

How can Corporate Social Responsibility be used as a competitive advantage in the fashion industry?

A comparative study of ZARA, H&M, UNIQLO and Gap to evaluate the relationship between CSR and reputation.

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Author's Declaration

I hereby declare that I am the solo author of this dissertation and it is the result of my own research work for the Master of Business Administration program.

This is a true copy of dissertation for my final module at University of Cumbria, including any required revisions.

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Abstract

This research subject has started from simple question. Why does the Corporate Social Responsibility (CSR) report of fashion industry look like a document for marketing purposes? CSR is an activity for each organization to demonstrate the sustainability of their operations to relevant stakeholders. However, CSR has commercial aspect also. Most major global fashion companies publish a CSR report for both corporate responsibility purposes and as an important part of their marketing strategy. These reports are critical for stakeholders and other smaller organizations to understand what CSR is. Still, it seems awareness of CSR is lacking in fashion industry. This study evaluates the recent major fashion retailer's CSR activities and explores the criteria necessary to gain a competitive advantage from CSR activities.

To evaluate each Fast Fashion company's CSR activities, the seven core subjects from ISO26000 (International Organization for Standardization, 2010) are used as a reference point. ISO26000 is a global guideline of corporate social responsibility that is widely used by top global companies. The Fast Fashion companies have been selected based on their position in the top four of companies in the fashion industry in terms of annual revenue. The evaluation of their CSR activities is based on Bendell's corporate responsibility pyramid (Bendell, 2009) which is used to understand each organization's activity level efficiently.

What were the main findings and consider the theoretical and practical implications please.

The main findings were four points. 1) Using CSR is already advantage and the higher activity level is required to make it competitive. 2) All the organizations installed global standard policies. 3) All the brands are willing to improve social responsibility level. And CSR activities can give the advantage to Fast Fashion even if they are causing the social issue 4) Approaching to stakeholders need strategy.

The implication was to give stakeholders awareness of Corporate Social Responsibility.

The conclusions drawn in the Chapter 5 summarizes and evaluates the existing practice of CSR activities in the fashion industry and provides recommendations

for improvement. Furthermore, there are significant findings to suggest how companies can use CSR as a competitive advantage.

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Best regards,

Yuko

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Chapter 1 Outline

1.1 Introduction

This thesis examines the how Corporate Social Responsibility (CSR) activities by the top four global Fast Fashion companies impact their brand reputation and competitive advantage. The purpose is to increase stakeholder's CSR awareness and suggest appropriate CSR metrics for the organization. The research is focused on two methodologies: (1) Factual Archives and Evidence; and, (2) Primary Data Comparison.

The fashion industry is facing increasing social demand for improved of corporate responsibility due to very serious environmental disasters and human rights violations. As a result, there has been an innovative response from the industry in terms of new CSR activities as public interest in the topic has increased. Public awareness has also led to marketing initiatives to demonstrate ethical and environmental innovation to the shareholders faster innovation for the new CSR activities and the general public.

To clarify the industry's struggles and its collective push to increase CSR activities, this chapter provides a review of basic information such as recent conditions, background, definitions, and methodologies.

Most of large fashion brands must supply products very quickly to adapt to changing tastes and to satisfy consumer demand. The rapid production model adopted by fashion companies today is called Fast Fashion. Looking at the largest fashion companies globally, it's reported that 60% of organizations are now involved in Fast Fashion. (Fast Retailing, 2018)

"Fast Fashion began introducing more collections every year, or every season, or even every week to meet consumer demands for what's trending, mass-producing lower-quality apparel for a lower cost." (Mentalitch, 2018)

1.2 Social issues in the fashion industry

Behind the growth of Fast Fashion, social problems have surfaced like human rights, fair labor practices, prevention and protection from environmental disasters, fair operating practices, consumer safety issues, and community development. (International Organization for Standardization, 2017)

The Intergovernmental Panel on Climate Change (IPCC) has released report of global warming. “The report finds that limiting global warming to 1.5°C would require ‘...rapid and far-reaching...’ transitions in land, energy, industry, buildings, transport, and cities. Global net human-caused emissions of carbon dioxide (CO₂) would need to fall by about 45 percent from 2010 levels by 2030, reaching ‘...net zero...’ around 2050. This means that any remaining emissions would need to be balanced by removing CO₂ from the air.” (Intergovernmental Panel on Climate Change, 2018) Clothing production is a major contribution to this rise in emissions.

“Global retailers work hard to ensure their global corporate standards for safety, labor, sustainability, quality of product and so forth, are adhered to and maintained throughout their supply chain. However, this is still a daily challenge.” (Heale, 2013)

In order to maintain a corporate sustainability, it is essential to make a profit. However, there is possibility that the pursuit of profit leads to other problems. That is why it is important to keep the balance of each area of profit, people and planet for the social sustainability. Elkington showed this explicit vision as Triple Bottom Line (TBL) that indicates the performance of profits, fair conditions with people and the environmental care of planet. (Elkington, 1994)

Turker and Altuntas said in their report, *Sustainable supply chain management in the fast fashion industry: An analysis of corporate reports* that “Although these independent initiatives have significantly improved sustainability practices in the sector, it seems that there is still a lot to do for the concept to be internalized by companies throughout the supply chain and embed them into the core philosophy of the triple bottom line.”. (Turker & Altuntas, 2014, p. 847)

From the view of triple bottom line, the core social issue about Fast Fashion is their business model. There is no doubt about Profit that Fast Fashion making high gain. Their concept is giving desire and appetites to consumer, and filling the demands as fast as possible. This is able to reckon that Fast Fashion chasing profit mainly and less consideration of people and planet. In the view of People, to realize the lower price of products, Fast Fashion needs lowest labor. The most of production areas are developing countries and there are still lots of human rights issues in practice. The review of Planet, producing cheap products is the biggest issue of waste.

“Companies are putting a public face on their corporate social responsibility (CSR) activity, but is it driving customer trial, purchase and loyalty and ultimately brand equity? Too frequently these activities are unconnected or, worst of all, go in opposite directions, which for certain types of companies become catastrophes.” (Blomqvist & Posner, 2004)

Today, publishing a CSR report is a regular activity for most large organizations, and publishing the report has been embraced as a marketing activity. As a result, some CSR reports announce and celebrate new CSR practices even before they are implemented. The author observed a model case when working at a garment accessories supplier. In 2015, the company Fast Retailing (UNIQLO) published Code of Conduct (CoC) documents to describe general human rights and labor practices. The format was made as a declaration to the industry that everyone should follow to the CoC. Fast Retailing suggested all suppliers should get a signature from their top management in support of CoC. No audits were involved. This approach influenced suppliers to help understand what CSR is and the requirements of CSR practices. In addition, the company published a CSR report that explained Fast Retailing was focusing on Supply Chain Management (SCM) with respect to CSR and taking action to make all the suppliers follow the CoC. (Fast Retailing, 2018) Was this series of publications by Fast Retailing just a marketing activity, or was it also CSR? In other words, what are the right criteria to identify a CSR activity?

1.3 Research Subject Organizations and Comparative Studies

This dissertation focuses on social problems that have occurred in the fashion industry and how CSR activities are being undertaken. The analysis and discussion will evaluate how CSR can be used as a competitive advantage. The research subject organizations are ZARA, H&M, UNIQLO and GAP. These are the top four global in Fast Fashion industry in terms of annual revenue.

To define the research subject organizations, here is the 2017 ranking of Fast Fashion companies in terms of sales. All of the companies in the list are global brands.

	Company name	Home Country	2017 Sales (Billion USD)
1	INDITEX (ZARA)	Spain	30.97
2	Hennes & Mauritz (H&M)	Sweden	24.31

3	Fast Retailing (UNIQLO)	Japan	17.34
4	Gap	USA	15.86
5	Limited Brands	USA	12.63
6	PVH (Calvin Klein, Tommy Hilfiger)	USA	8.91
7	Ralph Lauren	USA	6.65
8	NEXT	UK	5.64
9	AMERICAN EAGLE OUTFITTERS	USA	3.80
10	Abercrombie & Fitch	USA	3.49
11	Esprit	Hong Kong	2.04

Table 1.1 Major Global Apparel Manufacturer and Retailer (Fast Retailing, 2018)

Zara and H&M are the biggest Fast Fashion practitioners in Europe and the brands stand for low price and high-fashion clothes. UNIQLO is a Japan based global retail chain that provides high quality basic casual wear at the low price with over 1,900 stores. Gap is a US based global retail brand that provides American casual fashion with lower price.

Jogie and Shukat compared H&M and UNIQLO to evaluate the differences in CSR activity. They have researched how companies complying CSR throughout the supply-chain and which are the main benefits and obstacles of using CSR. (Jogie & Shukat, 2010)

Kozlowski has evaluated 14 apparel brands belonging to a, "...Sustainable Apparel Coalition..." by applying an indicator and score on five categories, product sustainability, design practice, sustainable supply chain management, consumer engagement and business innovation. (Kozlowski, 2012)

1.4 Research Aim of this Paper

This paper is evaluating the CSR activities the four largest Fast Fashion companies. The research aim is to compare their CSR actions, evaluate their social contribution level, and measure the effect of CSR on their reputation. The basic hypothesis is that Fast Fashion cause significant social issue by their business model. The focused social issue is environment.

1.5 Research Objectives

1. To examine and compare CSR activities at the top four Fast Fashion companies.
2. To evaluate and show what is the status each company's CSR activities on the pyramid of Bendell. (2009)
3. To develop recommendations how the four companies can evolve their CSR activities, take social leadership, and turn CSR into a sustainable competitive advantage.

1.6 Research Questions

1. What are the serious social responsibilities for Fast Fashion companies and what CSR activities are being taken by each organization?
2. What level in the Bendell's pyramid of corporate responsibility (Bendell, 2009) are each organization's CSR activities and do these activities enhance the four companies' reputations? Or, is it purely CSR?
3. What are the recommended CSR activities improvements and why?
4. How can CSR be used as a competitive advantage in Fast Fashion and what is the goal?

1.7 Methodology

The purpose of this research component is to gather the facts of archival cases. This includes newspaper articles, NPO's statements, corporate reports, government reports, magazines, general correspondence, and lectures. It will focus on social and cultural problems context in of what has been published in the last 15 years. The key focus will refer to ISO26000 core subjects, (International Organization for Standardization, 2017) and discuss what the requirement of CSR activities for Fast Fashion companies is. By focusing on the fashion industry's actual events that are relatively unknown to the general public, this research will contribute materially and theoretically to the relevant industries and organizations. The data was collected from both past and present is the latest information provided by the companies CSR reports.

ISO26000 core subject is used to analyze and compare the qualitative and quantitative data of each company. Additionally, from the information, this thesis

uses comparative analysis to provide and deduce a better assessment based on what is known about the CSR practices of each company. (International Organization for Standardization, 2010)

The comparative analysis was data and looking for similarities or differences. These deviations compare one organization with another to identify what is evident in one organization but not another.

This paper uses the invariable relative analysis framework to analyze the four organizations similarities and differences between ZARA, H&M, UNIQLO and GAP to seek the improve actions and conditions. The comparison will develop into a conceptual norm that can be used to lead conclusions based on the result of qualitative and quantitative data gathered, such as the ISO26000.

The reason for using this method is to understand the condition of the companies' CSR performance and give recommendation with their CSR goals. This research looked at their activities by evaluating their CSR reports, sustainability reports and policies to evaluate from ISO26000 perspective. This was based on analyzing the CSR activities information the author found the organizations and together with third parties data such as NGOs, journals, research establishment and government bodies. Primary data was also collected and analyzed. For example, in terms of recycling, primary data reveals that ZARA, H&M and GAP collect any brands of cloths but UNIQLO accepts only their own. Secondly, all companies have published numerical data to outline their CSR activities. It would be able to draw conclusions that gave a better understanding of how CSR can be used as a competitive advantage and to what extent.

I) Data of the company

- This is the basis of the report and it focused on the organization's CSR reports and articles about them.

II) Level review on Pyramid (Carroll, 2016) and level comparison on Pyramid (Bendell, 2009)

- This is the main framework used to compare the organizations. The framework is explained and described in the analysis in chapter two.

