### The CSU Journal of Sustainability and Climate Change

Volume 1 The CSU Journal of Sustainability and Climate Change: Conference Proceedings

Article 4

2021

## A Closer Look at CSR Practices in Sustainable Fashion: A Guideline for Apparel Brands

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#### **APA Citation**

Deogracias, E., Tung, T., & Zappia, N. (2022). A Closer Look at CSR Practices in Sustainable Fashion: A Guideline for Apparel Brands. *The CSU Journal of Sustainability and Climate Change, 1*(1). DOI: https://doi.org/10.55671/2771-5574.1008

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#### Acknowledgments

This paper was supported by a research initiation grant from the Institute for Sustainability at California State University, Northridge and Los Angeles Cleantech Incubator (LACI). The authors would like to thank the Institute for its support and the reviewers and editors of the journal for their helpful comments that greatly improved this paper.

# A Closer Look at CSR Practices in Sustainable Fashion: A Guideline for Apparel Brands

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#### **Abstract**

While it might be greenwashing that impedes consumers' eco-consumption, the researchers posit that this gap is also due to fashion brands' weak corporate social responsibility (CSR) communication and inconsistent understanding of CSR activities. This study aims to 1) determine the ease with which consumers can navigate sustainable fashion brand websites to find corporate social responsibility activities, and 2) construct a framework that clearly identifies CSR activities, its dimensions, and the business operation stages at which they occur. Website content analyses were conducted on 27 sustainable fashion brands in the United States to find a correlation between how websites present CSR activities and how consumers may perceive and identify them. A framework was proposed to better understand current CSR activities and guide future development through literature reviews and definition analyses (CSR definitions in the past 40 years). This study seeks to better understand the effectiveness of CSR presentation on brand websites, to create consistency among CSR activities, and to provide consumers, scholars, and market practitioners with a tool to implement and identify CSR activities.

#### Introduction

Sustainable fashion is considered the antithesis of fast fashion. While fast fashion relies on low prices, quick merchandise turnover, and exploitation of people and the planet, sustainable fashion aims to slow down fashion and address the unethical nature of fast fashion (Kim & Oh, 2020). H&M, Zara, and Forever 21 are among some of the more popular global fast fashion brands (Su & Chang, 2018) while Patagonia is known for its sustainable practices and commitment to

corporate social responsibility (CSR). Sustainable fashion is a term used interchangeably with eco-fashion, sustainable clothing, green fashion, ethical fashion, and more (Kim & Oh, 2020; Lundblad & Davies, 2016). In many ways, sustainable fashion implements corporate social responsibility to address human rights violations, inequity, poor product quality and longevity, and negative environmental impacts throughout the supply chain—all of which are prevalent issues in fast fashion (Henninger et al., 2016). For instance, several sustainable fashion companies implement eco-friendly textiles, integrate

renewable energy along the supply chain, implement fair labor standards, and seek partnerships with other sustainable organizations to increase accountability and transparency. Although there is growing interest among consumers to shop sustainably, there remains a gap between consumer attitude and behavior; that is, consumers have an interest in environmentally friendly products but do not apply those principles in practice (Chan & Wong, 2012; Lee et al., 2020). One of the reasons may be consumers' perception of greenwashing, resulting from suspicious claims of being eco-friendly (Chen et al., 2016). According to Aji & Sutikno, greenwashing refers to a deceptive marketing tactic used to "promote the perception that a company and its products or services are environmentally safe or 'friendly'" (Aji & Sutikno, 2015, p. 433). In addition, the cost factor can be a reason why consumers are reluctant to switch from fast fashion to sustainable fashion. Sustainable clothes are usually more expensive to purchase than fast-fashion clothes due to several factors such as higher supply chain standards and product quality. However, the researchers posit that the attitude-behavior gap is also due to fashion brands' weak CSR communication and inconsistent understanding of CSR activities.

