we do 'comp-shops' [competitors shopping analysis] as well...so you get to..kinda...go in and see what they're doing...[H&M's] campaign at the moment...it says 'Conscious' over everything.
	Retail Manager: ...we held that [angora issue] at team briefs every day for the whole week...a [private] Facebook page for our shop...it's strictly work...we have like an intranet..and they [the company] basically put any kind of communication on there
AFF	Web Communications Manager: [confusion] Is that deliberate?
	Retail Manager: Not a huge volume of people...but the people who did ask [about a specific CSRS issue] were quite bothered by it...errmm...not many people would ask in passing, but they would specifically come in to be like 'What are you doing about this?'...and it's almost...you kinda felt put on the spot... almost...and you kinda felt guilt, a little bit..errmm...but it...you know...regardless of where you stand, you have to just kinda say what they've [Brand A] told you to say. The people who...who it had obviously affected the most, I think, probably weren't [Brand A's] customers...I think..they were probably just coming in to make a point...it probably wasn't our typical customer...errmmmm.....but..yeh, like, we had...we had a kind of...not a script...but we had things that we were and weren't allowed to say around it.
CON	CEO of a Sustainability Communications Agency: ..if the aim of [a company's] report or your CR webpages is to give transparency and people can't understand them..and..and..really who is going to go to them..it's got to be a very keen or interested consumer or let's face it more a stakeholder, a consultant or a competitor who is more likely to read your CR report..it..it is not transparency..it is a big fail in the market.
	Fashion Academic: ...it's got to be a push/pull approach...hasn't it.....promotional tools are really good, if it's the right promotional tool to.. to promote something and explain...people don't, now-a-days...they don't just want to know this is a white T-shirt...perhaps they want to know a little bit more about what it's made of...where it's made and.... how the cost is

Company controlled communication channels - consumer perspective

COG	30s/P3: You know, I think there needs to be more awareness in the actual shops that you get...I mean, I'm not an internet shopper, so...I'm...I'm going into the shop and there should be some...there's nothing like that at all in the shops saying we're doing this, that and the other, is there?...you know...you go in and you...what's there is...you...you would buy the organic or the sustainable...you know, if they were in front of you..but, if they're not.
	30s/P2: [H&M's CSRS report] I might understand it.
AFF	50s/P2: I wouldn't read that [CSRS report] for clothes..that type of thing. The only time I've ended up looking like that is I've looked to see if somebody test products on animals, or that sort of thing..if you've Googling 'Is this product tested on animals?' you end up in company reports and things, sometimes, but I've never done it for clothes...it is always quite hard to
	20s/P1: ...it's maybe because some people...are asking them.
	30s/P1: Because their...Lawyers...that includes blah, blah, blah...it's not for us [consumers].
	30s/P5: To cover their arses...corporate world...the government watchdog...it's a disclaimer, a legal disclaimer.
	30s/P4: To tick the boxes.
	60+/P5: [companies' CSRS reporting audience] Themselves
	60+/P1: Make themselves look good.
CON	60+/P5: They're trying to cover...cover their [slap, slap – the participant slapped her bottom twice]...in my eyes.
	30s/P1: Where can you get that [CSRS report]? Who's going go through all of that? It's massive, I want bullet points.
	30s/P5: Not in your wildest dreams...never.
	60+/P2: Good god, you're joking! Nobody would bother to read all of that..[a corporate CSRS report]...you'd just skim though it, wouldn't you?

Independent communication channels - expert perspective

COG	Chair of an APPG: I get invited by.. you know.. some of those in-house magazines we have or political..ermm..journals to write a piece on it..after Rana Plaza I did quite a bit of television..ermm..and.. other interviews..ermm..on the subject.
	Editor/Journalist: ...we've done joint campaigns, so we tend to worked with people...I mean, especially, 'War on Want'...are..are...are the people we've worked closest with...ermm..and...I suppose what you would call 'Conspicuous Consumption'...but it's..it's...it's mostly been quoting the campaigns of others..ermm...a lot of that is about identifying what we see as being the problem...err...you use consumer pressure not...to...not to make individual choices, but to try and push companies towards changing their...ermm...mode of production entirely.
	Fashion Academic: ...media hype can be good, if it's the right media hype...media can also be very bad if it's wrong and again social media, people are taking notice...messages are getting round, thicker and faster than ever before, you don't need me to tell you that.
AFF	Fashion Academic: I'm sure many of them are looking for the right reasons..and for long-term reasons, but alongside that they don't want it to hit their bottom-line...they don't want the bad press that could affect them really badly.

Independent communication channels - consumer perspective

COG	20s/P1: I think, Primark had some bad publicity, didn't it...it's like...there was a whole Dispatches programme [Channel 4] on how they're...they're using all these people in Bangladesh and paying them next to nothing to make their clothes...there
	20s/P2: What...what happened at the factory?...and did people die?...I never knew about that. The type of people that read the Independent [newspaper that published Rana Plaza article]...ermm... they're not going to shop at Primark anyway...so I don't think a lot of people would have known about it, really.
	30s/P1: [Rana Plaza] I saw it on the news in about three or four different things.
	30s/P4: It all been in the news a lot.
	40s/P4: Would that be a legal requirement that they'd have to tell you the real picture?
	40s/P4: For me it's probably the...the things you see on the television...like the news, like the Primark thing and all that...I would never go into Primark now...because of that, you know, fire and everything, when all those people got killed.
	50s/P3: [brand's reputation] I take it off of what the press has been saying...you know...if the press has been saying about like the...the Bangladesh disaster.
	60+/P1: You see, I don't know anything about it [Rana Plaza] at all...so I'm...forgive me, but I've missed the news.
AFF	60+/P4: [seen publicity about Rana Plaza] No, I don't think so.
	20s/P2: I think...they [Primark] weren't responsible...they wouldn't have known about it...they should know where they are getting their products from.
	40s/P4: [was Primark responsible for Rana Plaza] Not directly, but I think they've got some responsibility to actually source their clothes from a...a responsible establishment that's treating their workers with some sort of humanity and I don't think that they were.
	30s/P1: Primark was the only one that was ever mentioned...it does, obviously it brings to mind what people are like that are making...what they're working in.
CON	30s/P4: What about that in... the fac [interrupted word - factory]...the Bangladeshi factory that collapsed?...but they...they were...I can't even remember the brand names though, that's really bad, isn't it...they were supplying a number of people...Primark always gets mentioned...you...you wonder just how...if it's always Primark, that makes us... again, look at that and think what the people...you know, see what the people are working for.
	60+/P5: ...you've heard, haven't you...about this Bangladesh...ermm...you know, building that crashed...and Primark is...is mentioned there...errr...and Bonmarché has been mentioned in the newspapers...I don't know, would it stop me from buying from them?...I don't know....I think the price element is always there...and I think Primark and Bonmarché...they do...Bonmarché and Primark do deliver on the price and I don't...I don't buy a lot of things from there..but I may buy the odd thing from there...so..it does affect...you know...it does concern me, the fact that they are using countries that...you know...using countries that are out there.