III) Analyzing each company in terms of what are their activities level

- This is evidence to connect to the CSR activities focus for the companies.

IV) Draw conclusions

- Conclusions from research findings are used as a basis to provide recommendations.

1.8 Dissertation Structure

This report shows CSR theories and the current CSR activities level of fashion industry in chapter one. The review of issues follows to ISO26000 core subjects as evaluation points. (International Organization for Standardization, 2017) Chapter 2 provides a review of literature with definition of relevant subjects based on concepts of CSR and develop the research into Supply Chain Management also. In this chapter, there are arguments how to build competitive advantage with Resource-Based View (RBV). (Barney, 1991) Chapter 3 explains the methodology of reviews and evaluates CSR activities with providing the definition of data collection and the strategy. Chapter 4 shows the result and discussion to obtain the answer of research questions followed by findings of the study. Chapter 5 provides the final conclusion of this study.

1.9 Summary

Since 1950's corporate social responsibility has been discussed by many industries and there is significant progress. Many organizations have found the social problem cases and for greater awareness to CSR to be serious, especially given reputation risk and other pressures of the stakeholders. After the Rana Plaza accident (discussed more in section 2.7), for most of apparel brands CSR became unavoidable and strategically significant. This thesis argues that CSR activities must be evaluated related to the specific vulnerabilities and opportunities of Fast Fashion companies. This research should help clarify the social responsibility of Fast Fashion companies and related organizations and inform a suitable CSR strategy. Nevertheless, there will continue to be other challenges in terms of the industry's overall progress on CSR, the assessment of corporate social performance, and cooperating with stakeholders.

To use CSR is a competitive advantage. The most significant objective is brand reputation. Fast Fashion companies can improve their brand reputation and improve their brand image if their CSR activities are correct and persuasive.

Chapter 2 Literature Review

2.1 Introduction

Research on CSR reports is important indicator of company performance, complementing financial reporting to reduce information asymmetry. (Omran & Ramdhony, 2015) This chapter refers the predecessors' evaluation to build up and support the argument of this report.

In Fast Fashion manufacturing locations, there are concerns about serious impact to environment which results in water pollution and tons of waste, literally. The source of this assertion is from Ryerson University's dissertation, *Environmental Impacts in the Fashion Industry* published by Greenleaf Publishing. (Kozlowski, et al., 2012) This report shows how the supply chain closed to the environment. This supports one argument of this thesis that SCM is a part of CSR.

Kozlowski focuses on fashion industry's structure in what he calls, "...life-cycle...", and its effect on the environment. Life-cycle is defined as, "...consisting of many phases including resource production and extraction, fiber and yarn manufacturing, textile manufacturing, apparel assembly, packaging, transportation and distribution, consumer use, recycling and ultimate disposal.". (Kozlowski, et al., 2012) And Kozlowski, et al. conducted a Life-Cycle Assessment (LCA) to evaluate environmental impact of the whole process of garment manufacturing. In his publication, *Environmental Impacts in the Fashion Industry*, Kozlowski covers all of the relevant organizations and the stakeholders. (Kozlowski, 2012) However, Kozlowski's focus is mainly to develop a CSR indicator for apparel brands, and not to discuss specific cases that show the social impact.

In strategic supply chain management, many of organizations use three strategic tools to manage risk in third-world countries. The first tool is to collaborate with other companies in the same industry, joining international projects or following standards. The second tool is when organizations try to reduce the negative impact of such social, environment or economy risks through CSR projects. The third tool is to convince stakeholders with current activities by emphasizing how they can be beneficial for the local community throughout their supply chain. (Turker & Altuntas, 2014)

Major themes in CSR reports are related to sustainability in supply chain management: economic, environmental and social. In a CSR report, there are indicators of the organization's emphasis and it has an impact on SCM and other areas within the firm. (TATE, et al., 2009)

The activities and purpose of SCM and CSR intersect and overlap in the area in the risk management.

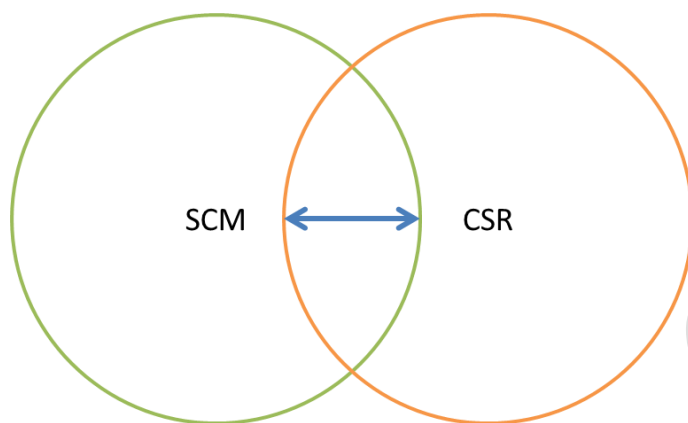


Figure 2.1 Relationship between SCM and CSR

2.4 Defining Corporate Social Responsibility

CSR has evolved since 1950's. In 1953, Bowen published *Social Responsibilities of the Businessman*. In his book, Bowen defined social responsibility, "Synonyms for social responsibility are 'public responsibility,' 'social obligations,' and 'business morality.'" (Bowen, 1953, p. 6) CSR theory and practice was begun in the 1960's in the United States of America, especially after the civil rights movement, consumer rights movement, environmental conservation movement and gender equality movement. (Carroll, 2016)

Davis defined CSR as a company's social responsibility for business decisions to be justified as having a likelihood of bringing long-run economic gain and non-economic response on his book, *Can Business Afford to Ignore Social Responsibilities?* (Davis, 1960)

Frederick argued on his book, *The Growing Concern Over Business Responsibility*. Business responsibility must meet several requirements of criterion of value, economic production, distribution, economic growth and development on a broad social scale. (Frederick, 1960)

Walton published *Corporate Social Responsibility* and told that social responsibility recognizes the closeness of the relationships between the corporation and society and actualizes the relationships must be kept in mind by top management. (Walton, 1967)

Carroll explained that CSR accelerates in the 1970s because of social impacts on his article, *A History of Corporate Social Responsibility: Concepts and Practices*. (Carroll, 2008)

Heald concerned social responsibility as business themselves and experience. He mentioned that the meaning of the concept of social responsibility in the actual policies. (Heald, 1970)

“In the 1980’s, the focus on developing new or refined definitions of CSR gave way to research on CSR and a splintering of writings on alternative or complementary concepts and themes such as corporate social responsiveness, corporate social performance, public policy, business ethics, and stakeholder theory/management, just to mention a few.” (Carroll, 2008)

Jones defined CSR in 1980 on his article, *Corporate Social Responsibility Revisited, Redefined*. “Corporate social responsibility is the notion that corporations have an obligation to constituent groups in society other than stockholders and beyond that prescribed by law and union contract.” (Jones, 1980)

In the 1990’s, CSR concept included corporate social performance (CSP), stakeholder theory, business ethics, sustainability, and corporate citizenship. (Carroll, 2008)

By the 2000s, the emphasis on theoretical contributions to the concept and meaning of CSR had given way to empirical research on the topic and a splintering of interests away from CSR and into related topics such as stakeholder theory, business ethics, sustainability, and corporate citizenship. (Carroll, 2008)

CSR can be defined “...economic, legal, ethical, and discretionary expectations that society has of organizations at a given point in time.”. Carroll and Schwartz have broken down CSR into four aspects of social responsibility. (Carroll & Schwartz, 2003)

“Corporate social responsibility is defined as a business system that enables the production and distribution of wealth for the betterment of its stakeholders through the implementation and integration of ethical systems and sustainable management practices.” (Smith R. E., 2011)

“CSR is about how companies manage the business processes to produce an overall positive impact on society.” (Baker, 2004)

This is showing that CSR, Business Ethics and Sustainability are closely related. Moreover, CSR is expected to include Business Ethics and Sustainability. Thus, CSR covers widely responsibilities in the ethical areas.

	CSR	Business Ethics	Sustainability
Object	All stake holders	Commercial organization	Organization and the stake holders
Purpose	To deal effectively and fairly with stake holders	To address the moral features	To keep the environmental protection and economic practice
Successful Action	Fair to stake holders	Legally clear	Save environment

Table 2.1 Comparison of CSR, Business Ethics and Sustainability (Nakahata, 2018)

2.5 Carroll’s Pyramid

Carroll portrayed the four components of CSR. He explained that the pyramid is not a perfect metaphor as same as any, but it intends to portray that the total CSR of business organizations distinct components that, taken together, constitute the whole. “Though the components have been treated as separate concepts for discussion purposes, they are not mutually exclusive and are not intended to juxtapose a firm's economic responsibilities with its other responsibilities. At the same time, a consideration of the separate components helps the manager see that the different types of obligations are in a constant but dynamic tension with one another.” (Carroll, 1991)

1) Economic responsibilities

“As a fundamental condition or requirement of existence, business have an economic responsibility to the society that permitted them to be created and sustained. The organizations produce and sell the goods and service for the needs and desires only. The achievement goal focus is notion of maximum profits.” (Carroll, 2016)

In the Economic Components of Corporate Social Responsibility, five points of Legal Components are below.

1. Performing in a manner consistent is important with maximizing earnings per share.
2. To commit being as profitable as possible is important.
3. Maintain a strong competitive position is important.
4. Maintain a high level of operating efficiency is important.
5. To be defined as a consistently profitable successful firm is important.
(Carroll, 1991)

II) Legal responsibilities

“Society has not only sanctioned businesses as economic entities, but it has also established the minimal ground rules under which businesses are expected to operate and function.” These ground rules include performing with expectations of government, law, local regulations, legal obligations and minimal legal requirements. The pursurement is within the framework of the law. (Carroll, 2016)

In the Legal Components of Corporate Social Responsibility, five points of Legal Components are below.

1. Performing in a manner consistent with expectations of government and law is important.
2. To comply with various federal, state, and local regulations are important.
3. To be a law-abiding corporate citizen is important.
4. To be defined as a successfully fulfills its legal obligations firm is important.
5. To provide goods and services that at least meet minimal legal requirements are important. (Carroll, 1991)

III) Ethical responsibilities

“Although economic and legal responsibilities embody ethical norms about fairness and justice, ethical responsibilities embrace those activities and practices that are expected or prohibited by societal members even though they are not codified into law.” (Carroll, 1991) The expectation holds that laws are essential but not sufficient. The organizations conduct their affairs in a fair way

with proactive efforts. It embraces those activities, norms, standards and practices even if those norms are not formally enacted in law. (Carroll, 2016)

In the Ethical components of corporate social responsibility, five points of Ethical Components are below.

1. Performing in a manner consistent is important with expectations of social mores and ethical norms.
2. To recognize and respect new or evolving ethical/moral norms adopted by society is important.
3. To prevent ethical norms from being compromised in order to achieve corporate goals are important.
4. To be defined as a good corporate citizenship which doing what is expected morally or ethically are important.
5. To recognize that corporate integrity and ethical behavior go beyond mere compliance with laws and regulations are important.
(Carroll, 1991)

IV) Philanthropic responsibilities

“Corporate philanthropy includes all forms of business giving. Corporate philanthropy embraces business’s voluntary or discretionary activities. It normally expected by business today and the everyday expectations of public as voluntary or discretionary.” (Carroll, 2016)

“The distinguishing feature between philanthropic and ethical responsibilities is that the former are not expected in an ethical or moral sense.” (Carroll, 1991)

In the Philanthropic components of corporate social responsibility, five points of Ethical Components are below.

1. Performing in a manner consistent is important with the philanthropic and charitable expectations of society.
2. To assist the fine and performing arts are important.
3. Managers and employees participate in voluntary and charitable activities within their local communities are important.
4. To provide assistance to private and public education institutions are important.