This study is important because it evaluates the ease with which consumers can identify CSR activities on sustainable fashion brand websites. Currently, there is little guidance as to how companies can implement CSR activities (Battacharya et al., 2009). Hence, the CSR framework (matrix) in this paper attempts to provide a stronger, more consistent understanding of CSR activities, CSR dimensions, and the business operation stages at which they occur to guide companies' strategy development. Relevant existing literature has explored the importance of green marketing to bridge the attitude-behavior gap (Lee et al., 2020), rationale behind consumer purchasing decisions (Chan & Wong, 2012; Su & Chang, 2017), strategies that retailers use to position sustainability and CSR (Chang & Jai, 2015), CSR performance along the supply chain (Chan et al., 2020), the importance of CSR in business operations (Bhattacharya et al., 2009; Becker-Olsen et al., 2006), and the variations of CSR definitions and concepts (Carroll & Shabana, 2010; Dahlsrud, 2008). However, there are few studies that measure how easily and consistently consumers can identify CSR activities, and few propose a way to organize such information with a systemic framework. This study sets a foundation to further investigate these areas of opportunities in the fashion industry with the hope of increasing consumers' CSR knowledge. Thus, the researchers propose two research questions: (a) how easily identifiable are CSR activities on brand websites? and (b) can we develop a systematic framework to guide CSR activities for apparel brands?

#### **Literature Reviews**

#### **Defining CSR**

Though there is no singular definition of CSR (Carroll, 1999; Chaudhri & Wang, 2007; Dahlsrud, 2008), it is generally accepted as a construct through which companies "integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis" (Commission of the European Communities, 2001). Carroll's (1999) review traced CSR's origins and evolution in academic literature. He suggested that, despite a boom of CSR-related terms and definitions from the 1950s through the 1970s resulting in alternative themes such as corporate social performance (CSP), corporate citizenship, stakeholder theory, and business ethics theory, CSR "continues to serve as a core construct but yields to or is transformed into alternative thematic frameworks" (p. 268). His review demonstrated that CSR is essential to business language as its concept serves as a foundation to understanding other CSR-related themes and theories. Similarly, in their analysis of the development of CSR, DeBakker, Groenewegen, and Den Hond (2005) proposed that CSR also became interchangeable with corporate social rectitude, sustainable development, triple bottom line, and corporate citizenship.

The abundance of CSR definitions and terms tends to create inconsistency of what constitutes CSR (Dahlsrud, 2008). Consequently, CSR continues to be a contested concept in academic literature (Okoye, 2009; Tang, 2015). The researchers of this study propose that this inconsistency potentially contributes to consumers' lack of knowledge, thereby influencing the attitude-behavior gap. In other words, if CSR was understood more consistently among brands and consumers, brands may be able to implement and communicate their CSR practices more effectively to increase consumer knowledge. This increase in consumer knowledge could help close the attitude-behavior gap; that is, consumers may be more willing to apply their eco-friendly attitudes towards their purchasing decisions.

Nevertheless, CSR remains a fundamental part of business operations in all industries. For the purposes of this study, the researchers looked at CSR as it relates to sustainable fashion and focused on Dahlsrud's (2008) in-depth analysis of CSR definitions. The 37 definitions contained in their research range from 1980 to 2003. Through a word frequency count, Dahlsrud found five CSR dimensions: environmental, social, economic, stakeholder, and voluntariness. They also refer to each dimension in the following ways: the environmental dimension pertains to the natural environment; the social dimension pertains to the relationship between business and society; the economic

dimension refers to "socio-economic or financial aspects related to CSR and business operations" (p. 4); the stakeholder dimension concerns stakeholders or stakeholder groups such as employees, suppliers, customers, and communities; and the voluntariness dimension encompasses actions beyond legal obligations. Carroll explained that, although scholars may revise or adapt existing CSR definitions as new literature emerges, "it is hard to imagine that these new concepts could develop apart and distinct from the groundwork that has been established over the past half century" (Carroll, 1999, p. 292). These dimensions provided a theoretical foundation for the framework proposed in this study.