Triggers (positive) - expert perspective

COG	International Advertising Director: ...what you are looking at...and getting people interested in what you're talking about...erm...it's...it's...it's quite a...it's a challenge..I'll say that...it's definitely a challenge..but if you are putting straight information out there..people are going to have to have a reason to come to you to get it. There needs to be...erm...a purpose for someone to come and want to know...and if they're wanting to know...then brilliant.
	Circular Economy Manager: ...we don't do direct consumer communications...ammmmm..we're funded to develop all the communications...so messages and top-tips, PR press releases..ammmmm...which then stakeholders [with whom WRAP work]...would be able to use to communicate with their consumers...for example, we could develop top-tips on how to..keep your clothes for longer..ammmmm...and then the retailers could then pick those up and put them on their website...so we would be providing all the background information...the prime example is 'Love Food, Hate Waste'..erm...where some organisations like the Co-op have just lifted 'Love Food, Hate Waste' and used it directly..but then...organisations like Sainsbury's who've taken all that information and they've developed their 'Love your leftovers' campaign..it's still the same information..the same behaviours that need to be changing...planning, dates, storing food more effectively, using up leftovers.
	Manager (production): ...there's definitely more...there's more people, I think, who want to push that [the production] side of Corporate Social Responsibility...I'm really starting to see the awareness is growing..the key challenge is sustaining it...look at how the ethical fashion market has grown in the past...you know...sustainability is a key word now...ethical fashion wasn't a key...or it was an outdated word.
AFF	Chair of an APPG: ...a lot of people like to feel good about their purchases...they don't like to feel guilty...or feel like they're responsible for people dying and I think those...those people are obviously kind of...erm...the sort of people that you want to encourage and address.
	Circular Economy Manager: ...we do recognise that shopping is a hobby and people want to shop, but then it's about the flipside of that, is that if they are still putting 30% of their clothes in the bin.
CON	Chair of an APPG: I think the issue is getting them [stakeholders] to the trough..as it were..to drink the water..I think those who are already looking for something to drink will come to this kind of..how do you draw people into it in the first place?
	Fashion Academic: ...there is a whole load of other people who wouldn't even look at a website, let alone look at an App and certainly won't read [pointing at the H&M sustainability report]...and then there's the odd one who would spend all day reading the book [H&M report]...some people just want that basic information, others want to...want some more...I suppose we've got to get people curious, haven't we...get their curiosity.....they just want to know...that it's, like the food...they want to know...with..with a label it's... ermmm...red, yellow or green, you know it's very fatty, a bit fatty, or it's not fatty at all...that's all they want to know, they don't want to know the technology behind it.
	Chair A-PPG (UK Parliament): ...we also need to think about how to get through to this other constituency [not currently engaged with CSRS] and.. ermmm.. you know.. the example that I use is.. even though, one could argue about its success and profile and such, but that thing of 'Eat your five a day... five portions of fruit and veg a day... which has become into.. changed into 'eat your five a day'... even if people don't actually do it.. you know.. they sort of know about it and they.. kind of.. know what it means and it's... I think it's that kind of snappy thing, which is really, really difficult to do for this area [fashion]..but.. you know.. three or four snappy.. kind of..you know.. sentences or phrases like that.. that would stick in people's minds and just make them.. sort of think.. 'Oh, well maybe I should check'.
	Manager (circular economy): ...when we looked at the evidence base that we developed for valuing our clothes, the actions that consumers take could contribute about half the reduction, then business could take the other half...actions that consumers could take are very important particularly as they purchase, use and discard clothes.

Triggers (positive) - consumer perspective

AFF	20s/P1: It's quite a good feeling to go into a shop and buy something, like go home with what you've bought, and go home and try it on again.
	20s/P1: I think... ermm...some stores like River Island sometimes come out with...erm...those T-shirts for Breast Cancer...I think it's River Island...you get quite a lot of good publicity with them and New Look, possibly.
	20s/P2: If you really like something, it's [bad publicity] not gonna put you off, is it?
	50s/P1: Yes...if they say they're ethical.
	50s/P4: ...I think it [a brand's reputation] does sway me.
CON	50s/P5: ...you know, you... it's not...I'm trying to think..it's not to do with the label, it's to do with the way it feels when you wear it...and how you look when you wear it.
	30s/P2: If I knew about..ermm..a shop, that there was..was some publicity..say H&M had suddenly gone..a bit more ethical and they were trying to make sure their workers were paid fairly and things like that, that would influence me to go and shop there..but..then if I heard something really bad about somewhere..like Primark..I..then that would put me off going there.
	30s/P2: I would have thought that a better quality shop, like say Jigsaw for instance..if it's..good quality material and it's well made..I would presume that they'd paid good prices..well, would they still be..you know..like the child labour, influence, like, I'd like to think that they weren't in there, but they're might still naving under the odds in price..is that a wrong assumption?

Triggers (negative) - expert perspective

COG	COO of an Auditing Company: ...if you're not living in the world of sustainability..errr...some indicators and the meaning of those indicators and different initiatives, is..is hard to..it..it doesn't mean anything to you, but if it's presented in simple numbers, which is what investors speak..then..errrr..it's easier for them to understand...how [the information is] being used and interpreted. If you say, 'well, I've reduces the water intensity of this product by 30%', it wouldn't really mean that much, unless you don't know what it was before.
AFF	Editor/Journalist: ...the act of consumption is...is something that is bad and is necessarily exploited and is problematic, and what they're trying to do is neutralise the...the exploitative nature of that [consumption], so you can go to Starbucks and..get a reinforced alliance Fairtrade coffee, that makes you feel good about drinking coffee...instead of having the purity of the act [of behaviour change]...it reflects on a lot of this ethical as..as we might describe it...'ethical consumption'. Editor/Journalist: ...put it in the frame of sacrifice, you're sacrificing something, either quality or..erm..money in return for..ermm..having this ethical feeling...in the virtue sphere...having a good feeling.
CON	Retail Manager: [asked about CSRS] By customers?...not overly so...errmm...not in [Brand A] I would say.

