A STUDY OF CORPORATE SOCIAL RESPONSIBILITY (CSR) PRACTICES IN THE INDIAN TEXTILE INDUSTRY: A PATHWAY TO BUILDING SUSTAINABLE SUPPLY CHAIN

By

JYOTI CHAWLA

MASTER OF SCIENCE

WASHINGTON STATE UNIVERSITY

Department of Apparel, Merchandising, Design and Textiles

DECEMBER 2018

© Copyright by JYOTI CHAWLA, 2019

To the Faculty of Washington State University:

Dr. Ting Chi

Committee Chair Full Name, Ph.D., Chair

Dr. Hang Liu

Committee Member Full Name, Ph.D.

Dr. Chanmi Gloria Hwang

Committee Member Full Name, Ph.D.

# ACKNOWLEDGMENT

I would like to express my sincere gratitude to my advisor Dr. Ting Chi for his continuous support and encouragement. His guidance helped in research and without his patience and help, it would not have been possible.

I would like to thank my committee members Dr. Hang Liu and Dr. Chanmi Gloria Hwang for their feedback and time.

I would also like to extend thanks to all my friends here at Washington State University and at Pullman who have stood by me throughout this journey and have provided the unwavering support.

I thank my family who were always there motivating me and stood beside me all the time.

I want to thank my son, Neerav, for being my inspiration. Lastly, I want to thank my husband for his constant motivation and his faith in me. Words are not enough to express my heartfelt gratitude to all those who have been there. I just want to say THANK YOU!

A STUDY OF CORPORATE SOCIAL RESPONSIBILITY (CSR) PRACTICES IN THE INDIAN TEXTILE INDUSTRY: A PATHWAY TO BUILDING SUSTAINABLE SUPPLY CHAIN

# Abstract

CSR plays a significant role to achieve sustainable development goals for different business entities. In India, CSR is considered as one of the significant factors for business success. In order to analyze the drivers and inhibitors for CSR, that are practiced among the textile companies of India, exploratory study is opted. Stakeholders theory is applied to analyze both external and internal factors in Indian textile company. Interview questions are developed by adhering to the extant literature review and essential information is collected to answer research questions. Research aims at the analysis of growing concerns of CSR highlighting academic and practitioner’s concerns. It is asserted that business press and daily news has highlighted that CSR efforts are becoming popular within Indian Textile Industry. Certain interviews are conducted that are used to address and enlighten core themes of problems that are faced by employees taking into account that many employers don’t handle CSR seriously. On the same platform, it is highlighted that there are a number of companies that have achieved height of success by adhering to CSR practices and adequate implementation. In this research thematic analysis is conducted to explain the concept of corporate social responsibility and sustainability taking into account that employees could be demonstrated about the benefits of adaptation of CSR initiatives that are incorporated by Indian textile firms. Along with it, the necessity of CSR activities is highlighted so that significance of community growth and development can be addressed. Several themes are highlighted such as, empowerment of employees, women empowerment, significance of employee’s health and the critical approach towards the importance of CSR and basic rights of employees. In the end, certain suggestions of future research are given, taking into consideration that CSR is a growing business platform that can restore long term benefits for both employees and the employers. Side by side, feedback from employee is added to analyze the interpretation of CSR in an organization and the role of employers in the implementation of CSR initiative. A reflection regarding efficiencies and positive outcomes associated with implementation of CSR is asserted highlighting expected benefits for the Indian textile industry.

by Jyoti Chawla, M.S.

Washington State University

May 2019

Chair: Dr. Ting Chi

TABLE OF CONTENT

[ACKNOWLEDGMENT iii](#_Toc12387643)

[Abstract iv](#_Toc12387644)

[LIST OF FIGURES AND TABLES ix](#_Toc12387645)

[Table 4.1: Profile of Participated Companies………………………………………………46 ix](#_Toc12387646)

[Table 4.2: Profile of the Respondents………………………………………………………..47 ix](#_Toc12387647)

[Table 4.3: Summary of Results……………………………………………………………….78 ix](#_Toc12387648)

[CHAPTER ONE: INTRODUCTION 1](#_Toc12387649)

[1.1 Background 1](#_Toc12387650)

[1.2 Rationale 3](#_Toc12387651)

[1.3 Purpose of the study 5](#_Toc12387652)

[1.4 Potential contributions to academics and industry 6](#_Toc12387653)

[CHAPTER 2: LITERATURE REVIEW 8](#_Toc12387654)

[2.1 Corporate Social Responsibility (CSR) 8](#_Toc12387655)