In this paper, the researchers proposed that there is a need to re-examine the definition of CSR and its dimensions. First, the 37 definitions Dahlsrud analyzed were from 1980 to 2003. With a paradigm shift, CSR has been expanded into every stage of a business operation. Thus, an updated analysis is needed for the current business environment. Secondly, a lack of the cohesive definition could contribute to consumer confusion. With all the different CSR activities taking place, the five dimensions might not be sufficient. There might be a need to develop a more comprehensive framework to systematically organize the various activities.

#### **CSR and Sustainable Fashion**

Sustainable fashion seeks to correct and mitigate damages in the fast fashion industry (Lundblad & Davies, 2016). Fast fashion thrives on short-cycle fashion products, low costs, and quick merchandise turnover-all of which perpetuate environmental damage and labor exploitation in fast fashion brands' business practices (Peters et al. 2021). According to Kim and Oh (2020), there has been a rising trend in responsible consumerism, which conveys consumers' interests in brands or companies that encourage responsible decision-making. This trend was so significant that it was recognized by Forbes as one of the six global trends in 2019 (Danziger, 2019). This indicates an increasing interest in sustainability in many industries, including the fashion industry. For example, this rising trend in responsible consumerism can be found in the public's increased concern over fast fashion's pollutive and unethical practices, putting pressure on fast fashion brands to address those concerns. Kim & Oh (2020) discuss that many fast fashion brands, such as H&M and Zara, have responded to this trend by implementing sustainable clothing collections and textile recycling programs; however, due to greenwashing concerns, many are skeptical of fast fashion brands' attempts to include eco-friendly products and initiatives.

Chang and Jai (2015) further suggest that consumer inter-

est in sustainability is also due to growing environmental and social concerns. This increase in consumer demand is related to studies indicating that CSR activities are positively linked with improved financial performance (Becker-Olsen et al., 2006). In addition to financial benefits, CSR positively impacts its stakeholders, the environment, and future generations in the long-term (Chang & Jai, 2015). For instance, the development of environmentally related CSR practices has encouraged companies to be more aware of ecological issues, resulting in larger investments to mitigate the company's negative environmental impacts (Shabbir & Wisdom, 2020). Additionally, Battacharya et al. (2009) explained that there is evidence that socially responsible companies are more likely to attract investors. A variety of activities have been implemented by fashion brands, such as supporting communities, empowering workers, and recycling used garments, depending on their fields and interests of businesses. As a result, consumers may feel confused and/ or overwhelmed with the activities from different companies. Thus, this study aims to develop a systematic framework that presents common themes of the activities. The organized information can provide consumers a holistic way to learn about the CSR practices proposed by companies.

#### **CSR and Web Communication**

According to Chaudhri and Wang, there is a "need for transparent and proactive communication of CSR" due to globalization and varied definitions of CSR (Chaudhri & Wang, 2007, p.234). They also argued that CSR communication is a vital way for companies to demonstrate to their stakeholders that they strive to go beyond the bottom line to meet societal demands, particularly with sustainability. However, Chaudhri and Wang (2007) found that most companies do not take full advantage of company websites as CSR information is often hidden or not clearly presented. Additionally, Coope (2004) posited that communicating CSR activities via web communications is just as important as implementing CSR activities. The same article discussed that communicating CSR on websites is also an important tool for companies to improve investor relations, since investors are increasingly acknowledging the financial viability with CSR. Lastly, Coope (2004) proposed five best practices for online CSR communication: (1) "content is accessible and easy to use"; (2) "content is available in multiple formats"; (3) "content is dynamic and interactive"; (4) "CSR section is prominent and well promoted"; and (5) "content has consistent and engaging design" (p. 25).

Due to increasing stakeholder interest in CSR, web communication could help companies develop a better brand image. Companies can leverage their websites to effectively com-

municate CSR activities to their customers and stakeholders, thereby adding value to the brand and encouraging responsible consumerism.