Triggers (negative) - consumer perspective

COG	20s/P3: [take notice of CSRS] ...when I see a scandal. 60+/P4: [seen bad publicity] No, I don't think so.
AFF	20s/P2: ...you wouldn't buy something because of good publicity...this sounds really bad...you wouldn't buy a T-shirt because it's for charity if you didn't like it...it's not based on what it's for...it's just if you like it or not. 30s/P2: I still don't buy Nestlé stuff from something I heard 20 years ago [baby milk scandal]...now that's a food thing...but I still boycott them...now, you see, that's quite an emotional thing, I think, because I still feel the same. They provided milk powder...for free and then withdraw it, so an awful lot of babies were...they needed it...it was in Africa, wasn't it?...they sell...they still promote baby milk formula in a...quite unethical ways...in places where they don't have access to clean water...blah, blah, blah...so, but because it's a baby thing and the babies could potentially die, it's quite...but then, I suppose, people can die...people have died from that factory. 30s/P3: I use H&M for the children, for kids things, but I must admit Kate Moss influenced..... you know, with all that thing with her when she were... she was advertising and she was a bit naughty [2005 drugs allegations]...did she...did she...did they ditch her and then she went to Topshop [?], I can't remember which way round it was, I think it was that, wasn't it?, she was...she was there [H&M] and then she got ditched and then somebody else took her on and I just think it was all wrong, she shouldn't be doing it [allegations of drug taking].....she went to Topshop and I don't go to Topshop because I think that's just..... she's made a load of money...and that's just...I don't know...it's not right. 40s/P3: Well, sadly, what it probably does is it's got Primark's name out there more, so it's like subconscious...it like...as they say 'Any publicity is good publicity'...so, it probably had their name getting branded about and there would be a certain proportion of people who would say 'Oh, I wouldn't buy from them again' but a huge proportion of people would just have Primark in the back of their minds...with the name...yeh, it wouldn't actually. 60+/P1: The only thing I can think about, that....not so much that I chose to buy for, is the great Barclay's scare [1971- 1986 Student boycott - Barclays Bank ~ South African] year's [ago]... well not a scare... about what they were doing in South Africa, and a lot of....because I was a student at the time and I chose not to have Barclays as my bank and that's the only thing I can think of really that has affected the way I choose or chose not to...yeah...I think that...that was the main reason, or that was what I saw was the correct thing to think at that time.



Filters (active) - expert perspective

COG	Circular Economy Manager: ..we asked people..about what do they think about when they're buying clothes, and there was.. it was mostly about things like look-and-feel, size, colour, trend, all those things and then somewhere further down the list is ethical issues and environmental..so..according to the research..it's quite low down on the list when people select clothes.
AFF	Editor/Journalist: ...the act of consumption is...is something that is bad and is necessarily exploited and is problematic, and what they're trying to do is neutralise the...the exploitative nature of that, so you can go to Starbucks and..get a reinforced alliance Fairtrade coffee, that makes you feel good about drinking coffee...instead of having the purity of the act...it reflects on a lot of this ethical as..as we might describe it...'ethical consumption'.
	Retail Manager: I would say the biggest thing for [the] customer is, again, probably price, but also probably choice...I think if a customer sees something...so say, I see an angora jumper and it's really lovely and I like it...maybe I'll just turn a blind eye, because the bunnies are already dead...you know...I can't save the bunnies, so I might as well enjoy their product...and I think it's that thing that you want a specific product, but do you want it enough to put your morals to the side...slightly.
CON	Chair of an APPG: ...I think err..people are motivated by all kinds of different things...the vast majority of people when asked [say] 'Oh..you know...absolutely Fairtrade..you know, we don't want to support bad working conditions' you know, all those lovely things that you'd want to do...but when asked if they'd be prepared to pay a premium...they said 'No'.
	Fashion Academic: ...the public has an interest..err..but when it hits their pockets, they might change their minds.
	CEO of a Sustainability Communications Agency: ..when it comes to fashion..anecdotally, it seems that people who are into recycling..and into organic and into all these other things which kind of seem like normal behaviour now, throw all that out of the window when it comes to thinking about clothes and I think..I think that's probably because fashion scratches such a status itch that it trumps err..or..or sustainability hasn't yet been linked to [apparel] in a way that can satisfy the status itch.

Filters (active) - consumer perspective

COG	30s/P2: Isn't that..because there's more information about food and you're actually putting [food] into your body as well. 60+/P4: [seen bad publicity] No, I don't think so.
AFF	30s/P1: I'd like to think that I was doing my bit...but that's different, because you don't like it [ethically clothing]. If you haven't got the two the same, I'll get what I want to and it's not going to be organic, is it?
	30s/P4: ..I know there are brands out there that are sustainable, but...it's not top of your list, you don't really want to go to a brand that's specifically sustainable, because the chances are you're not going to like any of their stuff.
	30s/P3: Fashion's all about what you want..what you like. The food you eat...you know, [Fairtrade] bananas, they don't taste any different, do they?.they're just the same'.
	50s/P2: ...I suppose it's just something I'm more passionate about is the animal testing thing...I should, if I'm being ethical about that sort of stuff, go and look when it comes to clothing, but I don't.
	50s/P2: I do get led by things like...you know...Fairtrade coffee, so I'll always try to buy Fairtrade coffee, because I do think the way that supermarkets...pay, or don't pay the farmers..I think that's wrong..so I do try, if I'm buying coffee..all that sort of stuff does stick in my head quite a lot, but for some reason, with clothes and that...it doesn't.
CON	30s/P1: I wouldn't go to Primark because of what is said about Primark and I believe it...and ..err...but if it was holiday stuff for the kids...and it's just going to get covered in sunscreen and destroyed....I might go Primark.
	30s/P3: ...this sounds really double standards, but the kids are out of stuff that quickly that...you know...you're not going to buy something if the price is particularly high that's good quality. If I buy something for me that's quality, I want it to last...but that's...that's the quality choice...whereas with kids, it's 3-6 months maximum, so...it needs to be...I wouldn't go to Primark and I haven't shopped there, I've never shopped there, but H&M, Next, Gap, are all in that price window, where they're affordable, but they're not quite on a level...I'm sure they're all at it.
	30s/P3: It's funny, but I...I...I feel like I'm double standards now, because when it's food, it's organic, everything's organic, wherever...wherever I can, and it's Fairtrade coffee and Fairtrade bananas and stuff like that, but now it's like I'm on the other spectrum [with clothing].
	50s/P3: ...there are certain retailers been mentioned there, so that's in the back of my mind...now and I will avoid these... Primark...is the main one in the UK...well, I would never have shopped there [Primark] anyway, to be honest...but, it's...it's in my...it's lodged...quite firmly in my mind and...and although I do buy Nike and I am aware that Nike was associated for a long time as well, with problems...so it's not turned me off Nike, because they actually...they perform best for my feet...so, I'm being a bit selective with my ethics there.
	50s/P4: Certain things I like that are good for my feet and if it means that they're made in China, then they're made in China. But if I can..where I can..if a product..if a clothing label, like Howies, has a positive ethical stance, then veh.

Filters (passive) - expert perspective

AFF	Editor/Journalist: ...there's a strong problem with...ermm...err...ethics and empowerment and...ermm...where these things should sit and I think most...people think these are...these...these are the sort of things you can do once you've achieved material comfort and...erm...the other thing that...that...that are said to make a good life...ermm...instead, it would be much stronger to...have these things as necessary.
	Production Manager: I think that is down to people's mind-sets...you know...they're...they're not bothered.....and that is...if it's pretty, it looks nice, it's the right price and I think, if you've got the Corporate Social Responsibility, that's... that's a plus, but I don't think it's the first thing that somebody really think a lot of.