[2.2 Corporate Social Responsibility in India 11](#_Toc12387656)

[2.3 Corporate Social Responsibility in the Indian Textile Industry 14](#_Toc12387657)

[2.4 Drivers of CSR in the Indian Textile Industry 17](#_Toc12387658)

[2.4.1 Consumers 18](#_Toc12387659)

[2.4.2 Employees 19](#_Toc12387660)

[2.4.3 Environment 20](#_Toc12387661)

[2.4.4 Community 22](#_Toc12387662)

[2.4.5 Corporate Governance (Shareholders) 24](#_Toc12387663)

[2.4.6 The Government 26](#_Toc12387664)

[2.4.7 International Buyers 28](#_Toc12387665)

[2.4.8 Competitive/internal organizational drivers for CSR 29](#_Toc12387666)

[2.5 Inhibitors/Barriers to Corporate Social Responsibility in the Indian Textile Industry 31](#_Toc12387667)

[2.5.1 Lack of Consumer Awareness 31](#_Toc12387668)

[2.5.2 Company Human Resources (Lack of Training) 33](#_Toc12387669)

[2.5.3 Financial Constraints 35](#_Toc12387670)

[2.5.4 Regulation and Standards 37](#_Toc12387671)

[CHAPTER 3: METHODOLOGY 39](#_Toc12387672)

[3.1 Research Methods 39](#_Toc12387673)

[3.2 Justification for the Chosen Method 40](#_Toc12387674)

[3.3 Interviews 40](#_Toc12387675)

[3.4 The Respondents 41](#_Toc12387676)

4.1 Profiles of the Participating Companies and Respondents 45

[4.2 Thematic Analysis 48](#_Toc12387680)

[4.2.1 Sustainable Development Definition 49](#_Toc12387681)

[4.2.2 Corporate Social Responsibility (CSR) Definition 50](#_Toc12387682)

[4.2.3 Important Aspects of CSR 52](#_Toc12387683)

[4.2.4 CSR Initiatives 52](#_Toc12387684)

[4.2.4.1 Environmental Protection 52](#_Toc12387685)

[4.2.4.2 Sustainable Materials Development 53](#_Toc12387686)

[4.2.4.3 Employee Upliftment 54](#_Toc12387687)

[4.2.4.4 Social Programs For Community Upliftment 55](#_Toc12387688)

[4.2.4.5 Child Labor 56](#_Toc12387689)

[4.2.5 Entry and Interest in Sustainable Textile 56](#_Toc12387690)

[4.2.6 Benefits of CSR 58](#_Toc12387691)

[4.2.6.1 Better Brand Recognition 58](#_Toc12387692)

[4.2.6.2 Stakeholder Management 59](#_Toc12387693)

[4.2.6.3 Customer Loyalty and Customer Retention 59](#_Toc12387694)

[4.2.6.4 Employee Satisfaction and Retention 59](#_Toc12387695)

[4.2.6.5 Improved Organizational Performance 60](#_Toc12387696)

[4.2.6.6 Environmental Benefits 61](#_Toc12387697)

[4.2.6.7 Marketing CSR 62](#_Toc12387698)

[4.2.6.8 CSR and Stakeholders’ Feedback on CSR Initiatives 62](#_Toc12387699)

[4.3 Drivers in Implementing CSR 64](#_Toc12387700)

[4.3.1 Social Responsibility Towards Communities 64](#_Toc12387701)

[4.3.2 Environmental Driven 65](#_Toc12387702)

[4.3.3 Employee Driven 66](#_Toc12387703)

[4.3.4 Customers 67](#_Toc12387704)

[4.3.5 Organizational Values and Leadership 70](#_Toc12387705)

[4.3.6 Government 71](#_Toc12387706)

[4.4 Barriers of CSR Implementation 73](#_Toc12387707)

[4.4.1 Lack of Consumer Awareness 73](#_Toc12387708)

[4.4.2 Financial Constraints 74](#_Toc12387709)

[4.4.3 Training ( Human Resources) 75](#_Toc12387710)

[4.5 Other Responses 77](#_Toc12387711)

[CHAPTER 5: DISCUSSION AND CONCLUSION 79](#_Toc12387713)

[5.1 Findings 80](#_Toc12387714)

[5.2 Contribution to Academia and Industry 81](#_Toc12387715)

[5.3 Implications 82](#_Toc12387716)

[5.3.1 Making CSR practices better 82](#_Toc12387717)

[5.3.2 Implementing CSR practices 83](#_Toc12387718)

[5.3.3 Building strategies in accordance with the core competencies of the company 83](#_Toc12387719)