#### Method

#### Study 1

Sample

Study 1 addressed our first research question: How easily identifiable are CSR activities on brand websites? The researchers employed a qualitative content analysis to examine CSR information available on brand websites. A total of 27 fashion store brands from the United States were analyzed for CSR website content. Initially, 112 brands were collected from the Sustainable Apparel Coalition's (SAC) list of Brands & Retailers members. This list represents companies that use the SAC to measure sustainability practices such as reducing environmental impact and increasing social justice. To ensure the comparison and result is valid, and the sample shares a similar business model, the list was refined. In addition, to ensure that a variety of activities can be included in our analysis, the selection criteria employed are: 1) U.S. based apparel and/or footwear brands (so that they exhibit a similar business culture), 2) owns a private label, and 3) only sells their products in their own brand specialty stores. The deletion process excluded department stores (n = 13), luxury and non-apparel retailers (n = 41), and companies headquartered outside the United States (n = 62). After the deletion process, the list of 27 retail apparel/footwear brands operating in the United States was developed.

#### Procedure

To enhance the credibility of the study findings, the websites were independently analyzed by two researchers to identify CSR-related activities. The CSR activities were entered into a coding sheet that allowed the researchers to compare their results and reach an agreement on which activities were classified as CSR. Intercoder reliability rate (IRR) and percent agreement were calculated for each brand. IRR is "a practice in which multiple researchers code the data, engage in techniques to encourage consistency, and determine the degree to which they are coding data similarly" (Tracy, 2020, p. 276). It is calculated by taking the number for activities identified by both researchers (agreements) and dividing it by the total number of activities that were identified (Tracy, 2020). This process helped confirm the CSR activities, CSR dimensions, and business operation stages that were subsequently used to develop the CSR framework for Study 2.

#### Study 2

Procedure

Study 2 was developed to examine the second research question: Can we develop a systematic framework to guide CSR activities for apparel brands? The objective is to develop a framework that systematically organizes the CSR activities and identifies common themes to categorize them. Firstly, the researchers utilized literature reviews to develop a base framework, a matrix. The matrix includes three aspects: (1) Y-axis, the five CSR dimensions; (2) X-axis, the business operation stages at which they occur; and (3) content, CSR activities used in the sustainable fashion industry (Figure 1).

The dimensions of the Y-axis were refined based on a definition analysis and word frequency count on 75 definitions. Thirty-seven came from sources dated between 1980-2003 (Dahlsrud, 2008) and the remaining 38 definitions were collected from peer-reviewed sources from 2004-2020. Definitions were subsequently processed through a text analysis by using a data mining algorithm. The simple algorithm can inspect all 75 definitions and provide a list of word frequency counts. The word frequency count revealed the most commonly used terms, revealing the discrepancies, similarities, and evolution of CSR themes in academic literature from 1980-2020. Through this process, in addition to literature reviews, CSR dimensions were established to determine who is affected by CSR activities.

The dimensions of the X-axis were refined based on the business operation stages at which CSR activities occur (when), the study expanded on Open Systems Theory which examines an organization's relationship with its environment in terms of inputs, throughputs, and outputs (Weber & Waeger, 2017). To determine the specific stages used in the X-axis, this article incorporated patterns that emerged in the website content analysis which indicated the operation stages at which CSR activities are most likely to occur. Lastly, the CSR activities in the center of the matrix were derived from the website content analysis.

#### **Results and Discussion**

#### Study 1

The results showed that, generally, websites had landing pages titled "sustainability," "corporate responsibility," or "social responsibility" while other websites integrated CSR activities throughout the website or in their "About Us" sections. Some websites are able to clearly communicate their CSR strategies, such as Lands' End, HanesBrands Inc., Under Armour, New Balance, and The Children's Place as they received over 90% IRR; however, some of these brands had

less CSR indicators than others. For instance, Lands' End's website contained 10 CSR indicators while HanesBrands Inc. contained 25. Table 1 illustrates that the range of the IRR was from 35% to 100% with an average of 69 (SD =

17.73). A correlation was evaluated between the total CSR indicators presented on the website and the IRR. The results showed that there is no correlation between them,  $\beta = 0.09$  (p = 0.64). The clear website communication does not build

Figure 1

Business Operations Stages.