Filters (passive) - consumer perspective

COG	30s/P4: ..I know there are brands out there that are sustainable, but...it's not top of your list, you don't really want to go to a brand that's specifically sustainable, because the chances are you're not going to like any of their stuff.
AFF	20s/P1: I dun-know, I suppose, when you go into a shop, you just see something you like, you're not really thinking 'Ah, has...has this been made...erm...who's this been made by, is it Fairtrade?' and 'Where has it come from?'.you know, at the time, you're like, 'I like this and I'm gonna buy it'. It's really bad, because you want...to...be like 'Yeh, I'm not going to shop there anymore, because that's horrible', but then, at the same time...you're still kinda...to walk past the shop and see something...like a pair of jeans for a five pounds [£5] and you don't really think about all that [Rana Plaza] at a time when you're buying it.
	20s/P1: ...it's more of a short-term thing because after I watched that whole Despatches programme...and it had child labour and all this kinda thing.I sort of felt a bit guilty every time I put on clothes that I had from Primark, I felt I shouldn't really be wearing this, but then you just kind of forget about it, go back and buy more..it sounds really bad.
	20s/P2: ...you never really think into that... when you go and buy clothes...where are the clothes coming from, but now that I'm aware of that, the next time I go and buy something...whether it's online or in a shop...I might think more about the company and...and what you're talking about...because people are more aware about food and things, but you don't really think about it when it comes to clothing...you're not really aware of it, like I've never thought about where...really...that sounds really silly, but I'd never really thought 'Are the people that are making my clothes...are they fairly treated?' I've always thought about it with regards to food, but not really clothing.
	20s/P4: ...I think that's awful, but, at the same time, I know I shop at Primark all the time...so I guess it's knowing in my head that that's wrong, but in the same time, I mean, well I need this and it's quite cheap there.
	40s/P1: ...animal testing is always one....grates me if I've...if I've not followed my own morals...but you know, I am guilty if I've put that foundation on and it's the best foundation, it's like...ahgg... 'Shame on me!'.
CON	30s/P2: I think it lasts a long time, but it's not forever, I think...because I would go off Primark...for about three years and then I'd speak to people and say 'oh where did you get that from?' and it's from Primark and then you're gradually thinking 'Gosh, you know what, it's going to be cheaper and I could get some nice things there', so it would wear off, but it would stick with me...I think.... if it was bad, it would stick with me for quite a long time.
	30s/P5: ...all those guys [brands] are focusing on the product [not CSRS], cos they know that's exactly what you all want.
	40s/P1: It depends what the bad publicity is...because...everybody knows...you know...if...if Primark was THE [emphasized] store that made clothes that fitted me, and it was the only one, really...that fitted me, I wouldn't probably be 'Ahhh'... [sound of concern]...and carry on buying.
	40s/P3: I don't check them [brands] out, but if someone had said to me 'This brand is...you know...known for this, that', then it would probably make me think twice, but I wouldn't check it out myself.
	60+/P3: You might sort of...talking about it [in a focus group], you might think 'Yeah, I would do that'...but, at the end of the day, you want to get what you want, for the price you want.

Blockers/barriers (active) - expert perspective

AFF	Retail Manager: I can't leave..I can't quit my job over it, so...I think it's something I try and....cut out of my head a little bit...I've heard the stories, I know what goes on, I don't want to see it, that's my problem.
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Blockers/barriers (active) - consumer perspective

AFF	40s/P3: ...I wouldn't check it out [brand's behaviour] until maybe I was gonna buy it again...because you wouldn't want to wish you hadn't bought it.
	60+/P1: I wouldn't either [access CSRS information]...the product and the price [are more important]. There will be people out there who it [CSRS] will be that important to...that they will want it...but personally, it wouldn't bother me one iota if it was there or not...if it was there, I wouldn't look at it.
CON	50s/P5: There was a brand that we shopped with a while back...and they were made...everything was made in Wales [UK] and it was good quality, ethical..erm..well thought-out...ermm...and then...then they kinda went off...and we didn't know why...and they'd actually been bought-out by a big corporate brand and then everything started getting made in China...ermm...well, we'd actually stopped buying. So you can be aware [of a brand's philosophy] if you have got a product that you really like and if it...if it does change and it is not a good a quality...which made us...which stopped us from buying...yeh and the quality actually reduced because they'd...they mass-produced.
	60+/P1: I think, personally, that we've got enough of our own problems here without worrying what's going on in a different country...well, that's me, personally... anyway... I can't cope with anymore, I've got enough [laughter].
	60+/P3: Everybody lives to their..we all have a standard of living and everybody thinks they're poor because we all spend as much as we can, or as much as we can afford, and we always want to spend more, unless we're absolutely loaded and you don't care.
	60+/P3: I don't think they'd care that much.
	60+/P4: I think it depends on how extreme [the issue is].
	60+/P5: But I think that's it...I think people are so busy in their own little lives...wrapped up in your own little worlds...you don't give it a second thought, do you?
	60+/P5: ...it wouldn't last in my memory because I'm probably quite harsh with things like that...that's their life over there and that's what they're used to...erm....going over to India and what-have-you...you know...they haven't got the life that we have over here and that's...that's...that's the norm for them...that's...that's the norm, so for me, being quite hard...and it might not...might not be nice.

## Blockers/barriers (passive) - expert perspective

AFF	International Organisation Advisor: I think it is to...to sleep quietly...I have done my...my task..I have done what I have to do and they don't feel really involved in it..it's so they can go to the media whenever there is a controversy and say 'You know, look, we have a report..everything was okay on this day'.
	Retail Manager: ...because we never, ever, get asked...I can only think of probably one, maybe two people...who've ever asked me where stuff's made...don't really seem to ask the question about it, unless 'Oh wait a minute, here's a red flag, maybe I should ask about this'...I think...they kinda go along, not really aware of certain things like...they don't...there's not really any, like, slave labour or anything like that going on here, so it's not on their doorstep...so it doesn't...it's not that it's not relative but it's not immediately on their doorstep...it doesn't directly touch them and they probably feel like they can't do anything about it or they don't have a duty to do anything about it.
	Fashion Academic: ...basically, we're all very selfish...it's got to be 'How will I benefit?' [laughs]...because people are selfish like that, aren't they...that's human nature...not...not 'How will my neighbours benefit?', but actually 'How will I benefit?' and that's...what it's got to boil down to.
CON	Chair of an APPG: ...young people who shop at H&M they're not interested in doing that work...if there was something on a swing tag that said 'You're killing someone by buying this garment' [laughs], maybe they would have a look at it, but...there's a group of people who even if you say..you know...'3000 people died and they're all under the age of ten...' in order that you can get your £1 T-shirt...they'd just say 'so what?'