[5.3.4 Recognition of organizational values and customer-centered issues 83](#_Toc12387720)

[5.3.5 Measuring ROI of CSR efforts for the C suite and investors 84](#_Toc12387721)

[5.4 Limitations and Future Research Directions 84](#_Toc12387722)

[REFERENCES 86](#_Toc12387723)

# LIST OF FIGURES AND TABLES

Page

Figure 1: Carroll’s Pyramid of Corporate Social Responsibility (Carroll, 1991) ……...……...8

## Table 4.1: Profile of Participated Companies………………………………………………46

## Table 4.2: Profile of the Respondents………………………………………………………..47

## Table 4.3: Summary of Results……………………………………………………………….78

**Dedication**

I dedicate this thesis to my family

And friends.

For Neerav and Saurabh.

# CHAPTER ONE: INTRODUCTION

## 1.1 Background

Corporate social responsibility (CSR) is defined as a business approach contributing to sustainable development by delivering social, economic and environmental benefits for all stakeholders (Allouche, 2006). The concept of CSR has been gradually accepted and promoted by a number of departments of society, such as corporations, governments, consumers, and non-government organizations (Pedersen, 2015). Various international organizations--the Organization for Economic Cooperation and Development (OECD), World Bank, the United Nations (UN), and International Labor Organizations (ILO)--have established standards to continue the movement towards CSR (Mallin, 2013). CSR was once considered to be a recommended practice for businesses primarily in developed countries. Today, the popularity of CSR has spread globally (Lee, Ma & Lee, 2017). Further CSR initiatives have been developed and implemented by an increasing number of businesses in developing nations like Pakistan, Malaysia, and India (Szewczyk, 2017). Globalization has played a very influential role in transforming the CSR movement from a national scale to a global scale (Jain, 2011).

Many researchers have conducted studies on CSR in the context of developed nations (e.g., U.S. U.K. Germany, Canada, etc.), but few studies have focused on CSR in emerging or developing countries (Reis, 2017). India is one of the major emerging economies, which has been severely impacted by CSR’s irresponsible behaviors in the past (Pachauri, 2009). A recent study on the condition of the workers in the Indian apparel and textile industry, conducted by International Labor Organization (2014), illustrates that workers often faced workplace exploitation in terms of working culture, contracts, ability to take leave, and disrespectful treatment. This study indicated that workers commonly faced threats, verbal abuse, and beatings in the textile or apparel factories. According to a report released by Sisters for Change, a UK-based NGO, and Munnade, a community-based women’s group in India has highlighted that, one in seven women in apparel factories in Bangalore, India has been forced either to commit a sexual act or to have sexual intercourse (Gunnupuri, 2016). Karamyog (2009) surveyed 500 major companies in India and reported that 49 % companies were involved in CSR activities and for those companies that claimed CSR involvement (49%) were primarily focused on charitable donations, renovating schools in rural areas, etc., as their CSR activities. Well-organized structure and implementation of CSR was shown by only 25 percent of companies. “Many companies are only making token gestures towards CSR in tangential ways such as donations to charitable trusts or NGOs, sponsorship of events, etc. believing that charity and philanthropy is equal to CSR” (Karmayog 2009 & Sai, 2017).

In 2013, a new law was implemented in India which made it mandatory for companies to spend 2% of their total net profit on CSR activities. Businesses are becoming more aware of the role of society and environment for sustainable development (Murphy, 2018). Indian government is taking a more proactive approach to promote and enforce CSR initiatives among businesses. As India is becoming a more attractive and sourcing destination for international buyers in recent years, its CSR performance has been under more scrutiny (Nema, 2018). The company considers individuals or groups who have ample interest and are affected by the actions and approaches of the company to be stakeholders (Cohen, 1996). Stakeholders, like the board of directors, owners, suppliers, employees, customers, etc. are considered to be key to the success of CSR practices. It becomes difficult for any organization to achieve the CSR objectives without the engagement, loyalty, talent, skills, and knowledge of stakeholders (Gibson, 2012). According to Homes and Watts (2000), engagement of stakeholders is the essence of CSR. Although CSR has become a growing area of value creation for organizations, many stakeholders’ needs that are critical for sustainable development are often less regarded or ineffectively addressed by many firms (Marshall & Ramsay, 2012).