5. To assist voluntarily those projects that enhance a community's "...quality of life...", are important.

(Carroll, 1991)

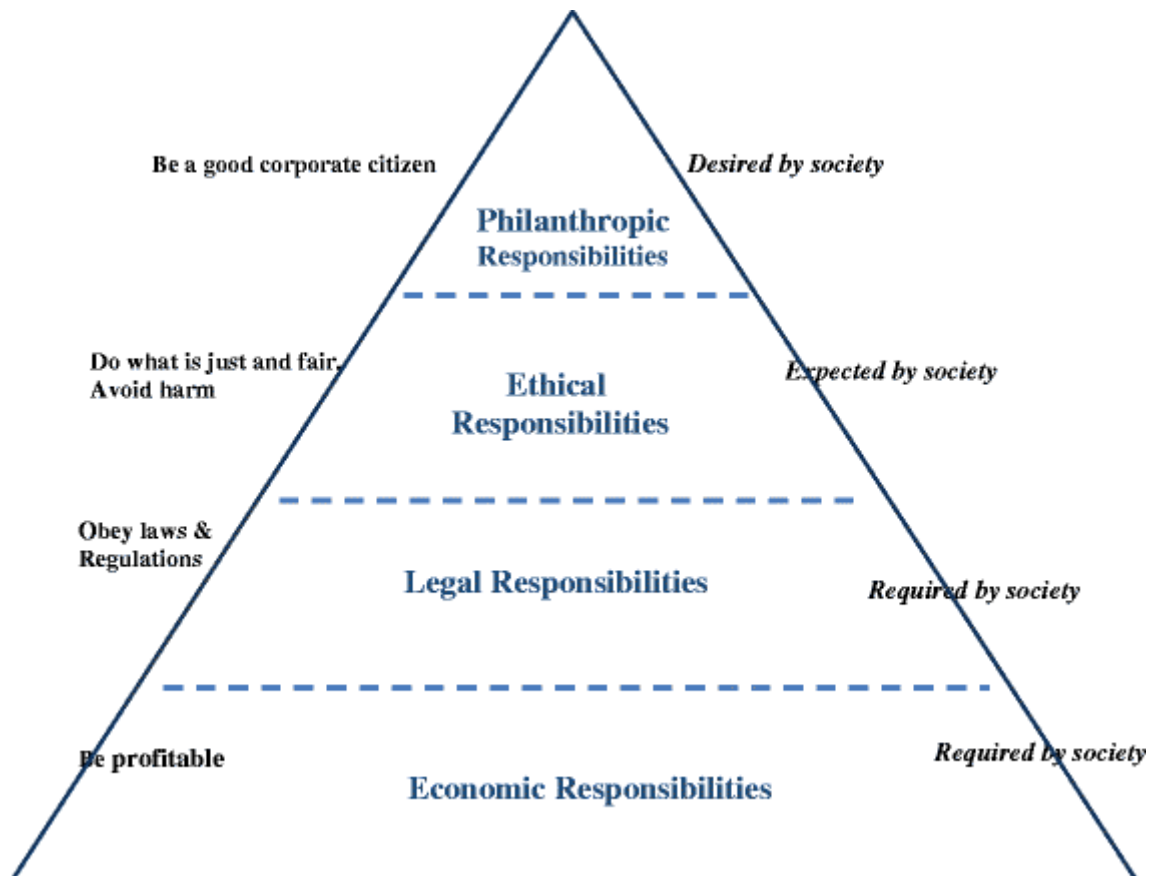


Figure 2.2 Carroll's pyramid (Carroll & Schwartz, 2003)

2.6 Supply Chain Management (SCM)

In 1986, Council of Logistics Management (CLM) reviewed that SCM is not appreciably different from the understanding of logistics management. CLM defined SCM as, "The process of planning, implementing, and controlling the efficient, cost-effective flow and storage of raw materials, in-process inventory, finished goods, and related information flow from point-of-origin to point-of-consumption for the purpose of conforming to customer requirements." (Council of Logistics Management, 1986) That is, SCM has reviewed as logistics outside the firm to include customers and suppliers. (Lambert & Cooper, 2000)

“Supply chain management (SCM) is the active management of supply chain activities to maximize customer value and achieve a sustainable competitive advantage.” (NC State University, 2018) It presents most effective and efficient ways to multiple organizations. The SCM activities cover all of the production related of development, sourcing, production and logistics. (NC State University, 2018)

SCM region contains sustainability and the competitive advantage. Also human rights, labor practices, environment, fair operating practices, consumer issues and community involvement and development (International Organization for Standardization (ISO) , 2017) are the abreast management subjects for supply chain. This signifies SCM and CSR are relatively close relationship in the firm and both are significant key factor for managers.

2.6 What is competitive advantage?

CSR report has a marketing aspect because social interest has become higher, thus there are stakeholders demand for sustainability. In the review of Corporate Responsibility Movement (Bendell, 2009), taking Social Leadership would be a significant advantage to lead the industry’s awareness and give the good manner effect. This practice could be a competitive advantage to review the corporate ethical contribution. Bendell has demonstrated the evolving level of corporate responsibility. He installed pyramid and the bottom of the evolving social responsibility is Philanthropy. (Bendell, 2009) Compare to Carroll, the bottom line, Philanthropy is highest on Carroll’s pyramid. (Carroll, 1991)

CSR activity is a respond to social pressures that it is the morally right thing to do. (Brunsæl, 2009) It is frequently said that MNCs are making systematic efforts at growing a wide spectrum of trusty-based stakeholder relationships grounded in the greater appreciation and sensitization to risks and influence associated with non-responsible action and the competitive advantages of responsible social action. (Jamali, 2008) There will be a description of competitive advantage in Bendell’s (Bendell, 2009) five aspects.

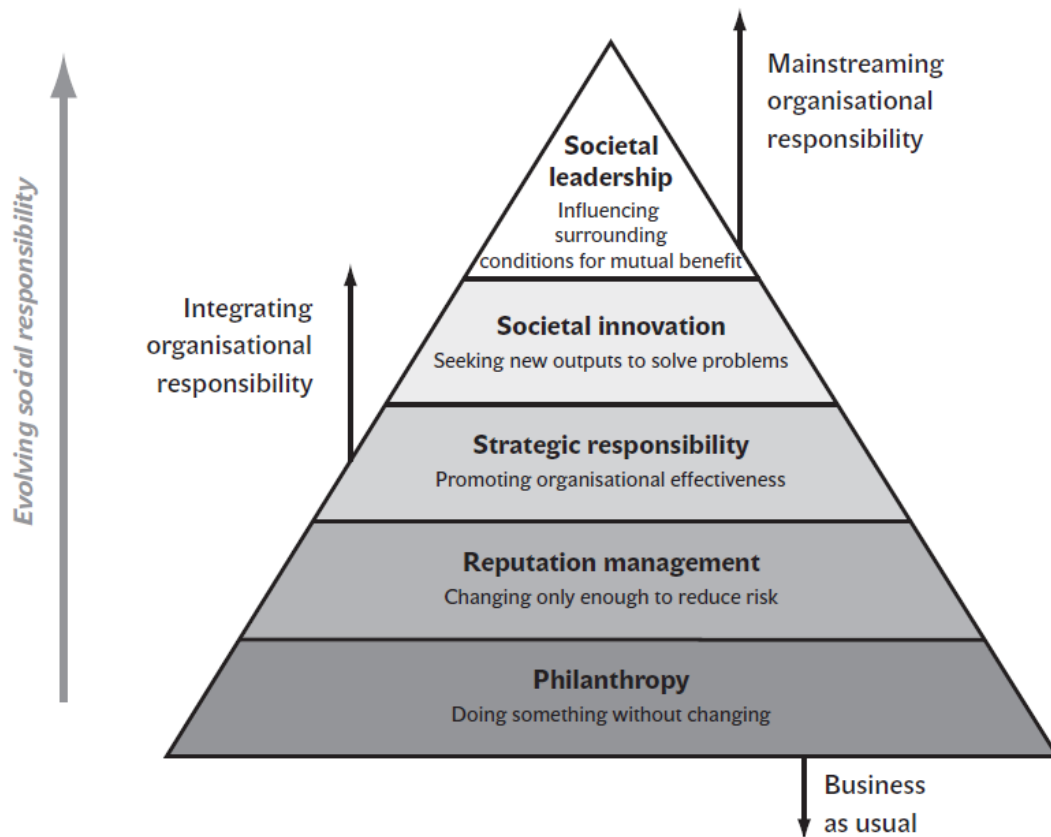


Figure 2.3 The Corporate Responsibility Pyramid (Bendell, 2009)

Barney issued Gaining and Sustaining Competitive Advantage. He argued the firms possess resources, subset of which enables them to achieve competitive advantage, and a subset of those that lead to superior long-term performance. (Barney, 2002) He introduced four empirical indicators of the potential of organization resources to generate sustainable competitive advantage. The framework analyzes the potential of a broad range of firm resources to be sources of sustained competitive advantage from the view of Value, Rareness, Imitability, and Substitutability. (Barney, 1991)

2.6.1 Value Resources

Organization resources are only able to be a source of competitive advantage or sustained competitive advantage when they are valuable. Resources are valuable when they enable an organization to conceive of or implement strategies that improve its efficiency and effectiveness. The organization attributes shall be valuable in order to be considered resources of sustained

competitive advantage which points to an important complementarity between environmental models and resource-based model. (Barney, 1991)

2.6.2 Rare Resources

“A firm enjoys a competitive advantage when it is implementing a value-creating strategy not simultaneously implemented by large numbers of other firms.”

(Barney, 1991) The rare valuable organization resources are absolutely unique among a set of competing and potentially competing organizations, those will generate at least a competitive advantage and may have the possibility of generating a sustained competitive advantage. (Barney, 1991)

2.6.3 Imperfectly Imitable Resources

As a competitive advantage, valuable and rare organizational resources are not enough to be strategic innovators. In strategy other firms could not conceive or not implement or both would be competitive advantage. The resource-based views of competitive advantage are not only organizations intrinsically historical and social entities, but that their ability to gain and exploit some resources depends upon their place in time and space. “Once this particular unique time in history passes, firms that do not have space-and time-dependent resources cannot obtain them, and thus these resources are imperfectly imitable.” (Barney, 1991)

2.6.4 Substitutability

“The last requirement for firm resource to be a source of sustained competitive advantage is that there must be no strategically equivalent valuable resources that are themselves either not rare or imitable.” (Barney, 1991) Substitutability should be able to take at least two forms, implement similar resource of another organization and from other organizations charismatic leader’s resource of a formal planning system may be strategically equivalent and thus alternative for one another. (Barney, 1991)

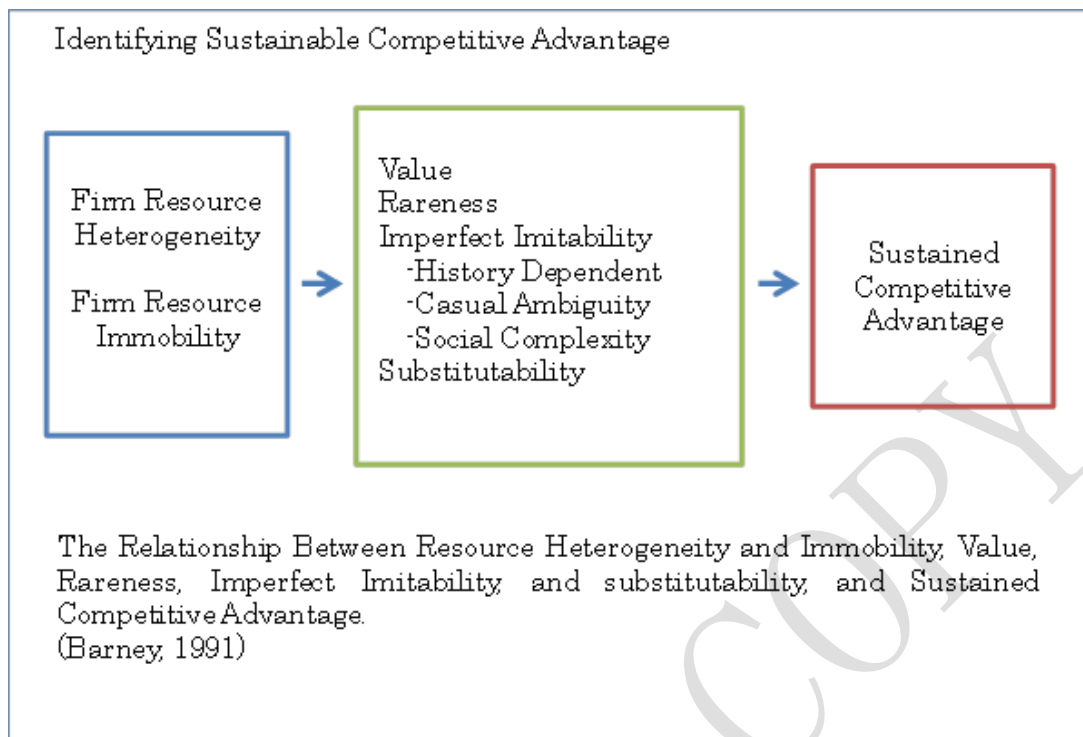


Figure 2.4 The Relationship Between Resource Heterogeneity and Immobility, Value Rareness, Imperfect Imitability, and Substitutability, and Sustained Competitive Advantage. (Barney, 1991)

2.7 How can CSR be used in achieving competitive advantage?

Most Fast Fashion companies do not own their factories. They outsource manufacturing to a vendor. The factory management responsibility was under the factories; therefore the Fast Fashion companies have not taken the responsibility for labor practices, human rights, and the environment. As a result of high pressure of lowest cost and short delivery time, Fast Fashion Companies made huge financial profit. Almost all of the stress of low cost and the short delivery times were put onto production labors.