Dimensions (Who)	Business Operation Stages (When): Corporate Management	Business Operation Stages (When): Product Design	Business Operation Stages (When): Manufacturing	Business Operation Stages (When): Packaging & Distribution	Business Operation Stages (When): Customers
Environmental (natural environment, environmental stewardship)	Climate Action Plan, Higg Index (sustainability "scorecard"), climate risk management, headquarters green building standards (LEED), B-Corp Partnerships w/ environmental NGOs	Environmentally Preferred Materials and Policies (Conflict minerals, apparel fabric certifications, organic and fair-trade textiles, recycled and regenerative fibers, traceability, sustainable supplier requirements, responsibly sourced leather)  Circularity principles (cyclability, waste avoidance, disassembly, refurbishment, versatility, durability)	Waste, Energy & Carbon, Water (Chemical management, bluesign® system, renewable energy, certified dyeing, water reduction, waste diversion, traceability)  LEED certified manufacturing centers; owned and operated factories, farms, and mils	Product Packaging (Recyclable or compostable packaging, low-waste options) Energy efficient distribution centers (LEED certified)	Upcycling and Recycling Return Programs Repair Programs Secondhand options or programs (thredUP, Rethread)
Social (community, social concerns)	UN Global Compact, employee engagement, Higg Index, B-Corp	Product testing for user safety, responsible sourcing, advocacy t-shirts	Diversity & inclusion, women factory workers' health, safe factory conditions, transparency statements w/ data to support social impact		Activism and philanthropy (Pledging% of Sales, programs to support underresourced communities, Black Lives Matter, LGBTQ+ support, point of sale donationmatch programs, diversifying the outdoors)
Economic (financial, profits, economic development)	Stock information, financial transparency, investor relations, B-Corp, brand partnerships, impact portfolio			Efficient Logistics, Transportation, and Operations	Brand partnerships and collaborations

Figure 1 Continued

Dimensions (Who)	Business Operation Stages (When): Corporate Management	Business Operation Stages (When): Product Design	Business Operation Stages (When): Manufacturing	Business Operation Stages (When): Packaging & Distribution	Business Operation Stages (When): Customers
Stakeholder (employees, suppliers, customers)	Diversity & inclusion recruitment, employee donations, corporate governance, worker wellbeing, transparency statements, workplace surveys, non-financial reporting	Product quality testing, responsibly sourced apparel materials	Active Factory List, Global Contract Factory List, fair trade programs, owned manufacturing, training suppliers Social Responsibility Policies (Xinjiang, Uzbek and Turkmen Cotton Policy, working conditions, anti- discrimination, fair pay, suppler excellence)	Responsible Shipping (Packaging guidelines, container loading and optimization standards, control management systems)	Membership benefits
Legal (required by state, federal, or int'/ Jaw)	SEC Filings (if IPO), Business Commerce Regulations	Compliance Regulations (depends on state)	CA Transparency Act, UK Modern Slavery Act, Laws and Regulations for Manufactureres, Importers, Distributors	Fair Packaging and Labeling Act	Consumer Protection Laws (environmental claims, deceptive ads, "Made in USA"

on the number of CSR indicators presented. While websites with less CSR information could create less confusion among consumers, the website content analysis indicated that content organization with clear labels and dedicated landing pages are important to help consumers identify CSR information.

In addition to increasing consumer knowledge and brand performance, a more straightforward presentation of CSR practices could support and bring awareness to sustainability issues such as environmental pollution, transparent supply chains, and fair wages. For instance, we found during our website coding phase that Patagonia, a well-renowned sustainable clothing brand, met 100% of their electricity needs with renewable energy and diverted 149 tons of plastic waste from entering the ocean ("Environmental & Social Footprint", n.d.).

Furthermore, through this study, the researchers learned that most sustainable fashion brands' websites lack the structure, and organization needed to better present their CSR activities to consumers. Without proper structure, consumers can miss out on important information that could otherwise increase consumer knowledge and boost the brand's return on CSR investments. Thus, it is necessary to clearly present CSR activities on company websites.