## 1.2 Rationale

According to Ministry of Textiles, the textile industry in India contributes towards 14 percent of the country’s manufacturing production, 4 percent of India’s GDP, and 27 percent of India’s overall export earnings in 2015. It is one of the largest employment providers in India after agriculture provides employment to over 45 million people. According to The Cotton Textiles Export Promotion Council (Texprocil), textile industry realized export earnings worth US$ 41.4 billion, a growth of 5.4% on an annual basis. In 2017, the Indian government passed a new policy to boost the Indian textile industry. Under this policy the government of India set a target of textile exports at US$ 45 billion for FYP 2017-2018, while the actual textile exports stood at US$ 39.6 billion for the same year (“Textile Industry in India,” 2018).

In India, an increasing number of organizations are choosing to move toward protecting society and environment, evidencing steps towards CSR (Pattnaik & Shukla, 2018). In order to engage stakeholders, organizations have started adopting several mechanisms such as communicating the policies and arranging the meetings with stakeholders which are ordered by law. India is considered among the top 10 Asian nations in showing its efforts towards CSR disclosure standards (Jain, 2011). Hence, this study will be focusing on the Indian textile industry and implementation of CSR practices by the companies in the textile industry (Pattnaik & Shukla, 2018). Within the Indian textile industry, CSR has come to the forefront because Indian consumers have become more conscious of how organizations are dealing with environmental and social issues and what they are giving back to stakeholders after gaining profit (Ozek, 2017). According to Nielsen, (2015), Global Online Environment & Sustainability Survey, conducted throughout Asia-Pacific, Europe, Latin America, the Middle East/Africa, and North America has highlighted that consumers in these countries are becoming more conscious of sustainable and environment friendly practices. They are willing to pay more for the sustainably-procured goods. The increasing concerns of Indian consumers towards social and environmental problems are due to the change in climate and social conditions across the country. To understand the perception of urban Indian consumers on green products, a research study which was market-based survey, conducted by GPNI (Green Purchasing Network India) in support from IGPN (International Green Purchasing Network) and Japan fund for Global environment in 2015. This research studied 2000 plus consumers from urban cities, 8 manufacturers, 2 certifying agencies, and 6 retailers, where it was seen that health is the main factor for buying green products and 90% consumers were aware of the term Green, eco-friendly. Concern for environment was one of the major factors for the consumers to buy Eco-friendly products (GPNI, 2015).

Rapid development of the Indian textile industry has contributed to irresponsible textile production which has polluted the air and water ecosystem in India (Nayak, 2014). Textile sector not only requires a large volume of water for various operation units but also releases a variety of chemicals that are used for different processes. Textile mills generate Sulphur oxides and nitrogen from boilers, which create air pollution. From the washing of fiber to dying, bleaching, and washing of the finished product, the textile industry requires a huge volume of water, and a high percentage of this water is drained into the river or sea, causing water pollution (Gupta, Biswas & Agrawal, 2017). According to the Environmental Performance Index, India’s environmental quality was ranked 177 out of 180 countries in 2018 (EPI, 2018).

Moreover, most of the small-to-medium sized manufacturers in the Indian textile industry hire employees without providing proper training and personal safety norms, resulting in minor-to-major accidents (Bhaskaran, 2013). In addition, it has been found that child labor is still prevailing in the Indian textile industry (Estevez & Levy, 2014). The social and environmental issues faced by the Indian textile industry are pressing and have drawn considerable attention in the country and abroad (Gupta & Hodges, 2012). According to a survey conducted in 2017, the economic disparity in India is at all-time high, “India's richest 1% held 58% of the country's total wealth, which was higher than the global figure of about 50% (Business Today, 2018)”. More than 80 billionaires are living in India, and this figure is expected to reach more than 200 in the next decade (Popov, 2018). However, in the last couple of years, India has taken some initiatives in order to address economic inequality. With the implementation of new CSR rules, resources in the form of opportunity and money will reach the hands of the poor (Jaysawal & Saha, 2015).

## 1.3 Purpose of the study

CSR plays a significant role to achieve sustainable development goals for different business entities. Some of the key aspects are economic, environmental and social dimensions which assist in achieving sustainable development. The purpose of this study is to gain a better understanding of the drivers and inhibitors for CSR, practiced among the Indian textile companies. This study uses a stakeholder theory approach, both external factors (e.g., institutional pressure and incentives, customer pressure, NGOs) and internal factors (e.g., substantial resources, firm capabilities, employees, and CEO leadership) to study the role of stakeholders played in the Indian textile companies’ adoption of CSR practices. As an exploratory study, the primary data used for analysis will be collected through a series of interviews with senior managers in 10 Indian textile manufacturing companies that have participated in CSR practices. Specifically, the objectives of this research are fourfold: first, to investigate the types of CSR practices adopted by Indian textile manufacturers; second, to identify the drivers of the CSR practices among Indian textile manufacturers using the stakeholder theory; third, to reveal inhibitors/barriers to the CSR practices among Indian textile manufacturers using the stakeholder theory; and finally, to develop the implementable and sound strategies for Indian textile manufacturers to develop their CSR capacities and enhance their CSR performance.