In 2013, a building, Rana Plaza collapsed in Bangladesh. The victims were over 1,100 workers who were working at the garment factory. (Human Rights Watch, 2017) After the accident, the consumers in US and EU have focused on what is happening in the developing country. Because the consumers' consciousness has become more severe, Fast Fashion companies have been forced to respond to improve the working environment at contractor factories as of Supply

Chain Management (SCM). However the CSR movement attitude is to rely on the each individual organization. To be an organization which considers the human rights, labor and environment would be a competitive advantage to use the CSR achievement. (Ito, 2016)

In the literature review, this study applied legitimacy theory and social contract theory to identify the advantage of CSR. Legitimacy theory suggests CSR disclosures are a process of legitimation; social contract theory implies some indirect of business towards society between business and society. (Omran & Ramdhony, 2015)

Because of the stakeholder's demand, organizations are required to consider the business ethics of corporate social responsibility. According to Bowen, "The obligation of business man to pursue those policies, to make those decisions, or to follow those lines of action that are desirable in terms of objectives and values of our society." (Bowen, 1953)

Today corporate reputation and brand image have become more important as markets became more competitive and corporate image/reputation more vulnerable. (UK Essays, 2013) Smith and Taylor argued as marketing aspect, "Corporate image is a result of everything a company does or does not do." (Smith & Taylor, 2004) This is one of the reasons why organizations release the CSR report and there are appropriate and inappropriate actions as corporate social responsibility movement.

Altogether, CSR activities can be significant competitive advantage for brand reputation. However, there is a risk to acquiescence the cause of social issue.

2.8 CSR through SCM in the fashion industry

In *Sustainable Supply Chain Management in the Fast Fashion Industry: An Analysis of Corporate Reports*, Turker and Altuntas pointed that Fast Fashion and the supply chain in developing countries had not been adequately reported yet in depth in the available literature. (Turker & Altuntas, 2014)

As for the CSR in the fashion industry, Turker and Altuntas described, "...sustainable supply chain management (SSCM)..." to evaluate the relevant organizations with triple bottom line. (Elkington, 1994) SSCM has added, "...sustainability..." perspective to supply chain management (SCM), and SCM could be defined as, "The management of material, information and capital flows as well as cooperation among companies along the supply chain while taking goals from all three dimensions of sustainable development...into account which

are derived from customer and stakeholder requirements.” (Seuring & Müller, 2008) Turker and Altuntas emphasized that the supply chain is totally different if the industry was dissimilar. Then their aim was Fast Fashion structure, and to explain about fashion industry’s history. Although the title mentions about sustainability, the analysis is only focused on the transformation of the Fast Fashion industry’s supply chain structure as an overview. As a result, it is not concrete about which organizations take what kind of action for sustainability.

The similarity of Kozlowski, et al., and Turker & Altuntas are focusing whole of the picture of Fast Fashion industry’s structure with relevant stake holders.

2.9 Brand reputation and CSR

Jogie & Shukat argued comparison of CSR activities between H&M and Uniqlo at *How do Global Retail Companies utilize Corporate Social Responsibility (CSR)?* (Jogie & Shukat, 2010) They have reviewed the both organization’s CSR report and found that both companies promoting sustainable development policies and initiatives but the information is not enough about environment. Also they pointed in terms of labor practices that both companies doesn’t have any frame work implemented to break down to show the fact information of employment condition. They concluded that the both companies are trying to distance from negative publicity. (Jogie & Shukat, 2010)

For consumer to make a choice to purchase the brand, CSR attribute could be consideration if the brand had anti CSR issues, it would be part of the brand. Organizations must employ the demand of CSR attribute to achieve or sustaining a competitive advantage. (McWilliams & Siegel, 2011)

Customer satisfaction, reputation, competitive advantages are variables to show why and how CSR influences organization performance positively. Better reputation and competitive advantage are context of increased customer satisfaction after engaging in CSR. The goal of many firm’s strategies is to achieve a sustainable competitive advantage. One of the business strategies of CSR is undertaking to build a good position for organizations in an extremely competitive market. (Saeidi, et al., 2014)

Their research is supporting the CSR report is directly related to marketing. However, their evaluation subject was limited to only H&M and Uniqlo, and their conclusion was extremely positive about reducing CO2 emissions by both organizations. This is a somewhat contradictory assertion from their main

hypothesis, because Fast Fashion is in fact a major contributor to excess CO2 emissions.

2.10 Theoretical Framework, ISO26000

ISO26000 is an international national standard on the social responsibility of the organization issued by ISO (International Organization for Standardization: Headquarter in Geneva) on 1st November 2010. It was the first time as ISO standardization to take the multiple stake holder process for the development of ISO26000, and delegates from a wide range of sectors participated in the discussion. (Social Responsibility NPO/NGO network, 2012)

Companies relationship to the society and environment in the business operation is a critical factor in the organizations ability to continue to operate effectively. (International Organization for Standardization, 2010)

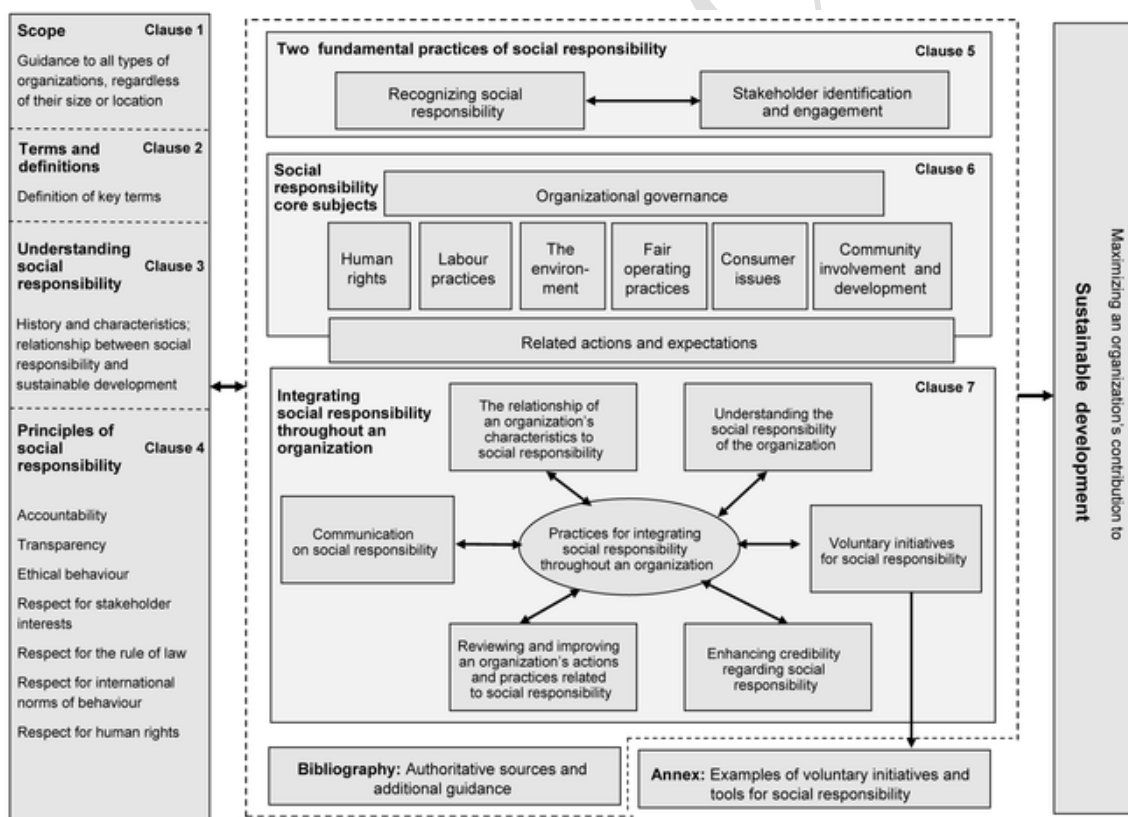


Figure 2.5 ISO26000 framework (International Organization for Standardization (ISO) , 2017)

The measurement of the firm performance is being generated in common. ISO26000 is a guidance of business and organizations operation in a social responsible way. Launched in December 2013, the International <IR> Framework supports integrated thinking, decision-making and actions that focus on the creation of value over the short, medium and long term.” (International Organization for Standardization, 2015)

l) Executive Summary of IR

- > ISO26000 and the International IR Framework help companies in understanding and increasing the value for stakeholders through promoting integrated idea.
- > ISO26000 is an international leading guidance on social responsibility for firms.
- > IR framework expedite brief communication about how a company’s strategy, governance, performance and prospects, in the coherence of its external environment, lead to the increasing value in the short, medium and long term. IR applies theory and concepts that are focused on bringing greater brief and efficiency to the reporting chain, and adopting merged thinking as a way of breaking down internal isolation and reducing repetition.
- > IR provides a comprehensive framework for structured thought and reporting, ISO26000 provides detailed guidance for organizations how to develop and implement the thinking. (International Organization for Standardization, 2015, p. 1)

II) Social responsibility: Seven core subjects
ISO26000 identifies seven core subjects of CSR standards, Human rights, Labor practices, The environment, Fair operating practices, Consumer issues, and Community involvement and development.

Social responsibility: 7 core subjects



Figure 2.6 ISO26000 seven core subjects (International Organization for Standardization, 2010)

III) The key concepts of IR

> Create value for the organizations and other stakeholders.

> To increase, decrease or transform of capitals through the firm's activities and outputs. The capitals categorize as financial, manufactured, intellectual, human, social and relationship, and natural.

> The process of value creation at the firm.

(International Organization for Standardization, 2015, p. 7)

2.11 Conclusion

The literature review finds Corporate Social Responsibility and Supply Chain Management overlap in the area of risk management. Fast Fashion companies must expand and promote their CSR activities to maintain a competitive advantage that can increase their brand reputations. However, there is a fact that Fast Fashion is causing serious social issue at the behind of their CSR activities. CSR activities have effect to reduce the significant social issue.

The next chapter will be focused the analysis to find clear evaluation and introduce possible changes to the four Fast Fashion companies to increase their value and the competitive advantage.

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Chapter 3 Methodology

3.1 Introduction

This chapter explains the methodology to evaluate Corporate Social Responsibilities in practice with Documents and Records, Observation and Online survey. The aim of the research is to explore competitive advantage of CSR in Fast Fashion. In addition, the study seeks comparison of CSR performance based on data collected from recent CSR reports, look at ways to improve CSR, and the possibility to develop a competitive advantage from CSR activity. The physical research was conducted in Tokyo, Japan.