#### Study 2

The result of the definition analysis helped finalize the dimensions of the Y-axis for the CSR framework. The findings suggest that the Y-axis contains five CSR dimensions: environmental, social, economic, stakeholder, and legal. Dahlsrud (2008) conducted a similar word frequency analysis with 37 CSR definitions in their article, which yielded five dimensions of CSR: voluntariness, stakeholder, social, environmental, and economic (see table 2, Years 1980-2003). The researchers conducted two more analyses with CSR definitions published during Years 2004 to 2020 and Years 1980 to 2020. The analysis for Years 2004 to 2020 is to gain a better understanding of the change in CSR definitions. The analysis for Years 1980 to 2020 is to confirm the weight of the identified dimensions.

While most of the most mentioned keywords in CSR definitions remained the same, our word frequency count yielded no strong support for "voluntary" as a CSR dimension (table 2). Table 2 included the top 15 most used words in CSR definitions by years. The results show that "business" was the number one word used in the definitions ( $f_{1980-2020} = 49$ ), followed by "social" ( $f_{1980-2020} = 37$ ) and "stakeholder" ( $f_{1980-2020} = 35$ ). Alternatively, the word frequency count re-

Table 1

Intercoder reliability rates.

Brands	Total CSR indicators	Inconsistent cells	Intercoder Reliability Rate (%) <sup>a</sup>	
Abercrombie & Fitch	39	7	82.05	
allbirds	5	2	60.00	
American Eagle Outfitters	22	6	72.73	
Brooks	22	5	77.27	
Columbia Sportswear	36	7	80.56	
Eileen Fisher	34	14	58.82	
Gap Inc.	19	4	78.95	
Guess	21	12	42.86	
Hanes Brands Inc.	25	2	92.00	
J. Crew	11	5	54.55	
Jockey	6	2	66.67	
L.L. Bean	13	7	46.15	
Land's End	9	0	100.00	
Levi's	13	5	61.54	
Merrell	9	3	66.67	
New Balance	21	2	90.48	
Nike	15	7	53.33	
Outerknown	8	4	50.00	
Patagonia	17	11	35.29	
Pearl iZumi	5	2	60.00	
Ralph Lauren	23	13	43.48	
Red Wing Shoes	5	1	80.00	
Reformation	21	2	90.48	
Sperry	4	1	75.00	
The Children's Place	10	1	90.00	
Tommy Bahama	8	2	75.00	
Under Armor	12	1	91.67	

<sup>&</sup>lt;sup>a</sup> Intercoder reliability = total agreements divided by total codes

vealed that "policy" started to emerge in academic definitions of CSR between 2004-2020, indicating that there may be interest to implement more legal requirements in CSR. As such, the researchers modified the dimensions in our matrix to include "legal" as a dimension to reflect the results from our word frequency analysis and changing social contexts.

The researchers found that adding a legal dimension to the matrix may also help consumers and practitioners distinguish between voluntary actions and legal obligations. Under the paradigm of sustainability, businesses have been keenly showing their voluntary compliance in developing CSR activities/ strategies. The Y-axis helps identify who, or

what, is affected or benefited by CSR activities. For example, compostable packaging falls under the environmental dimension because the activity directly affects the environment as compostable packaging decreases packaging waste that would otherwise contribute to landfill pollution. Another example is that the Uzbek and Turkmen Cotton Policy belong in the stakeholder dimension because it demonstrates that the brand does not do business with suppliers who source cotton from forced labor in Uzbekistan.

Along with the data collection, the researchers found that CSR activities take place in different stages of a business operation. As the Y-axis helps identify who, or what, the X-axis focuses on when or "in what stage" the activities take place. The scope of fashion business is complex in that it involves many industries, from raw materials, to design, to manufacturing and production, to retail management, and to consumer services (Stone & Farnan, 2017). Some fashion businesses only focus on a part of the process (i.e., cotton farms and textile vendors), whereas a ready-to-wear company, especially those owning a private label (i.e., J.Crew and Gap. Inc.), involves many stages such as business management, product

development, distribution, and customer service. The X-axis represents "when" the CSR activities occur during its product life cycle and contains five business operation stages: corporate management, product design, manufacturing, packaging and distribution, and customers. The five stages provided an additional dimension to organize the CSR activities.