## 1.4 Potential contributions to academics and industry

CSR has been considered as the most significant factor of business success in India. This is due to the fact that multiple benefits arise for an organization and its stakeholders when it adopts CSR practices. Over the last few years, there has been a growing concern among government, industrial practitioners, and academics regarding CSR movement in the Indian textile industry which plays a pivotal role in the Indian economy and exports to the global market. It can be easily observed in various scholarly research as well as in daily news and business press that the CSR efforts are becoming popular within the Indian textile industry.

The conceptual framework proposed through grounded theory will enable further investigation on CSR behaviors in the Indian textile industry from a stakeholder perspective. The findings from this study will provide a better understanding of CSR issues including types, drivers, and inhibitors in the Indian textile industry. For those companies are attempting to initiate their CSR practices, or who just want to learn more about CSR practices. This study will provide insights on this emerging but critical movement for future business success. Also, the information provided in this research is highly useful for industrial practitioners to evaluate whether CSR is a useful tool for increasing competitiveness, reputation and showing concern towards social and environmental factors.

# CHAPTER 2: LITERATURE REVIEW

This chapter provides a comprehensive review of corporate social responsibility (CSR), CSR practices, its drivers and inhibitors in the Indian textile industry. The research propositions are proposed based on the literature review. These proposed research propositions guide the development of interview questions for primary information and data collection.

## 2.1 Corporate Social Responsibility (CSR)

The history of CSR began in 1930 when two professors from Harvard University, C.G. Means and A.A. Berle, introduced the concept of CSR in the book “The Modern Corporation and Private Property.” Since 1930, the concept of CSR has been evolving and has been debated in different fields of business as well as in academics (MouLeite & Padgett, 2011). The era of modern CSR started in 1953, with the publication of a landmark book by Howard R. Bowen, ‘Social Responsibilities of the Businessman’ (Carroll, 2016). From an academic standpoint, most of the definitions of CSR and the initial framework of what it meant both in theory and in practice began in 1960. In general, CSR has typically been seen as a set of policies and practices that businesses follow to ensure that stakeholders are taken into consideration when implementing business strategies (Carroll, 2016). According to Carroll (1991), in the current business environment, CSR has become highly popular due to its capability to embrace all the aspects of sustainability, along with various expectations, such as philanthropic (discretionary), ethical, economic and legal, that people have for a company at a particular point in time.

The CSR pyramid (fig.1) presented by Carroll (1991) starts with economic responsibility as the foundation and the first responsibility of the organization due to the fact that organizations are responsible for offering products and services to customers in order to generate profits. The next component is the organization’s legal responsibility—laws that an organization should follow while operating their business. Likewise, the third responsibility is ethical, which shows that organizations should operate their business ethically. The last responsibility is the discretionary or philanthropic responsibility; organizations should play a voluntary role in the well-being of society as well as in their immediate environment (Schreck, 2009)

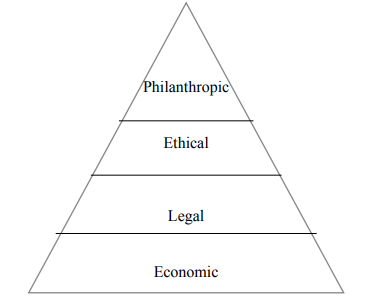


Figure 1: Carroll’s Pyramid of Corporate Social Responsibility (Carroll, 1991)

Gupta (2011) concludes that companies cannot survive fierce competition experienced in various sectors without being socially responsible. The study further suggests that social progress is essential for sustainable growth and development of every company because customers are more attracted to companies that support programs which aim to benefit the community such as employment opportunities and infrastructural development (Gupta, 2011). However, Kansal and Joshi (2014) proposed that ideal CSR initiatives should have both philosophical and ethical dimensions. Carroll and Shabana (2010) argue that CSR practices are related to core business activities, which is perceived as a method of preventing criticism as well as promoting sustainable development. As a result, firms are approaching CSR in a more strategic ways by recognizing that aligning processes with their objectives and business models will inherently improve their competitive edge (Panda & Kanjilla, 2012). Panda and Kanjilla (2012) also assert that there is an accompanying change in the perception of CSR, unlike the past where many critics argued that businesses’ sole responsibility was to create value for customers and shareholders. They believed that CSR ran contrary to the interest of the firm by extending its practices towards helping society. Hence, CSR is increasingly used since it strengthens the relationship between companies and stakeholders and enhances continuous improvement and innovation (Kansal & Joshi, 2014).