3.2 Nature of Research

In the nature of the study, to evaluate the fact of CSR activities from the four Fast Fashion companies was necessary. The basic resources were taken from secondary data that has disclosed by each organization as latest CSR report. To investigate recent CSR activities, the time horizon has taken longitudinal review which based on 2018 or latest which rely on the issued date of the CSR report. To collect the factual evidence with experiment, ethnography, case study, narrative inquiry, and grounded theory were not suitable to evaluate the recent CSR activities. Therefore, sampling strategy was determined to install factual archival research, observations and survey. The archive was CSR reports, and observations target was each retailer's shops in Tokyo, and the survey was taken from stakeholders. To seek the advantage of CSR usage, the general data comparison as mixed method complex has been chosen with using ISO26000 core subjects' framework. The approach took induction and the philosophy installed positivism as a result.

As a philosophy, positivism accompany to the view that only, "...factual..." knowledge acquired through observation (the senses), including measurement, is reliable. The researcher's role is limited to data collection and interpretation in an objective way in positivism study. Usually in these types of studies find observable and quantifiable. (Dudovskiy, 2011)

"As a philosophy, positivism is in accordance with the empiricist view that knowledge stems from human experience. It has an atomistic, ontological view of the world as comprising discrete, observable elements and events that interact in an observable, determined and regular manner." (Collins, 2010)

3.3 Source of Data

3.3.1 Secondary Data

In order to analyze data found in the top four Fast Fashion companies CSR reports, the decision was to use the seven core subjects of ISO26000. Although each CSR report has a different name (annual report, sustainability report, and global sustainability report), ISO26000 is clearly the most recognized international social responsibility standard and most organizations apply the framework.

As of secondary data, CSR reports and corporate policies have used to this study. CSR reports and corporate policies were published by each of the four Fast Fashion companies annually to introduce their activities to stakeholders. Each organization's reports are below:

>ZARA: Annual report, Corporate Social Responsibility Policy and Corporate citizenship policy

>H&M: Sustainability report

>UNIQLO: Human rights policy, Code of Conduct and Sustainability report

>GAP: Global Sustainable Report

In the nature of this research, secondary data has put as first priority because to review the internal report from each organization is indisputable and significant. The CSR report from each organization is used as secondary data to collect the source information of ISO26000 seven core subjects, Organization, Human rights, Labor practices, Environment, Fair operating practices, Consumer issues, and Community involvement and development. (International Organization for Standardization, 2010) This research employs a mixed method complex to secondary collection using both the qualitative and quantitative techniques. Data was obtained from the documents and records strategy.

“CSR reports go beyond the financial facts and figures of interest to investors to describe a company's relations with the full range of its stakeholders: employees, customers, communities, suppliers, governments, and the environment.” (Lydenberg & Wood, 2010)

“Secondary data is research data that has previously been gathered and can be accessed by researchers. The term contrasts with primary data, which is data collected directly from its source.” (Rouse, 2017)

The advantage of secondary data is reviewing each of the four Fast Fashion company’s recent CSR activities quickly, especially the CSR reports are generally focused on sustainability view and the sources are reliable because the report has directly issued by the organizations. However, the disadvantages are possibility of the nature of the source which could be subjective rather than objective.

3.3.2 Primary Data

“A primary data source is an original data source, that is, one in which the data are collected firsthand by the researcher for a specific research purpose or project.” (Salkind, 2010)

Primary data was obtained from direct observations and a semi-structured online survey. The direct observations method was used owing to see the fact of the Fast Fashion companies from observing the 12 shops in Tokyo to fulfill seven core subjects related information and semi-structured survey with SNS or email bases have used to investigate the organization’s reputation from stakeholders. “Primary data can be collected in a number of ways. However, the most common techniques are self-administered surveys, interviews, field observation, and experiments. Primary data collection is quite expensive and time consuming compared to secondary data collection. Notwithstanding, primary data collection may be the only suitable method for some types of research.” (Salkind, 2010)

An advantage of this primary data is to review the fact with the observations that investigate and validate the practice of CSR activities and query directly to the stakeholders. These were excellent research methods as they yield information about the present condition. Disadvantages of primary data are respondent bias and the questionnaire design limits the scope of the response.

3.4 Research Techniques

“Qualitative and quantitative research have philosophical roots in the naturalistic and the positivistic philosophies, respectively. Virtually all qualitative researchers, regardless of their theoretical differences, reflect some sort of individual phenomenological perspective.” (Newman & Ridenour, 1998)
Newman and Ridenour argued that the qualitative approach is used for

observing and interpreting fact with the aim of the developing theory that explain the experience. Quantitative approach is applied for beginning theory or hypothesis, and test for confirmation or disconfirmation of the hypothesis. (Newman & Ridenour, 1998)

The observation is technique which used in qualitative research of 12 shops visiting of ZARA, H&M, UNIQLO and GAP in Tokyo to confirm the present recycle activities, and community involvement and development. Observation is particularly useful in those cases where information collected using documents and records survey methods were fallen short of reflecting the full nature of a given trend. (PMR Consulting and research, 2018)

A survey technique consists of obtaining information from a respondent on the basis of a pre-prepared questionnaire. Online surveys involve respondents answering questions and recording answers on electronic questionnaire. The interviewer's role in research conducted using questionnaires is limited to approach interviewees and provide questionnaires to respondents. (PMR Consulting and research, 2018)

The survey respondents were randomly selected from social networks such as LinkedIn, Facebook and Twitter. Respondents were qualified on the basis of their relationship with ZARA, H&M, UNIQLO and GAP. The closed-ended questions with star rating scales were captured and recorded on digital source through online survey tool. This technique was implemented to collect information that was not available from official documents.

Overview Of Different Data Collection Methods	
Technique	Key Facts
Interviews	<ul style="list-style-type: none"> > Interviews can be channeled in person or over the telephone > Interviews can be conducted formally (structured), semi-structured, or informally > Questions should be focused, explicit, and promote open-ended responses > Interviews are mainly qualitative initially
Questionnaires and Surveys	<ul style="list-style-type: none"> > Responses can be analyzed with quantitative methods by allotting numerical values to Likert-type scales > Results are generally more easily (than qualitative techniques) to analyze

	<ul style="list-style-type: none"> > Pretest/Posttest are comparable and analyzable
Observations	<ul style="list-style-type: none"> > Admit for the study of the activities of a situation, frequency tallies of target behaviors, or other conducts as evinced by needs of the assessment > Suitable source for providing collateral information about a particular group, can use video to supply documentation > Can create qualitative (e.g., narrative data) and quantitative data (e.g., frequency counts, mean length of interactions, and instructional time)
Focus Groups	<ul style="list-style-type: none"> > A facilitated group interview with individuals that have something mutual > Integrate information about combined forecasts and opinions. > Answers are often assorted into categories and analyzed thematically
Ethnographies, Oral History, and Case Studies	<ul style="list-style-type: none"> > Involves studying a single phase > Examines people in their general settings > Uses a combination of techniques such as inspection, interviews, and surveys > Ethnography is a more holistic approach to appraisal > Researcher can become a confusing variable
Documents and Records	<ul style="list-style-type: none"> >Comprise of examining existing data in the form of databases, meeting minutes, reports, attendance logs, financial records, newsletters, etc. >This can be lower cost to gather information but may be an incomplete data source.

Table 3.1 Data collection method (University of Minnesota, 2018)

As of alternate technique, employee interviews were considered. However, it was not possible to access employees in all the Fast Fashion organizations.

3.4.1 Qualitative Research

To build trust and theory, qualitative research has been especially important. Qualitative methods usage allows respondents to define what they mean by

trust. The advantage of qualitative research is to access large number of information and the disadvantage is time period to access the subjects. (Saunders, et al., 2009)

In this study, the qualitative research has applied to understand the four Fast Fashion company's CSR activities and analyze the fact on several part of ISO26000 core subjects. An advantage of the qualitative research used was to review the each organization's CSR activities widely in the holistic approach, and the disadvantage was that the quality of the data gathered was highly subjective. To analyze the qualitative data, Dynamic Concept Analysis (DCA) has used.

3.4.2 Quantitative Research

Quantitative includes a wide range of scales and measures. It has been explored using surveys of 'real world situations' or through laboratory examinations. Questionnaire surveys have been applied to explore all elements of reliance research. Research on social common trust has been general across a wide range of countries. (Saunders, et al., 2009)

This study conducted an online survey through social networks and emails to evaluate fashion retailer's CSR activity reputation with using evaluation scales. The questionnaires used a star rating scale with sample size of n=100 in English and Japanese. The data was collected and summarized via survey platform, named Survey Monkey. The advantage of quantitative data is to provide a numerical measurement, and the disadvantage is that it's a somewhat superficial observation. However, it works well for a measurement of each Fast Fashion company's reputation.

3.5 Data collection

As a qualitative research, Documents and Records technique has used that reviewing each organization's CSR reports which name had variety and described their recent CSR activities. Applying to this research, the source has chosen for necessary information and this was efficient source because of the reports purpose were to publish the CSR activities. There was issue that this source could be incomplete data source because of the subjective report. (University of Minnesota, 2018) However, all the four Fast Fashion companies are a listed company thus the official report could be considered reliable.

Also as qualitative research, observation data has collected by author directly with visual inspection at each Fast Fashion company's retail shop. The purpose to use observation was to study of the activities of a situation, and as evidence of the assessment. (University of Minnesota, 2018) This was similar with mystery shopper's inspection that the investigator visits the target shop. The research target was reviewing of recycle condition at the shops if the collection circumstances were same with the disclosed report and evaluate if there was improvement point.

"Quantitative research is 'Explaining phenomena by collecting numerical data that are analyzed using mathematically based methods (in particular statistics)'." (Muijs, 2010) As a quantitative research, questionnaire survey has applied. "Responses can be analyzed with quantitative methods by allotting numerical values to Likert-type scales." (University of Minnesota, 2018) Likert scale express respondent's strength of agreement with each of several statements. "Likert scale used to describe items with five or seven ordered response options." (East Carolina University, 2015)

For the survey technique, a simple mixed method online survey was fielded, targeting stakeholders who have any relation with the Fast Fashion companies. Mixed methods research combines the qualitative and quantitative approaches into the single research methodology of a single study or multiple studies. (Onwuegbuzie & Teddlie, 2003) The survey sample populations were 100 respondents. The sample size was determined to review the percentage of phenomenon because to analyze the data properly. This was because the analysis result needed appearance of phenomenon and the increment of sample size will not contribute new evidence. (Marshall, 1996) To obtain the sufficient numbers of the responses, the questions were constructed with 10 questions without the personal information stated. Eight of the 10 questions were mandatory closed-ended questions. At first, asking which Fast Fashion companies the respondent answer with multiple choice, four selections of the target organizations, and what kind of relation with the selected organization with Multiple Choice, six selections of stakeholders. The other six of 10 have asked CSR activities image on each core subject of ISO26000, such as human rights, labor practices, environment, fair operating practices, consumer issues and community involvement and development (International Organization for Standardization, 2010) except organization with using Likert-type scales, Star Rating to seek the circumstances of the brand reputation level. In the last two questions were single textbox, open-ended question which asked, "...what is the best CSR contribution of the selected organization's activity...", and, "...what the selected organization should improve." The questionnaires have collected

through SNS, on LinkedIn, Facebook twitter and emails, and author's blog with using survey platform, SurveyMonkey.

3.6 Pilot study

The pilot study of observation was conducted in the 23 wards of Tokyo, Japan. This prefecture was selected because of easy access as author's location and Tokyo is the capital city and facilities in terms of transport to the target shops. A total of 12 shops in Tokyo prefecture's area has targeted in the pilot study. From the review of CSR report and their website, some of recycle system was unclear and the direct visiting was efficient way to confirm the condition.

3.7 Data Analysis

For the qualitative data analysis, Dynamic Concept Analysis (DCA) has applied. Dynamic Concept Analysis (DCA) is free software that has developed by University of Helsinki and analyzing complex phenomena using conceptual models as a method. DCA uses data about concept relations in building both general and case models to draw a particular phenomenon. The basic idea of this software's method behind this approach to analyze the relationships between concepts involved in a research, and to draw these relations in the form of an information matrix. The method with this software allows systematic usage of this data in the building of conceptual models. (University of Helsinki, 2002)

3.8 Reliability and Validity

Formally define qualitative method as, "...social and behavioral research based on unobtrusive field observations that can be analyzed without using numbers or statistics." (Hageman, 2008) The use of the archival research allowed the collection of suitable data of each organization's CSR results. The archival research strategy of data collection is useful as it encouraged the reviewing the fact that may have otherwise not been identified in the other techniques.