## Blockers/barriers (passive) - consumer perspective

COG	20s/P1: No, I don't really know who's got a good reputation for that [CSRS].
	20s/P2: I've always thought about it with regards to food, but not really clothing.
	20s/P3: Ermmm...I've never thought about it [CSRS].....I wouldn't set out to buy Fairtrade clothing.
AFF	30s/P1: ...I suppose, if you don't see the bad information about something, then you don't know, do you?
	60+/P2: I think that the majority of people would see this type of thing as quite shocking, initially...it makes you think about it...I do think it makes you think about it, but I don't think you think too deeply for very long.
	60+/P4: ...you don't think where it has come from and the conditions they have to work in and the wages that they get paid and things like that, you don't, it doesn't...it doesn't enter your head...you just think 'Oh there's the price ticket, that's how much it's gonna cost me, you only consider how it affects you...not how it affects other people.
CON	20s/P4: [change behaviour] Probably not, to be honest.
	30s/P4: [a CSRS related disaster] It doesn't make a direct connection towards your next purchase, what it does, though, is it...it...it brings up some negative publicity for the brand involved...probably for a few months down the line you'll have forgotten that...realistically...yeh...I think it's short-term.
	30s/P5: And you've got to remember, everybody who's shopping.err... you're under time pressure, you just...you know...we're working and we're shopping and the people who are working, you might have the disposable income, but you don't have the time...you just need to go in, be able to get the message subliminally and crack on...you haven't time...I have never had time to log on to a website and cruise it for fun...I haven't time, have you?
	40s/P4: [bad press]..might stop them [consumers] for a month or something, but then they would just go back again.
	50s/P6: I don't think I have ever paid attention to a brand's philosophy.
	60+/P3: I think that's most people...I don't think a lot of people have long memories when it comes to things like that...I think at that time, you think 'Oh yes' and it stings your conscience for a short amount of time...and by next week you've slept on it...haven't you...you've forgotten all about that then...you're on to the next trauma.

Appendix 12.

Extended quotes – 8.2.1.4. Appropriate approaches to CSRS communications (objective iv)

Key: COG – cognition (knowledge): AFF – affective responses (feelings and perception): CON - conative component (behavioural likelihood and tendency)

Current Frameworks and Mechanisms - expert perspective

COG	CEO of a Sustainability Communications Agency: ...I think there is a massive need in the market..ermmm...for more information..ermmm...I think there's a massive gap in companies being able to get their information across..errmmm...there definitely needs to be some kind of...errrr...standard format and then just that..it's it's something that many, many people are grappling with at the moment..so, I think it's brilliant..I think it's absolutely brilliant that you've got a model that then can be..you know..err...can provided a basis for more development.
	Web Communications Manager: ...why doesn't the government look at standardizing these things...standardizing what information should be shown about...CSR..Corporate Social Responsibility?.
AFF	CEO of a Sustainability Communications Agency: ...creating change is hard and actually ..if you're not..unless someone's coming and like holding your hand a bit along the way..or making the experience pleasant, you are unlikely to follow through.
CON	CEO of a Sustainability Communications Agency: I do think that some kind of standard format and some way of giving radical utter transparency is..is..is an absolutely brilliant idea and I..but I do think that in order for that information to make sense there needs to be an element of materiality...a business should be focusing on the issues that are material to it.
	Senior Advisor in Ethical Investment: ...I think the standards for reporting are just really emerging..but I would take...for example...the..erm...Global Reporting Initiative...errm...that's as good as anything..I think it's...it covers all the main stuff you need to cover...errrr...it's widely accepted.
	CEO of a Sustainability Communications Agency: I do think that what you've hit upon here is an issue that many of our clients are grappling with..and that a lot of the sustainability industry is grappling with..you know..ermmm..you know GRI, the Global Reporting Initiative?...they, themselves, are struggling with how..they're going to..you know, they've got this call to move to integrated reporting..even the GRI is..you know..in a bit of a meltdown about how they support..companies who have been trying their..really hard to make their information accessible..hasn't resulted in them truly making it more accessible

Design Priorities - expert perspective

COG	Standards Body Manager: ...in the setting up of the approach, selection of the information, decisions around the reliability of the data that's collected, that needs to be a collaborative approach...err...between various stakeholders...so if this website is to provide independent and reliable information...err...the same principles of independence and reliability need to be applied when the initial information is collected.
	Web Communications Manager: ...a well-designed data entry form questionnaire that fits your organization...I think...do you ever use Go-Compare [commercial insurance comparison website]...[?].it's the Go-Compare..isn't it? ..you would call for certain information, you would just have to agree on that certain information...and then...it's how you feed that information into that depository that people would care to look at you as an individual company and see..so it's the Go-Compare of Corporate Social Responsibility.
	Web Communications Manager: ...the vast majority of [websites] now-a-days are built on Content Management Systems [computer program allowing content to be published, edited and modified and maintained from a central interface] and they're built on templates, so if each individual organisation...if you had a set layout...a set structure for this information..each individual organisation would have to get THEIR [emphasized] Content Management System to be able to manage that structure and that layout.
	Web Communications Manager: ...because everyone is uploading information in a...standardised format..so you could score them all automatically on whether they have something or not...and whether it's available...obviously the quality of what they have is a different matter.
	Standards Body Manager: So, the major issue is how, for me...erm...is how do you get that information...err... information about individual organisations' practice in this area...err...because there'd be all sorts of issues around...errmmmmmm... intellectual property rights and competitiveness and preserving competitiveness... erm...in terms of sharing the information, etc.etc, that's...that's always...that's always an issue that I come across.
	International Advertising Director: The only issues that we'd have to consider would be copyright law...anything that was used regarding any of the companies..would have to have been signed off by them...they would have...they would have to be happy for it to be public knowledge...so if they make it public knowledge..then there shouldn't be any problem...other than that...there shouldn't be any other issues.
	International Advertising Director: Constantly updating...that's what...the thing needs to be done with digitally...you need to be constant.
	International Advertising Director: ...when they publish things on their websites anyway...that is public domain and public knowledge..so there is two ways that you could go ..go about it...you could actually take it from their website and you wouldn't even need their permission for that...you could then put it in your own words and say what they have said..and put it through your own filtration unit...or your website..so that no one can say that you've done anything incorrect, and you will not need copyright in that respect because it has come from the company itself...there are a lot of...erm...new tools around at the moment which will..which are known as Aggregators...what they will do is...you give them the sites and the specifics of what you want and the software will find that information ..collate it and take it to your own website.