For instance, activities that focus on improving quality and longevity through CSR activities, such as using environmentally preferred materials, enhanced product testing, and responsibly sourced materials, were categorized in the product design stage. In other words, during the product design stage, those strategies/activities can be implemented to enhance the CSR performance. Furthermore, the researchers found that, under product design, brands favored sustainable approaches to product design with recycled or upcycled textiles, organic cotton, innovative textiles, and strict fiber standards, to name a few. Under the customers stage, brands offer their consumers a means to decrease waste and promote a circular economy with CSR activities such as upcycling/recycling and repair programs.

Lastly, the framework connects the five CSR dimensions with the five business operation stages to clearly identify

Table 2

Word frequency count for definitions between years 1980-2003 (Dahlsrud, 2008) and 2004-2020.

<b>Top 15</b>	Years 1980-2003 (n = 37)	Frequency Count (f)	Years 2004-2020 (n = 38)	Frequency Count (f)	Years 1980-2020 (n = 75)	Frequency Count (f)
1	business	25	business	24	business	49
2	stakeholder	18	social	20	social	37
3	society	18	stakeholder	17	stakeholder	35
4	social	17	practice	12	society	28
5	community	16	policy	11	community	24
6	environment	15	society	10	company	23
7	company	14	company	9	environment	19
8	operation	10	economic	9	impact	19
9	impact	10	impact	9	responsibility	18
10	environmental	9	community	8	practice	18
11	economic	8	organization	8	economic	17
12	employee	8	environmental	7	operation	13
13	corporation	8	activity	7	policy	13
14	beyond	8	responsibility	6	beyond	13
15	value	7	corporate	6	corporation	12

CSR activities. For instance, CSR activities that concern the environmental dimension during the manufacturing stage include: chemical waste management, renewable energy, water conservation, and waste diversion. Additionally, CSR activities relevant to the stakeholder dimension under the corporate management stage include: diversity and inclusion recruitment, worker well-being, and corporate governance standards. The framework pinpoints when CSR activities occur, and who/what they affect; however, it also clearly presents areas where CSR activities are lacking. While there is an abundance of activities in the environmental dimension across all business operation stages, there is little to be found in the economic dimension and in the customers' stage of operations. Market practitioners can use this to their advantage by developing CSR activities to address those areas of opportunities, and consumers can use the framework to make well-informed purchasing decisions.

#### Conclusion

As discussed thus far, CSR is a multidimensional concept. Therefore, if a succinct definition is desired, it must be broad enough to cover all its aspects. Based on our findings, CSR can be defined as strategies developed in every stage of a business operation that result in beneficial outcomes in favor of the environment, stakeholders, society, economy, and legislation without damaging each other. However, instead of a succinct definition, the researchers of this study proposed to use a two-dimensional index, a matrix that consists of two axes, to examine the nature of CSR. The X and Y axes consist of sub-dimensions that can enhance consumers' understanding of CSR.

It is important to note that this study's website content analysis took place between September 2020 to June 2021. In addition to human error, websites change over time with modifications in website content affected this research's IRR and consistency of information. For future studies, this could be addressed by setting a specific timeframe in which to code the websites and implementing a method of tracking website changes during that time frame. The framework and method could also be expanded to account for unorganized CSR presentation on websites and to recognize more CSR activities in the fashion industry. Although the researchers observed a theme of recurring CSR activities, the activities in the framework do not reflect all possible CSR activities available in the fashion industry. With a larger database of companies, however, researchers could potentially identify lesser-known CSR activities. Expanding the scope of the study could provide a more

holistic and comprehensive view of how CSR is understood and implemented in the fashion industry.

In sum, the findings in this paper are important in understanding how CSR practices affect broader sustainability issues and studies. This paper could relate to studies that explore sustainable fashion as an alternative model to fast fashion in order to enhance environmental, social, and corporate sustainability. This study could also be beneficial to consumer research as it relates to sustainability. There are various studies that attempt to expand on the consumer-behavior gap and understand how consumers perceive fast fashion. The framework proposed in this study could contribute to those emerging types of research.

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