"It is the researcher's creativity, sensitivity, flexibility and skill in using the verification strategies that determines the reliability and validity of the evolving study." (Morse, et al., 2002)

To increase the reliability of observation, the evaluation fact set simply closed questions as below:

- > If the retail brand had recycle system

- > If their recycle policies have accepted any other brands or not
- > If the recycle spots were all of their shops or not
- > If there is any limitation of acceptance of the period for recycle

Measurement error mention to how well or unwell a particular apparatus performs in a given population. No apparatus is perfect, thus some error would be occurred during the measurement process. The evaluation error reflects the accuracy (or lack of accuracy) of the survey instrument. No survey apparatus or test is reliable, but some are more reliable than others by the ways. When examine the validity of a data set, begin by looking at the reliability feature of the evaluation apparatus in "...alternate-form...", "...test-retest...", "...internal consistency...", or "...inter-observer..." (Litwin & Fink, 1995)

In this research, internal consistency was suitable to evaluate the reliability and validity with using SPSS.

3.9 Ethical Consideration

Ethical criteria prevent against the counterfeit or pretend of data and therefore, support the pursuit of knowledge and truth that is the principal goal of research. (Grand Canyon University, 2018) To construct the survey questions fairly simple has considered including introduction of the research purpose to not give respondent any bias.

"Ethical challenges in community-based participatory research (CBPR) are of increasing interest to researchers." (Wilson, et al., 2017) Applying the survey, the respondent's natures of stakeholders were considered. However, approaching the employees were highly issue because most of them were not willing to answer.

Using social media for the data collection demands ethical perspective to ensure the data are protected and deal in a fair manner. Also to not been taken out of context or used in appropriately is important. Ethics shall be taken into consideration when approach on social media. (Baldwin, et al., 2018) To approach the respondents of the survey, social media has used. From the view of the fair manner, the questionnaires have not contained the personal information or any biased opinion.

3.10 Conclusion

In the Methodology found that there was significant limitation to evaluate whole of CSR activities at each of the four Fast Fashion companies. In the previous chapter of this report, author found that CSR correspond SCM deeply. To evaluate the latest CSR activities of each of the four Fast Fashion companies, especially supply chain part has needed to rely on archival records that has issued by the four Fast Fashion companies themselves. However to evaluate the CSR reputation from the view of stakeholders supported the lacking area of research. For all stakeholders to evaluate CSR is highly considerable to keep sustainable activities of all.

The next chapter will be aimed discussion under research questions and the results about each of the four Fast Fashion company's CSR activities what and how to increase their value with using CSR activities as competitive advantage.

Chapter 4 Results and discussion

4.1 Introduction

The analysis of result in this chapter was following to framework, seven core subjects of ISO26000 with using methodologies, which was introduced in Chapter 3. The result and discussion aim to achieve the each answer of the research questions, thus it has described one by one per question.

4.2 Demographic Information of the Participants

The total number of respondents is 100 from the online survey and the sample size calculation was below.

$\frac{\frac{z^2 \times p(1-p)}{e^2}}{1 + \left(\frac{z^2 \times p(1-p)}{e^2 N}\right)}$	N: Population size
	e: Margin of Error (as a decimal)
	z: Confidence Level (as a z-score)
	p: Percentage Value (as a decimal)

Table 4.1 Sample size calculator (Survey Monkey, 2018)

Sample size has supposed 100,000+, by a $\pm 10\%$ margin of error, at a 95% confidence level.

The findings show that a majority of the participants were customer representing 93%, Supplier participants represented 4%, Community participants represented 2%, Shareholder participants represented 1%, and Employee participants represented 0%.

The respondents chosen the brand to answer and the nature of relationship with the organization were below.

Total 100%	Respondents	Employee	Supplier	Shareholder	Customer	Community
ZARA	23%	0%	8.70%	0%	86.95%	4.35%
H&M	13%	0%	0%	7.69%	92.31%	0%
UNIQLO	54%	0%	1.85%	0%	96.30%	1.85%
GAP	10%	0%	10%	0%	90%	0%
Entirety	100%					

Table 4.2 Result of online survey, nature of respondents

Fast Fashion companies operate globally. The stakeholders are in wide areas and to apply online survey could be useful to hear from the various regions.

Although it was an online survey, there were supposed effect of author's nationality and location in Japan, the Japanese organization, UNIQLO answer became top. The author tried to approach each organization's employees, however most of employee were not willing to respond any answer. Consequently the most of respondents were in position of customer.

4.3 Main analysis

In order to obtain the answers of the study, the research questions in Chapter 1 are used in guiding the discussion in this section.

4.3.1 What are the serious social issues faced by Fast Fashion companies and what are CSR activities at each company?

In Chapter 1 and 2, the author has recognized the significant environmental social issue of the waste by the fashion products. As a party of the waste related production, each Fast Fashion company has a responsibility to make action to solve the problems.

As a solution, recycling was typical activities; therefore observation strategy has taken to evaluate the fact. The results of the each organization's recycle activities in Tokyo are outlined below.

“Number of stores in Tokyo,” shows existing number of each brand’s store in Tokyo. “Recycle activities,” shows if the brand has recycle activities or not. “Recycling accepting stores,” shows how many stores implement recycle activities in Tokyo. “Advantage,” and “Disadvantage,” show the particular points in the comparison review with other brands.

Brand	Numbers of Store in Tokyo	Recycle activities	Recycling accepting stores	Advantage	Disadvantage
ZARA	15	Yes	10	Accept any products include competitor’s	Not at all locations
H&M	7	Yes	7	Accept any products include competitor’s at all stores and give coupon to donor	N/A
UNIQLO	24	Yes	24	All stores	Only own products
GAP	15	Yes	0	Accept any products include competitors Eco bag project	Only limited period and location

Table 4.3 Recycle condition results

As a result, H&M performed higher activity of the recycle than others. The differences were recycle products acceptance not only own brands but also any others, at all shops and anytime. Moreover, only H&M had recycle promotion that increase consumer awareness of recycling with giving JPY500 off coupon to the recycle action. This activity could evaluate as taking social innovation in the industry.

ZARA accepted any other brands clothes and textiles, was advantaged evaluation but the recycle activities were not at all stores. This activity was taking strategic responsibility. UNIQLO applied recycle activities at all stores, however

the accepted clothes were limited only their products. This conduct seemed reputation management. GAP installed recycle conducts with accepted any other brands cloths, and appealed to use Eco-bag, but the activities were limited in the two months only as project, and none of store in Tokyo were joined the project. Although there was operational improvement, the activity itself could be evaluated as social innovation.

The findings are CSR activities differ at each Fast Fashion company. The research subject organizations are top four revenue companies and consequently there is a higher expectation of CSR activities. However, the activities level was not stable. To develop the whole activity level as an industry is next theme. This is supported by Bendell who note that the social leadership is the act of influencing surrounding conditions for mutual benefit and turning social leadership into a competitive advantage. (Bendell, 2009) This evaluation level will be discussed at 4.3.2.

Other findings were the lacking of well Supply Chain Management. Even the same brands store, there were activities differences and no mutual action as industry. The findings are supported by Turker & Altuntas that they suggested strategic SCM with three ways. First strategy is collaborating with others in the same industry. Second is joining international projects. The third is following standards. (Turker & Altuntas, 2014) Although there was mutual social issue caused by the industry, they had no collaboration. This will be the next task for the fashion industry.

The implication of this finding is to assume the next targets.

[4.3.2 Analysis result of Bendell's Corporate Responsibility Pyramid \(Bendell, 2009\)](#)

In this article shows two evaluation results for the discussion.

At first, because recycle activities could reckon as philanthropic responsibility, thus scoped to detailed evaluation. Here is the evaluation of observation research that shows each Fast Fashion company's recycle activities with installing Bendell's indicator. (Bendell, 2009)

This evaluation was decided by author's analysis and explained the reason.

Brand	Evaluation level	Reason
ZARA	Strategic responsibility	The acceptance of the other products for the recycle makes promoting

		organizational effectiveness.
H&M	Societal innovation	The best condition of the recycle program is seeking new outputs to solve problems.
UNIQLO	Reputation management	Only take own products concept seems they are changing only enough to reduce risk.
GAP	Social innovation	Although there was limitation of project period and the area, the activities concept is seeking new outputs to solve problems.

Table 4.4 Corporate responsibility level evaluation using Bendell's indicator (Bendell, 2009)

To see in the Bendell's pyramid, here is a visualization of the result for each organization.

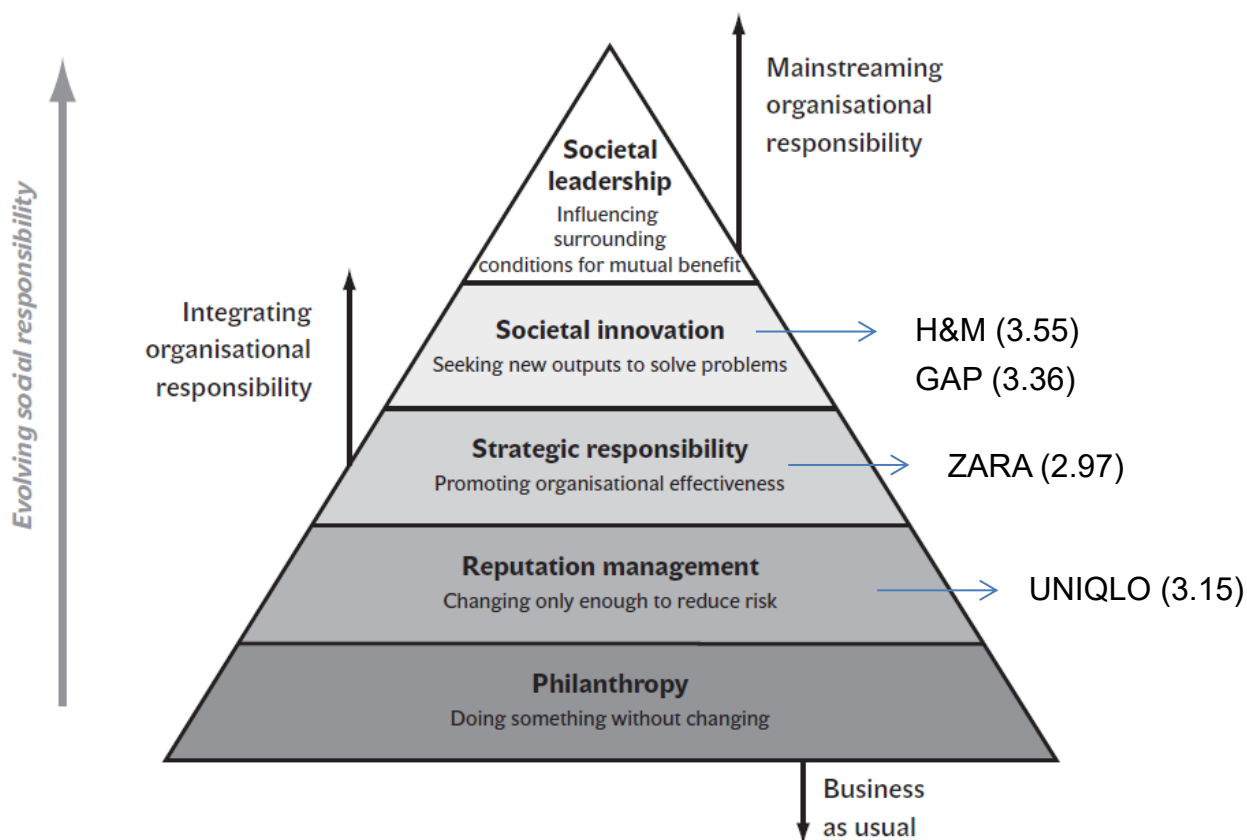


Figure 4.1 Bendell's pyramid (Bendell, 2009) and the evaluation result

***The number in bracket is showing reputation average score of survey.**

This results of evaluation seem almost of Fast Fashion are in higher level of corporate responsibility. Evidently, recycle activities are not their mandatory and it seems they contribute in the society. However, the key point is this is evaluation of recycle only. There was no consideration how much they are causing the waste. Therefore, the result is showing CSR activities can give the advantage to Fast Fashion even if they are causing the social issue.