Design Priorities (contd.) - expert perspective

AFF	International Advertising Director: ...any credibility or credence that can be given...is...erm...gold-dust and needs to be...needs to be had..I suppose...for any credibility and trust to be given..because anyone can put anything on a website...anyone can put anything up there...without any credibility behind you...people don't know what the brand is or what it represents.
	International Advertising Director: ...it's not a problem making that work...it's how you make it user friendly...for the person that's going to be using it and how you get the information across that you need. So, in theory...not a problem.
	Standards Body Manager: The difficulties is also in..in the varying user audience I think you have in mind, because different users will becoming with different perspectives and with different needs to that websites, so they'll..they'll need different entry points..if you like..I think what is useful in any such website is not so much the information it displays..it's..it's the explanation behind that information, it's the level of..of detail, it's the simplicity of the explanation and it's..err..also how..err..the information compares, so how..err..the information..around one company compares..err..against that provided by another company.
	Production Manager: ...people respond to information that's short, sweet and to-the-point...if it's just simple...like, the simple facts of who somebody's with or what they do ...I think that's...without too much details...then that's probably works, because that gives a short, sweet, message...just simple information, something that's not gonna take hours to read over, because people are so busy today, that I think people just want quick information that tells them what it is.
	Retail Manager: ...something simple and straightforward.
	Elected Representative: So...err..keep it simple.
	Chair of an APPG: ...it would have to be a lot, lot simpler even than errmm..bullet-points..I think basic..sort of..messages..I don't know...sort of..animation to advertising type slogans...yeh..yeh..it's a tough ask.
	International Organisation Advisor: ...in these developing countries, because most of time they don't understand what they have to do..it should be very simple, you know..also, it is done in English...in a lot of companies there are only some..few people understanding the language..so it must be in an English for..for...errr...two or second..second or third year students..it should be done in a very simple way..so that even people who have not...a lot of studies..can follow.
	Trade Association CEO: ...good communications are...are built around simplicity..errmm...it's got to be easy to understand...err..you actually get directly to the...err..root of the issue and you try and explain it..err..in a clear and concise way.
	Trade Association CEO: I applaud simplicity and clarity...errr...if you're adding anything...if you're not adding it for a specific reason or value, then why bother?...errmm...I always believe these things should be clear and simple and easy to understand and easy to navigate.
	International Advertising Director: ...it's all about simplicity..it's not about complexity..people want something very simple within two to three clicks they have what they need..so that is where most of the work is going to come.
	CEO of a Sustainability Communications Agency: Three...[clicks before people abandon a web search]...I think.
	Elected Representative: I would have thought the challenge for you is..err..err...you say stakeholders should be able to click on a circle...right...some stakeholders are much better at clicking than others.....yes, that's the problem.
	CEO of a Sustainability Communications Agency: I do think that in order for that information to make sense there needs to be an element of materiality...a business should be focusing on the issues that are material to it.
	Standards Body Manager: ...well, materiality is a very good point..err...a lot of the...a lot of what these organisations focus on, in terms of their sustainability activities, or social responsibility activities..err...material to the nature of their business...err...it's...it's material to their environmental and social impacts.
	Circular Economy Manager: ...here's the three things I want to compare and here's the five companies I want to compare..it pulls it together...and then, when your boss says to you, 'Why did we not get in the door to see those people, why...what happened with that..what went wrong?' or 'Why haven't those people engaged with us?' and you say, 'Well actually..when we look at what their priorities are..and what they have a corporate strategy on..those guys were never going to come to us, because they're not at that stage yet...and vice versa.
	COO of an Auditing Company: If you start putting..erm..environmental impact on..on go [goods]..on better performing products..unless there is some way of comparing that..erm..then..then what does it mean [?] and also if you then say that relatively, you could put a relative percentage..but then obviously..er..the choice of baseline is..erm..is open to..errmm..abuse.

CON	International Advertising Director: ...maybe a comparative feature where you could take two companies and see what they were actually doing against one another...people like to see how...how..erm..they're developing...also maybe something like a league table...we could have league tables of companies that were actually doing better than one another and you could look and see quite simply and quite quickly who's doing what and who's doing it best.
	Fashion Academic: It's got to be attached to a code or standard...otherwise, each brand would have its own set of rules...and it wouldn't be continuity across all brands...you'd want to see the same standard and understand what...whatever it is..that that applies in exactly the same way to all these brands I'm looking at on my website and you put it on the barcode and it comes up and tells you everything you could possibly wish to know about that garment...and then you could press your button..put it into the basket and compare it..and..go on to the next one and compare..the information is there, it just needs linking up...with the systems they've got..to bring it all together.

Design Priorities - consumer perspective

AFF	30s/P5: ...whoever can crack it [CSRS reporting] and appeal to everybody, they're laughing, whoever can tick the boxes.
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A New Communication Framework – fine-tuning the proposal - expert perspective

COG	Web Communications Manager: ...you might have just invented a new way of..of helping organisations centralize their information..and possibly the government as well...I think you've got a very good idea... the website is just a channel...really....I think the important bit is how you STRUCTURE [emphasized] the information.
	International Advertising Director: ...a...erm..generic platform for everyone to come to..who wants to know about sustainability in...in sort of clothing manufacture and what retailers are doing, so you could be...you know...the one-stop-shop for knowing what was going on in that...sort of...field.
	Standards Body Manager: ..there're a lot of tools..around...supply-chain management..err..I think, some sort of a function of..of your website is a new tool that reflects that..allows exchange of such information between supply-chain parties might be useful, but it would be in competition with a lot of other initiatives that are already out there.
	Senior Advisor in Ethical Investment: We've got a similar framework that we've developed for the way we think about..I guess it's kinda like a pyramid..the first layer is the compliance layer and even just getting that in place, is actually really challenging..errmmm..and then the next layer, we call..errmm..'Strategic ESG'...and this is all of the..errmm..you know..it's everything that's strategic and improves social and environmental..errr..how we actually make money through being more sustainable and..empowering workers, and..what we call the..sort of..impact layer which is more like your CSR programmes ..so these are 'What else can we do on top of that core strategic ESG' that is like the icing on the cake..there may not be a brilliant business case for it, but it's something that is very cost effective and can have a huge impact on the lives of people.
AFF	CEO of a Sustainability Communications Agency: ...we quite often use two circles in our work, but we'd have a circle, say on the left which has all the sustainability issues that affect the business...we'd have another one on the right with all the..their core business issues..and then in the middle you'd find those material issues, which is most important for them to act on and also most important things for them to be talking to their consumers about.
	Production Manager: I can see what you're doing...I think that...I can see what you're doing and I think it still has...for me it's almost like a logo, rather than an actual...errmm...it's almost like if you have a circle...a button and that is almost like becoming like a visual logo...if there was a logo type thing...if somebody's Fairtrade then...got a Fairtrade logo on it, you identify with it straight away...it's like people who put Fairtrade on their website, they got the Fairtrade mark...go on a website, you see that straightaway, you don't go down a menu and think 'Oh right, they're Fairtrade'...if they've got that mark, the recognition.
	Elected Representative: Your big difficulties is the emerging trends and responsibilities....the inner circle's straightforward..err..because that's...that's set in legislation...that's set in..largely in legislation...errmm...well, from..from their website perspective, they're wanting to 'tick-the-box' aren't they?...they want to be able to say 'We've done that'...yeh...it's just the real challenge in terms of the...stuff on there...emerging trends and responsibilities that the companies should become involved in...defining what's legitimate and illegitimate within that outer circle is very difficult.
CON	Chair of an APPG: ...if you only look at the inner circle..I wouldn't say that that was the easy bit..it's certainly..you know..not as testing as the others.
	Trade Association CEO: and..err..I ..your mechanism certainly..err..achieves that as an objective...so..yes...I would support the fact that if...if..errr...people had to be made more aware then...actually...err..going from absolute compliance to opportunity is probably the way to allow people to engage in CSR as a..as a principle.
	Chair of an APPG: ...there are some websites that do something similar..I was looking at a few weeks ago..it didn't make the distinction between what they legally have to comply with and other stuff.