Arguably, the profit-seeking theory has failed to explain precisely why companies should continually participate in these practices when its impacts on financial performance remain uncertain (Tilt, 2016). Of course, most of the literature concerning the history of CSR does not conclude that companies should not engage in socially irresponsible activities particularly when financial benefits can be traced (Tilt, 2016). Based on these findings, engaging in socially responsible initiatives usually creates a positive image about a company; and such heightens the possibility of integrating supply chain practices with global partners (Tilt, 2016). In spite of commendable progress towards CSR, a broad range of challenges have been identified, including increasing costs and lack of institution and governance structures when administrative systems do not reflect this shift (Panda & Kanjilla, 2012).

By focusing on social, economic, and environmental perspectives, companies have increased chances of achieving various objectives that collectively culminates in improved profits (Mallin, 2013). Studies suggest that the financial-bottom line has been the key contributor to improved involvement of companies in CSR initiatives (Mallin, 2013). Nevertheless, CSR is perceived as practices or decisions that are formulated by the management, which entails contributing to the welfare of the society (Park & Ghauri, 2015). These initiatives are normally embedded in the day to day operations and overall policies to enhance compliance with the set policy (Park & Ghauri, 2015). In this regard, Nasreen and Rao (2014) proposed that CSR have a positive impact on the community by encouraging firms to act ethically as well as considering the environmental and social impacts of their activities. In doing so, there is increased capability of mitigating detrimental effects of their operations to the community and environment and further create value chain that effectively delivery goods and services to customers depending on their preferences and expectations (Nasreen & Rao, 2014).

Moreover, CSR activities support public value outcomes by focusing on how their services can make a difference in the community. In some occasions, these practices enable the business to contribute directly to the community through voluntary activities; which eventually builds a positive reputation (Verma, 2017). The additional benefits attributed to these initiatives include but not limited to enabling businesses to be employer of choice, encourages both professional and personal development, and improves relationship with customers.

## 2.2 Corporate Social Responsibility in India

India has a long custom of paternalistic altruism. The practices that are esteemed in recent years have been in practice for thousands of years (Jaysawal & Saha, 2015). For example, an ancient Indian philosopher, Kautilya, used to preach and promote ethical principles while conducting business (Park & Ghauri, 2015). In various ancient literature, the idea of helping disadvantaged and poor people is clearly mentioned. In the pre-industrialized period, charity and religion were the key drivers of CSR (Verma, 2017). Most of the practices intended to empower specific groups in the society such as the less privileged in the society (Park & Ghauri, 2015). As a result, companies started contributing to philanthropic activities and taking care of the elderly and sick. As such, India pioneers the way in requiring organizations to set aside a certain percentage of their profits to spend on social development (Singh, Pandey & Vashisht, 2016). Section 135 of the Companies Act that governs CSR in India has put organizations in a critical position of national development by mandating compliance on certain provisions directed to CSR activities. In addition, the Company Act of 2013 revolutionized CSR in India. This act provides that one-third of the firms’ board must have an independent director and of the board members at least one should be a woman. The move advocates for gender equality (Verma, 2017). With these immense changes in legal imperatives towards supporting corporate Social responsibility, large companies contribute 2% of their net profits (that are averaged across three years of continuous operations) to CSR. Some firms do fear that this rule could be used subjectively against them considering they could be interpreted in any manner (Singh et al., 2016). The Act requires that a company contribute to society within its area of operation.

As mentioned before, India has been utilizing CSR for several decades and it is believed to be one of the first countries to incorporate CSR practices into the organizational strategy (Borman & Chakraborty, 2012). Guidelines that were used to govern these practices include the UN principles grounded on three pillars--the state duty to protect, the corporate responsibility to respect and the access to remedy (Kansal & Joshi, 2014). According to Narwal and Singh (2013), CSR in India was for a long time considered a voluntary act implemented by the company for its stakeholders; however, the practice is currently a legal requirement, and the government has pursued active measures to enhance its implementation. At this point, CSR focused on economic perspectives such as creating stakeholders’ values, empowering employees, and meeting stakeholder expectations (Borman & Chakraborty, 2012). Compliance with environmental policy also increased in order to avoid potential fines and further meet profit maximizations (Narwal and Singh, 2013). Effective measures are usually established to guide employees on how consistently deliver quality products and services based on the customer demands (Narwal &Singh, 2013). As a result, the competitive edge of most companies that focuses on economic and environmental perspectives has significantly increased, hence resulting in stellar performance (Sabharwal & Narula, 2015). Additionally, most firms in India engage in creating awareness among employees concerning environmental conservation programs and sustainability (Sabharwal & Narula, 2015). Due to the fact that customers prefer purchasing products that are manufactured by companies that value environmental protection, businesses have increasingly invested in CSR to attract and retain a large customer base.