The second result is each organization's reputation score as following. Respondents evaluated each section of the CSR core subject's activities from 1 to 5 scored. Because respondents chose organization to answer, the nature of the respondents per organization was not consistent.

In addition, there were open questions to ask what the best and required activities are as CSR. The positive answer of H&M was about their recycle policy, and Gap was about their diversity acceptance of employee. The negative answer of ZARA was about waste and recycle, and UNIQLO was about communication with stakeholders and working condition.

Weight Average point: Min.1 to Max.5							
	Human Rights	Labor practices	The environment	Fair operating	Consumer issues	Community involvement	Average score
ZARA	2.96	3.00	2.70	2.96	3.26	2.96	2.97
H&M	3.62	3.54	3.69	3.38	3.77	3.31	3.55
UNIQLO	2.89	2.87	3.22	3.06	3.78	3.13	3.15
GAP	3.70	3.20	3.40	3.60	3.20	3.10	3.36

Table 4.5 Evaluation of reputation

The findings are that the CSR activities were directly related to their brand reputation. This finding is supported by Brunsæl (2009) that notes CSR activities are able to increase the organization's reputation and improve the brand name if the activity is managed correctly. (Brunsæl, 2009)

ZARA: Despite ZARA was a first class revenue organization, the CSR activities seemed average comparing with the other firms. Because of their revenue position, the philanthropic expectations were higher and the result of activities, the evaluation, they were in Strategic responsibilities level.

H&M: The recycle action was giving consumer awareness to reduce waste. This action was much higher level than the other brands, and could evaluate as taking Social innovation although it might be their marketing successful result.

UNIQLO: They were following to global standards of policies and after the improvement of CSR awareness in society; they were also following to the global CSR activities trend. However to consider of third revenue organizations level in the world, UNIQLO is the only company which head quarter located in Asia. The most of SCM issues occur at production areas, which means mostly at developing country. To consider of this geographic location, UNIQLO has responsibility to take leadership in the area but the activities were not achieved to higher level yet. Therefore, the evaluation was in reputation management level.

GAP: In Tokyo area, GAP had disadvantage for their activities. However the awareness of their aim of CSR was high especially in the international project areas with NPO. This activities formative their brand image and it related to reputation. Although the penetration of the CSR activities implement was not full in Tokyo, their mind of CSR could evaluate as Social innovation level.

Moreover, to compare between the observation result's evaluation and the reputation survey score, there were divergence for ZARA and UNIQLO.

ZARA was in Strategic responsibility level on the observation result, however the reputation score average was lowest in the four Fast Fashion companies. UNIQLO was in Reputation management level and it was lowest among the four Fast Fashion companies but the reputation score average was the third. Although the observation review was only about the environment, this result gave finding that the reputation is related to the brand image.

The significant implication of this finding is to prove that CSR activities shall closely relate with the marketing strategy and this is the key of competitive advantage.

4.3.3 What are the recommended CSR activities improvements and why?

In the environmental area, it is desirable that all of the organizations to achieve the social leadership level, because the four brands were top share in the market.

Increasing stakeholder's environmental awareness is required even if it could be self-criticism for Fast Fashion.

Also as Kozlowski suggest, the material consideration, as life cycle is important for recycle use. (Kozlowski, 2012) However, to reduce the waste itself without making cheap value and quality was more significant to solve the bottom of issue.

There were findings in the chapter 2 that Corporate Social Responsibility and Supply Chain Management were intimate relation. Therefore, all of organizations have to involve with all of the core subjects, human rights, labor practices, environment, fair operating practices, consumer issues and community involvement and development. (International Organization for Standardization, 2010)

In the review of reports about human rights, all the four Fast Fashion companies had Human Rights policies that were based on the UN Guiding Principles on Business and Human Rights. The guideline shows, “Guiding Principles on Business and Human Rights: Implementing the United Nations 'Protect, Respect and Remedy' Framework.” (United Nations, 2011)

This result shows UN guide lead the global standard and the multinational organizations understood the significance and they were following to the desirable policy.

After Rana Plaza collapsed issue discussed in chapter 2, most of fashion brands are required to disclose their suppliers. H&M and Gap disclosed the supplier list in 2016 and later on till now UNIQLO and ZARA also disclosed the information. (Human Rights Watch, 2017)

However, to manage all the supply chain, only issue the policy and disclose the suppliers are not enough. To involve to inspect the working fact and guide the suppliers to have considerations and aware of the human rights and fair labor practices are required.

Turker & Altuntas argued to improve the SCM, the way are collaborating with other organizations in the same industry, joining international projects, and following standards. (Turker & Altuntas, 2014) In the fashion industry, the supply chain management activities were still in following standards and having agreement with NPO level. To achieve next level, collaborating in the industry would be highly required to contribute in society as one of industry.

The implication from these findings was significant to confirm the improvement suggestion.

4.3.4 How can CSR be used as a competitive advantage in the fashion industry and what is the goal?

CSR activities are basically able to be a competitive advantage. The key is what level of corporate responsibility has done and how to gain recognition by stakeholders.

As Barney discussed, the valuable organization are when they conceive or implement strategies that improve the efficiency and effectiveness. (Barney, 2002) This is related with Carroll’s note that philanthropic responsibility is when the organization being a good corporate citizen and contributes resources to the community. (Carroll, 1991) Bendell has developed the philanthropic responsibility into evolving social responsibility with five levels of layers.

(Bendell, 2009) This is showing that competitive advantage is upper level of corporate responsibility activities such as strategic responsibility, social innovation and social leadership.

At first, here is a discussion about corporate governance to see the structure of advantage usage of CSR. To take the social leadership, corporate governance is necessary subject. "Enterprises should support and uphold good corporate governance principles and develop and apply good corporate governance practices, including throughout enterprise groups." (International Organization for Standardization (ISO) , 2017)

Here are the reviews of organizational governance; the result showed that all organizations have implemented the corporate governance to manage the overall responsibilities. The followings are the disclosed corporate governance guideline of each organization. Most of organizations include corporate governance to CSR policy or CSR guideline.

ZARA: Corporate Social Responsibility Policy (Inditex, 2015)

H&M: CSR Policy (H&M, 2017)

UNIQLO: CSR Operational Framework (Fast Retailing, 2018)

GAP: Global Sustainability (GAP Inc., 2018)

The findings were that all four Fast Fashion companies are following to the ISO26000's guideline as ethical behavior. The implication of this finding was all of the four Fast Fashion companies meet the criteria of ethical responsibilities. Ethical responsibilities are second level in Carroll's pyramid. (Carroll, 1991)

Secondly, as discussed on article 4.3.2, based on philanthropy is necessary for CSR activities. Moreover, to make CSR activities as competitive advantage level, the CSR activities requirement would be Strategic responsibility or more and the stakeholder relation was significant key. These findings are supported by Saeidi, et al. (2014) who notes, "Better reputation and competitive advantage are consequence of increased customer satisfaction after engaging in CSR." (Saeidi, et al., 2014)

To consider of CSR usage as competitive advantage, the social leading activities would be significant, moreover focusing to how to communicate and propagate were the key to reach the stakeholders widely. This finding was supported by Bendell who demonstrated the corporate responsibility pyramid. "As the commercial and legal relevance of performance on social, environmental and governance issues grows, so does the need to integrate this into the various organizational functions such as marketing." (Bendell, 2009)

The implication from these findings was significant that showed the concept that CSR needs marketing strategy.

In the review of Supply Chain Management (SCM), each organization have followed global standards, and joined international projects, however the collaborating with other organization in the same industry (Turker & Altuntas, 2014) was lacking. The goal of CSR for fashion industry could be to establish structure of collaboration in the industry and lead the society of consumer related industry.

4.4 Conclusion

The main findings in this chapter were four points. At first, CSR activities are already advantage and the higher activity level is required to make it competitive. Second, all the organizations have installed global standard policies of CSR. Third point was that all the brands aim to achieve a higher level of responsibility. And CSR activities can give the advantage to Fast Fashion even if they are causing the social issue. Fourth point was that the difference of approaches gave sufficient impact to stakeholders' awareness.

All of the four Fast Fashion companies have reached substantial ethical responsibilities through legal responsibilities and economic responsibilities. (Carroll, 1999) In addition, H&M and GAP are doing even more. H&M has the leads the industry in terms of recycle activities. GAP is joining international projects with positive messages, enhancing their image as a good corporate citizen.

The differences between Ethical responsibilities (ZARA and UNIQLO) and Philanthropic responsibilities (H&M and GAP) were not only the CSR activities itself but also the marketing strategy. When company published the CSR achievement with insufficient level of activities, it had seemed only trying to reduce negative impact. (Turker & Altuntas, 2014) Therefore, stakeholders recognized the brand's deeds were commercial activities only. The CSR activities level and marketing strategy would be a key advantage.

Chapter 5 Conclusion

5.1 Introduction

The purpose of this paper was to explore recent condition of social issue and the counter CSR activities in fashion industry. In the research questions, there were evaluations of each Fast Fashion company, recommendations of how CSR activities can be improved, expanding the usage of CSR to gain a competitive advantage. In this chapter shows the whole results summaries through this study to give clear recommendations.

5.2 Main findings

5.2.1 CSR activities

CSR activities were based on philanthropy that expected to contribute to the community with taking social leadership.

These findings have obtained through observing strategy to see the practice of the four Fast Fashion companies' recent CSR activities.

There was serious environmental issue of waste. To solve the issue, each organization had recycle activities; however Corporate Social Responsibility activities levels of each Fast Fashion company was not consistent.

5.2.2 Evaluation of CSR activities levels

The significant finding is that, taken on their own, CSR activities (or, the lack there of) will not magically alter every company's reputation. Carrying out CSR activities is not enough; these activities need to be carefully supported with marketing.

Basically the CSR activities shall be higher level to integrate the organizational responsibility and the reputation is closely related with the marketing strategy. (Brunsæl, 2009)

To reach this findings have been applied online survey that approaching the stakeholders directly to observe the reputation level of each Fast Fashion companies.

5.2.3 Suggestion for Improvement

The suggestion for improvement for Fast Fashion companies is to increase CSR activities to the level of, "...Social leadership...", and influence their surrounding conditions for mutual benefits (Bendell, 2009) including Supply Chain Management in this industry. To elevate CSR activities to the level of social leadership will require not only following standards but also joining international projects, and collaborating with other organizations in the same industry is necessary. (Turker & Altuntas, 2014)

These findings were obtained through the research and the discussion result to explore the explicit next target for the fashion industry.

5.2.4 Competitive advantage of CSR

The competitive advantage of CSR is to increase value of corporate reputation/ brand image when the organization reaches an appropriate level of CSR activity. In the other hand, Fast Fashion should keep in mind that they are causing the waste. To use CSR as an advantage requires reaching the highest level of CSR activities and excellent communication with stakeholders. Even if the company conducted many CSR activities, sometimes consumers are not able to recognize it. This means the CSR activity needs to be marketed correctly to enhance their brand reputation.

These findings were in line with the previous research. The purpose was to determine when CSR actions could be considered as a competitive advantage.

5.3 Recommendations

Through this study, recommendations to Fast Fashion industry are below.

- > CSR activities have effect to reduce the image of significant social issue.
- > CSR activities must reach the highest level to achieve, "...social leadership...", (Bendell, 2009) For example, H&M's any fabric recycle at all shops and Gap's eco bag.
- > Appropriate CSR activities and reporting the result must be core marketing objectives. (Brunsæl, 2009)
- > Recognizing that Fast Fashion is creating social problem, like wastes. For CSR to be effective it must reach the philanthropic level (Carroll, 1999) at least.

>Promoting CSR results is significant, educating stakeholders and increasing awareness of the social responsibility of community development.