A New Communication Framework – fine-tuning the proposal - consumer perspective

CON	30s/P5: Is this model just for big corporate retail, or what?...how's this model going to apply?...but the sector has....in terms of the manufacturing sector, the majority of them [companies] are small SMEs, they're not corporates, so a lot of these guys are never going to come outside of...even the middle bit...so it's a brand, it's not at manufacturing level...it's at retail...this would apply to big corporations, nothing small...to me, all of this stuff is great if you're a big corporate body, but if you're somebody small, they're not going to have either the resources or money or the stuff to do it.
	40s/P3: A company could..err..just have started out and they could just be doing the centre thing and then they could start to do more and then they could..you know..expand the middle ring[intermediate circle],but then, over the years, as they go to the outer ring.the middle ring could be expanding more and more, so it would be a changing picture, it wouldn't be a static thing.
	40s/P3: ...if you had, say five different brands, you could have a brand that had the dark centre and a tiny layer of the...the...the middle bit and then nothing else... and you could go to another brand... and you could have basically what you've got there and it's an instant...you know...if you're comparing the two brands, an instant, sort of, representation of...errmm... okay, they're doing much more than the basic minimum that they need to do, so without even knowing what the things were that they were doing, you know that they're doing a lot more than the other ones, so if it was like-for-like...you're more likely to say 'Well, I'm gonna go for that one', because they're doing more than they need to.
	50s/P2: It's about time...you need to get through information, so if it's layered well, you've got somebody screening it at the start and if you want to research it a bit further it's easy to do that, but it's giving people access to a website where you're getting a fast...you want to know certain things...the first pages are laid out in a way that makes that easy and fast way to find out...because no one's got time nowadays, really, to trawl through...loads of information which is why a newspaper article's great because they are doing it for you.

Suggested Framework Hosts - expert perspective

COG	Standards Body Manager: ...it needs to be an independent site, independently run...err...especially, if it has a comparison element to it, especially if...err...the information that is derived from...from...from the system is...is comparing approaches by different companies
	Web Communications Manager: I would suggest that it's best being on an individual website...or...a repository where individual organisations enter the data on that repository...so it's not taken from a website...it's entered into a central database...which makes a comparison easier to do as well, because you could do a comparison chart...and then all the search would work in the same way...the search results would operate in the same way....a central depository should be more secure than their individual websites anyway...as this is public information, and...you know...it shouldn't really matter about that...the way I would look at doing this, would be to have a central depository...okay...when a number of companies...will add each element of their information to the central depository in a structured manner.
AFF	Elected Representative: ...an NGO is preferable to an official website, because...I mean...the bureaucracy, it is so unbelievably hard to get through the procedural structures once...I mean...I mean, getting them to come up with a simple proposal in terms of doing something...the...err...the care and attention that has to go into it, in order to satisfy all sorts of expectations and requirements on interpretation.
	International Organisation Advisor: ...I think it should be on the independent website...well the trading companies, you always feel that [there is] money behind, so you think that people always think that they trading company wants to...to.. make it nicer in order to do more..bett..better business..errrr...I think the government...the international, let's say, the United Nations would do it okay..then I think people would..would accept it..and be signed by a lot of people, I think.
CON	Circular Economy Manager: I guess the other thing is how would it be funded?...because...what would be in it for [Brand Z] for example, playing Devil's Advocate..they may say 'But we've already got all this information' and if you say 'But we'd think it would be better to have it all together in one place'..they'd say 'But whose going to pay for it?' 'Whose going to do it?'
	Fashion Academic: ...government is taking notice [of CSRS developments], government grants are available.
	Web Communications Manager: ...three areas really....one would be funding councils...one would be central government..because there does seem to be some synergies with central government requirements...and thirdly would be with a commercial..errmm..partner or commercial partners.....funding out there...it is more competitive and I think as part of that competitiveness...you have to show the real benefit of...the benefit to either UK-PLC [United Kingdom as an economic entity] or...or the impact..the..the research has to...the wider community.
	Trade Association CEO: ...clearly, if the...the government believe in CSR and wish to promote it, then...errmm...it is absolutely incumbent on them to provide the information to everybody and anybody who would like to learn about CSR and how to apply it.
	Standards Body Manager: I think you...you needed third party...that independently collects the information and...err...and applies comparison and reports on that comparison independently...so..errmm...I think government led organisations, such as WRAP is probably the most suitable and...err...considering that WRAP in the UK have been tasked with..errm..executing what used to be called the 'Sustainable Fashion Roadmap'.
	Circular Economy Manager: ..well, if we don't say WRAP, we say an independent...then that's more flexible.
	Production Manager: ...if you're trying to get to the end-users and send out a message...I'd say first of all the brand...but secondly, there's so much variation...I mean...you could have it on ours, you could have it on a manufacturing site.
	Retail Manager: I think that it should be on the brand's website..erm..because that's the brand's own version..and from..like from the horse's mouth..as it is..errmm..but I think that it should be on an independent one as well, because surely that is a..like..forgive the saying..but a 'Compare-the-Market' of all of the brands, because they're gonna give right..they're gonna give the assessment relatively [in their favour], compared to other brands..and objectively, whereas H&M, Topshop, any other brand, is gonna dress it [information] up in the nicest way that they can..to promote themselves and to try and..errmmm..like..absolve themselves of anything untoward..an independent website, that assesses all of the brands, it's gonna be the most transparent because it's just facts, it's not opinions, it's not what they want you to believe, it's just objective.
	Circular Economy Manager: I think I..I..I would probably steer away from that [pointing at the brand].
	Web Communications Manager: ...because it's just information...it's content...then it would be possible to have it on multiple locations...I think an organisation WOULD [emphasized] want it on their own websites....however....that information should be pulled from a central repository.