Mishra and Damodar (2010), through a qualitative study, proposed that many leading corporations in India have realized the importance of engaging in socially responsible activities as a method of protecting reputation, goodwill, as well as a method of increasing competitiveness. Consequently, Indian corporate sectors have developed appropriate strategies that will influence small and medium-sized business to improve CSR, so they can increase their reach in remote areas. According to Sabharwal and Narula (2015), the immense growth in Indian CSR practices can be attributed to industrial development with the entry of international companies into its economy. Due to stiff competition, every company tries its best to prove itself by engaging in programs that can attract the attention of consumers (Narwal &Singh, 2013). Therefore, these benefits are highly significant, and organizations which have implemented CSR are expanding their operations and revising their strategies to benefit the company and contribute to the growth of society and protection of the environment.

## 2.3 Corporate Social Responsibility in the Indian Textile Industry

The textile industry is one of the oldest industries in India, dating back several centuries. This industry is considered labor intensive since it provides numerous job opportunities for various classes of workers (Agarwal, 2017). The Indian apparel and textile industry are the second largest industries in India following agriculture in terms of employment generation and economic contribution (Solanki, 2017). This sector contributes to 4 percent of India’s Gross Domestic Product and 14 percent of industrial production (Solanki, 2017). In the financial year 2015-16, India’s exports for textile and apparel amounted to USD 40 billion, demonstrating its extensive capability and product demand globally. Currently, this industry is the second largest employment provider in India, where approximately 51 million people have been directly or indirectly employed (Solanki, 2017). The apparel sector receives significant support from the government through huge incentives to farmers and manufacturers. Despite, its rich heritage, the forward growth of the textile industry depends on future government policy and geographical factors. According to MA & GK (2017), in the past, India has enjoyed a good geographical climate and fertile land as well as favorable policies which have substantially contributed to the growth of textile and apparel industry. Currently, the Indian government is creating an effective value chain to speed up the production and distribution of textiles to the market and further enhance the integration of operations and processes with trade partners.

The major growth drivers for the textile industry are developing countries, particularly China and India, where production in both countries is growing by a double-digit (Pandey, Sacher & Kumar, 2014). As a result, India will be the second most attractive apparel market with a value at USD 121 billion by 2025 (Gopalakrishnan, 2015). To effectively maintain such rapid growth, the government has employed various measures such as allocating USD 1.3 billion to allow acquisition of appropriate technologies (Solanki, 2017). In addition, the industry is grouped into both unorganized and organized spheres, which allow farmers and manufactures to effectively use both traditional and modern techniques in the sector (Singh & Lal, 2012).

Despite the Indian government’s commitment to promoting the growth of the sector, there are various challenges presently experienced (Kumar, 2018). Some of the most common issues include superseded mechanism and knowledge, scarcity of electrical energy, the risk to the traditional handloom sector, shortage of the raw materials, (Kumar, 2018). In this regard, there is a high possibility that the industry can grow further if these challenges are addressed adequately.

Current globalization trends have transformed economic relations, especially for India which relies heavily on the textile industry (Szewczyk, 2017). For this reason, the apparel and textile sector are a sensitive area with respect to CSR practices. In India, the focus is primarily on two areas of CSR: environmental impact and human rights. Notably, Nasreen and Rao (2014) proposed that CSR awareness is occurring among companies in India that are fairly embracing its practices. In this regard, textile firms are currently acknowledging the role of CSR in society and the environment (Nasreen & Rao, 2014). According to Hassini, Surt and Searcy (2012), most companies in the sector have now understood the role of CSR practices in enhancing sustainability. To achieve sustainability, Hassini et al. (2012) proposed that firms employ the Theory of Triple Bottom Line which enables management to effectively address the people and environment’s needs while maximizing profits.

Despite the significant growth in CSR practices, Gandhi (2017) states that manufacturers in the Indian textile and apparel industry face challenges associated with implementation of the programs. Ultimately, small scale firms give priority to other projects that are easier to implement which have direct financial impact on the company (Gandhi, 2017). They ignore the CSR initiatives presently practiced in the Indian apparel and textile industry which focus on people, environment, and society (Gandhi, 2017).