>There is need for collaboration in the industry formulation targeted community involvement and development. (International Organization for Standardization, 2010)

>Achieving CSR leadership not only within the fashion industry but across all industries will be a highly sustainable competitive advantage.

5.4 Limitations of the study

In this research, there were limitations to reach all of stakeholders, especially employees because of their reluctance to join the survey. Therefore, the survey subject exclude employee. Fast Fashion companies can consider having CSR awareness survey to their employee. In addition, to review supply chain deeply was extremely difficult with only showing the supplier's name. Consequently, the evaluation of supply chain was from Fast Fashion companies' view only. This also Fast Fashion companies are able to consider assessing their own supply chain. Besides, this study was focused on CSR and marketing activities only. To consider of environment, to reduce the bottom cause of waste occur is required. However, to discuss about the topic mean to deny the business model, and it will over the research purpose. Thus author only mentioned the occur fact.

5.5 Area for further research

An area for further research is to measure the stakeholder's response annually to see the CSR activities and awareness improvements. In addition, CSR activities should not be a cover of social issue occur. Therefore to research the cause of social problem is required.

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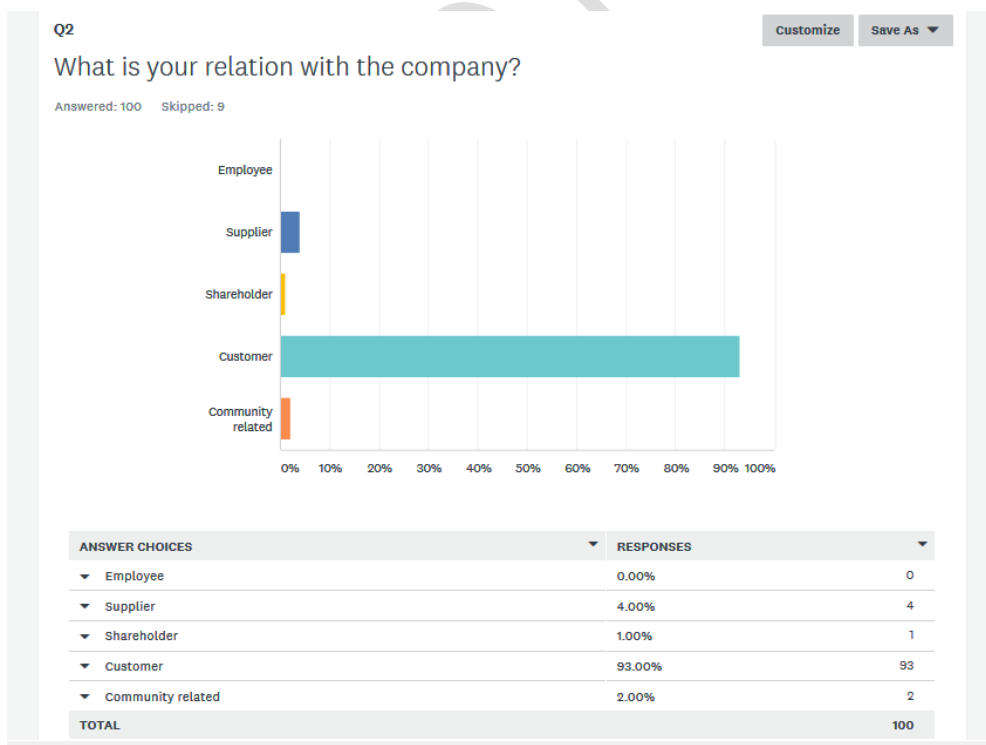
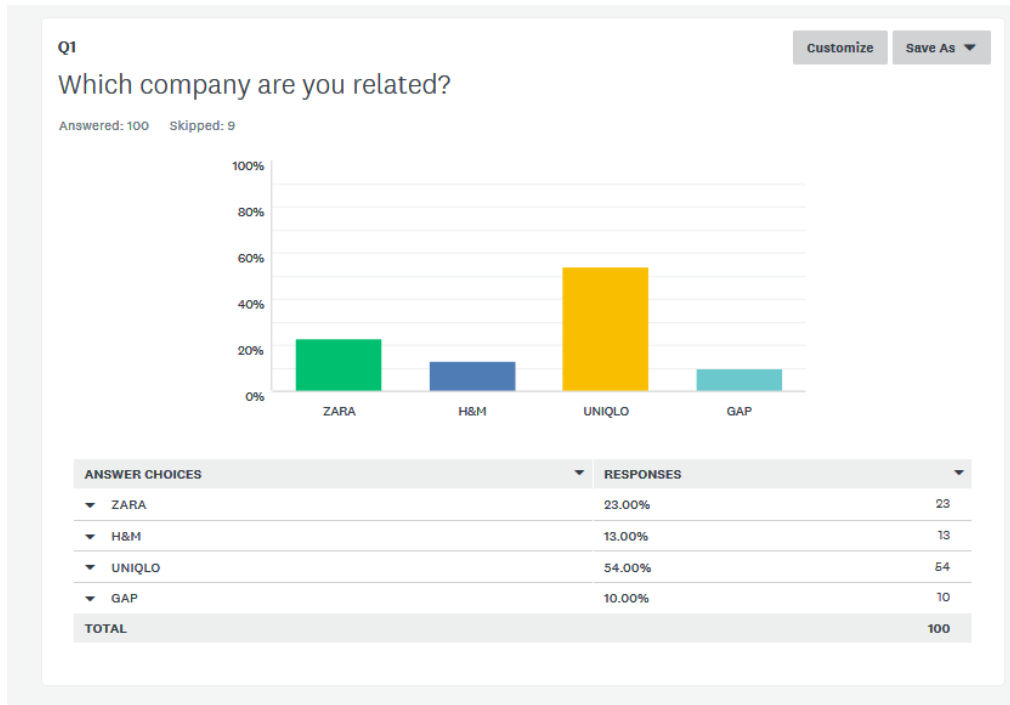
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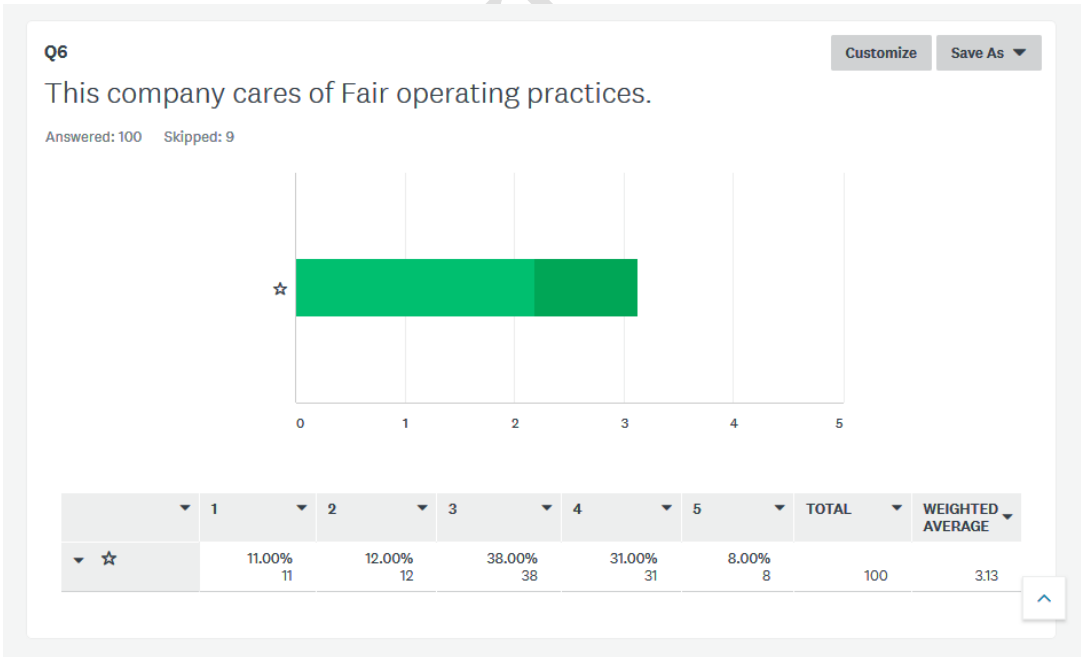
DO NOT COPY

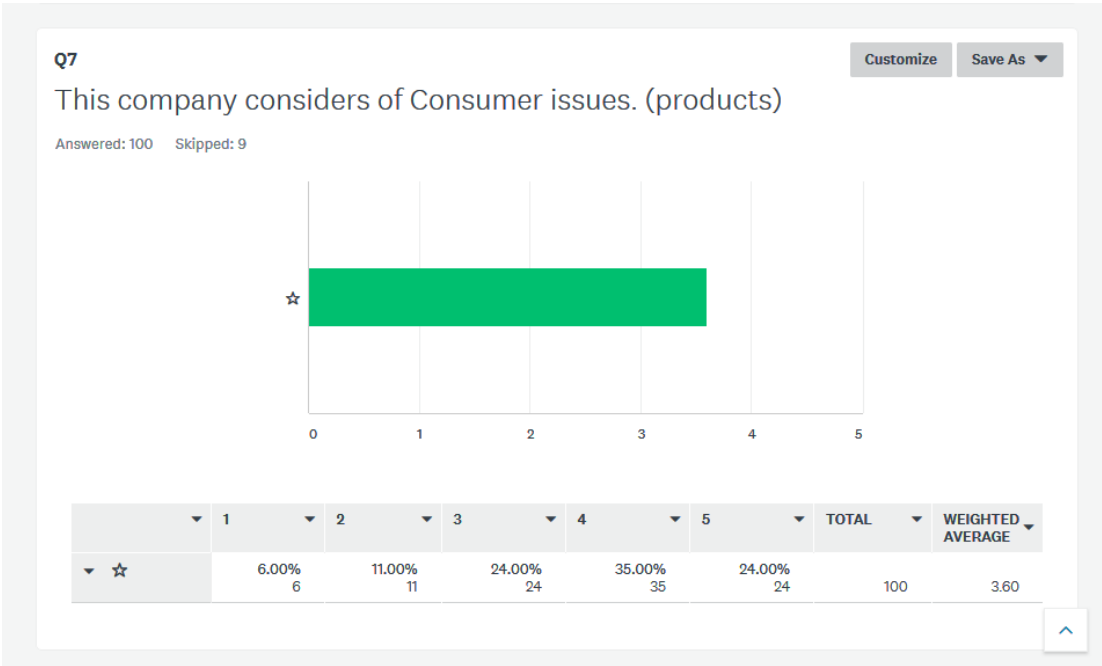
Appendix 1

The survey form (Whole of the result)









Q9 Save As ▾

What is the best CSR activity of the company? (If any)

Answered: 50 Skipped: 59

RESPONSES (50) WORD CLOUD TAGS (0)

Apply to Selected ▾ Filter by tag ▾ 🔍 ⓘ

Showing 50 responses

<input type="checkbox"/> Nil	12/15/2018 9:15 PM	View respondent's answers	Add tags ▾
<input type="checkbox"/> Can return the purchased items and get refunded	12/15/2018 9:10 PM	View respondent's answers	Add tags ▾
<input type="checkbox"/> Safe and enviroental-friendly	12/15/2018 8:35 PM	View respondent's answers	Add tags ▾
<input type="checkbox"/> Donate your old clothes	12/15/2018 5:03 PM	View respondent's answers	Add tags ▾

Q10 Save As ▾

What kind of CSR activities should the company improve? (If any)

Answered: 46 Skipped: 63

RESPONSES (46) WORD CLOUD TAGS (0)

Apply to Selected ▾ Filter by tag ▾ 🔍 ⓘ

Showing 46 responses

<input type="checkbox"/> The paper bag	12/15/2018 9:10 PM	View respondent's answers	Add tags ▾
<input type="checkbox"/> Recycle related	12/15/2018 8:35 PM	View respondent's answers	Add tags ▾
<input type="checkbox"/> Helping reduce waste	12/15/2018 5:03 PM	View respondent's answers	Add tags ▾
<input type="checkbox"/> The environment	12/15/2018 5:01 PM	View respondent's answers	Add tags ▾