Suggested Framework Hosts - consumer perspective

COG	30s/P5: Brand, I think...most people outside the sector won't know about all those other things [government or independent options]...they won't know...they'll just know the brand.
	50s/P3: I would want it on the brand's site...because that's where you're looking...because that's what's relevant at that point.
AFF	20s/P3: I'd say on the brand's site...I think that...err...the independent one, you would have to be passionate about it to go and find it...it would have to be an interest...you wouldn't...err...myself...I wouldn't go on...I didn't even know there was independent sites for things like that.
	50s/P2: If you've got to access another website, or link, through...you're instantly bored of it, if it's on that website...if you've thought, 'I want to buy something from H&M or Marks and Spencers', you're in looking at jeans, or whatever, and there's somewhere you can link into... I would take the time to do that, if I was having to go into something else that felt 'government like' I probably wouldn't...independent platform possibly, but something that was a government led thing would feel instantly like it was going to take a lot of time.
	50s/P4: [Go-compare]...that would maybe inform you of different brands and different companies that were far more ethical than you thought...which would perhaps lead you to becoming a fan...a customer of them...it might...it might influence you on your...on your purchase.
	50s/P5: Because a [independent] website like that, you would believe to be...not completely unbiased...you know...fairly unbiased.
	60+/P4: I would have thought the Ethical Trading [Initiative]...because I think if it was supported by someone like that, you would take it more seriously probably.
CON	20s/P1: Probably...on the brand's site, because then...you'd be much more likely to see it.
	20s/P2: ...if you put it on the [brands'] website, you would need to do each one individually...I think they would do it [publish information] because they've got to do it, rather than they're choosing to...because they've got to have a minimum standard for the [inaudible word]...that they have to do it...they just don't have to publish it...every company should really be doing it the same...and having the same information.
	20s/P4: ...if it was on the brand website though, it would be people from that brand writing it, so... would they not be a bit more biased? Would they [the brands] not just skip bits...or like if they weren't doing something, they could just not...they wouldn't put 'We're not doing this' they'd just not put it?
	30s/P2: You're less likely to go on [pointing to the independent option].
	40s/P1: Umm...I just can't imagine anybody going on to the government website...to look at that...for the purpose of choosing a brand to shop with...how will people know about it?
	40s/P3: All three [brand, independent or government]...probably the Go-compare type one...the one that's on the brand site...would be good if it was compulsory...if they had to put it on and...you know...so that would be fine, if it was on the brand, because then, as you were going into the different brands...so, but I still think it would need to be more than one...either the government one and the brand one, or the Go-compare and the brand one.
	40s/P4: ...if you've got...if you had the Go-compare one, you'd have it all in front of you...you could just...access.
	50s/P3: ...something like the Green Consumer type guide idea...which was, from my memory, seems to be more cosmetic linked...I would...I would prefer, personally, because I'm not as technical as some of the people in this room...I would go to that kinda source and the popular press, to list it for me, to make it easy and then it sticks in my head and I don't need to look at it again...for me, that would be the ideal or on the news...and I would expect that kind of information to appear in the popular press.
	60+/P1: It's got to be backed by the actual companies themselves, so that they would then say 'Okay, we'll put up that knowledge and so that people can look'...backed by the brand.
	60+/P3: And it would be less likely to be biased, hopefully.

Potential Framework Users - expert perspective

COG	<p>Circular Economy Manager: ...how many of us spend our lives trawling through all this and think...‘Wouldn’t it be great if this was all in one place’ and I think...yeah..that would be great...I guess from my point-of-view..as a user of this potentially, could you do headline reports where you could pull off...I want to compare everyone’s water footprint targets, or I want to compare what everyone is saying about ethics, could the..the..the system collects it and then prints a headline report. If I had all the time in the world, I would make up a file that would be...almost like here are the top twenty companies that I am working with and...here’s all their CSR things...and this is how it links to SCAP, because then I can use that to engage with them when I go to see them.</p>
	<p>Circular Economy Manager: ...I think it would be not only useful for organisations like myself..and..and..and academics, but I think for organisations to look at what their competitors are doing...anything that pulls everything in together and is informative and has the information that I need at a click of a button almost...is..is definitely a benefit...as resource gets tighter, from a..from a funding point-of-view, for people on the ground...we want...want to streamline and everything.</p>
AFF	<p>Chair of an APPG: I think this tool would be really, really good for people...as I say..who are kind of part way there...and know they should be doing something about it.....you know that group of people...who really do care already...errmmm..but then there’s also this other constituency, which is people what don’t know what they don’t know yet [laughs]. I’m talking here about younger people...errmmm..you know people in their 20s...in their early to mid-20s...people won’t know to even go to that site in the first place, because they don’t know that it’s something in there...the kinds of people...who keep saying, ‘Tell me, what can I do?’ ‘Tell me, go on give me some tips...tell me, tell me?’ then you could say ‘Go to X site, and look at their...their three circles thing, and then you will find...you know..a way of comparing the different...’...and we also have to think about others...kind of..‘I’m not interested in that, just take me to the shopping’.</p>
CON	<p>Circular Economy Manager: ...I can see how, for me particularly, this stuff..the middle..the inner circle, I don’t really...necessarily need to know that for my role...I mean, the environment agency or other people would go and look at that part of it. The next bit...what’s important to them [the brands]...there are some organisations who talk a lot about what they do..but actually there are organisations who don’t talk publically about anything...but they’re actually further ahead.</p>
	<p>Trade Association CEO: ...I think the people like the CBI [Confederation of British Industry] and the IOD [Institute of Directors]...errmmm...Chambers of Commerce..errmm...those types of organisations...err..where...errmmm...companies can go and get..err..help and support...err..I would suspect that possibly Trade Bodies..is...is another one that would be useful..err...for us..err..to think about having something similar on our website for our members. So..err..so I would say that it’s...it’s the routes to getting...errr...the access to that information..or...err..err..people having to go to authorities and bodies to get that type of..err..information and to..to understand what the sort of expectation is...errmmm...anybody who supports business is..errrr...can...there has to be somewhere, where..err..people can share and consolidate information and...and be able to give a view and an opinion on it.</p>
	<p>Trade Association CEO: ...the key people who are definably and..err..err.. demonstrably interested in this..err..would be the...errmm...the..err..purchasers... it’s people who actually..err..take those goods, which are made by third parties and put them in their own store...although, every single retailer in the world will, of course...err..deny any rights and hang any problems on the supplier...at the end of the day it’s ‘caveat emptor’ [buyer beware]...if you deal with the wrong people...errm...you might well expect problems...if you deal with the right people, then you won’t get any.</p>
	<p>Retail Manager: ...I think I would probably use it at work for competitors...to see what they’re doing and to see how we measure up to them...I think it would make brands feel a lot more measurable...I think that a lot of brands can be misinterpreted by what they say...so I think it could be quite good to have something like this.</p> <p>Retail Manager: I think the blissfully ignorant people who love the bunny jumpers [angora] probably wouldn’t use it or they would actively choose not to, but then I think that the...like the amount...the majority of people would probably be people kinda on the fence...I think...errmm...people who’ve already made up their minds either way probably wouldn’t.</p>

Potential Framework Users - consumer perspective

COG	<p>50s/P3: For me, that [framework] would be the ideal, or on the news...and I would expect that kind of information to appear in the popular press.</p>
CON	<p>20s/P2: ...I would probably use the first one..[pointing to the inner circle]..to make sure that the company that I was buying from, had the sort of.....ahha...but maybe not the extra things.</p>
	<p>30s/P1: Well I might.</p>
	<p>30s/P4: But you wouldn’t..</p>
	<p>40s/P2: Yeh, I would...it’s all broken down [into sections]...it’s easy to understand.</p>
	<p>40s/P3: Yeh, I think that would, because it’s an instant...you can look at it instantly.</p>
	<p>40s/P5: You don’t have to go and look for anything, it’s there.</p>
	<p>60+/P2: [journalists would use the TCC because] ...they won’t want to have to trawl through all that [H&amp;M sustainability report] will they?</p> <p>60+/P1: ...like clicking on a review...when you’re looking at, for a product and you just...it’s easy, you’re clicking on it, taking on board what it says and make your decision from there.</p>