The international certificates and the company’s code of conduct have been able to enhance working conditions, including health and safety (Koksal, Strahle, Muller & Freise, 2017, Gupta & Hodges, 2012). According to Stigzelius and Mark-Herbert (2009) most of the Indian textile and apparel firms who work with International companies and buyers/ customers follow international labor standards such as SA 8000 certification which covers human rights issues such as health and safety, child labor, working conditions, working hours and forced labor (Social Accountability International, 2011). Acquiring these certifications requires a major investment, which can be too expensive for SMEs. At the same time, the return on this investment is not guaranteed (Bremer & Udovich, 2001). The Indian garment suppliers and manufacturers participate in these certifications to enhance their image and procure more orders from the international buyers (Herbert, 2009; Gupta & Hodges, 2012)

Environmental sustainability is also a vital component of the CSR practice. In fact, studies show that companies that focus on environmental sustainability become more innovative, hence creating a competitive advantage (Rajan, Anand, Nayaran, & Bapu, 2016). The majority of textile companies in India focus on the social sustainability when implementing CSR initiatives and neglects the environmental aspect in the process (Rajan et al., 2016). International textile firms that source their materials in India are going ‘green’ and therefore forcing manufacturers to put prioritize environmental sustainability (Nygaard, 2015). Big companies who work with the international buyers tend to embrace the sustainable practices in order to maintain their businesses with the international companies. Furthermore, these companies are embracing closed loop supply chains where materials are reduced, recycled and re-used in the manufacturing process of textiles (Eryuruk, 2012). In addition, there is also re-manufacturing, reverse logistics, network designs, and green procurement (Eryuruk, 2012).

Environmental laws in India regarding the textile sector can have serious legal implications on operations because the majority of companies lack the necessary expertise and technology to meet compliance requirements (Rajan et al., 2016). Likewise, there was the case of firms operating in Tirupur, India, in 2010 when a high court ordered the closure of 754 dyeing plants in the region (Nygaard, 2015). The reason for this move was that textile companies in Tirupur the firms lacked the technology to comply with the Zero-Liquid Discharge (ZLD) environmental rules. Another case of how environmental sustainability improve a company’s CSR practice is the Tikau Oy, a Finnish textile firm with manufacturing plants in India (Maymun, Duong and Sishir, 2016). Tikau Oy is focusing on the use of natural fibers such as organic cotton seeds, bamboo, banana and jute to reduce reliance of synthetic fibers that are non-biodegradable or cotton that requires huge amounts of water and chemicals to produce (Maymun et al., 2016). Studies conducted by Ali and Sarwar (2010) show that organic cotton and bamboo fibers can enhance environmental sustainability of textile industry. Organic cotton is beneficial to both farmers and textile companies where they can get higher premiums on small scale production, it also optimizes water utilization and improves biodiversity (Ali and Sarwar, 2010).

## 2.4 Drivers of CSR in the Indian Textile Industry

What drives CSR is the mix of risks and incentives directed at companies in order to enhance standards. Society appreciates those companies conducting CSR, and most of the people are attracted by their services and products, which present incentives for companies to adopt CSR (Lee, 2008). The risk associated with the degradation of the natural environment also tends to lead companies to explore and implement CSR practices (Martin, 2012). Drivers of CSR are market-based when a company responds or anticipates the risk associated with the environment, labor or the social impact of a particular business practice. The drivers of CSR vary across organizations, industries, sectors as well as geographical locations. The responsible business practices are driven by external stakeholders like suppliers, local communities, and, natural environment, customer, shareholders, government, NGOs and internal stakeholders like employees, leadership (Lee, 2008). To get a better understanding of the incentives behind the CSR practices in the Indian textile industry, the possible driving forces are discussed below from a stakeholder perspective.

### 2.4.1 Consumers

In every industry, consumers are considered one of the most valuable stakeholders (Trebeck, 2008). Consumers of textile products also influence the way CSR activities are carried out in India. Today, customers have high levels of social awareness that will make them boycott or switch to substitutes if a firm has a very low CSR reputation (Gandhi, 2017). A study conducted by Maignan (2001) to understand the attitudes of French, German and US consumers, and it found that US consumers highly value economic responsibility, while French and German consumers pay more attention to legal and ethical implications. Additionally, French and German consumers were more inclined to support responsible businesses than their US counterparts. Podnar and Golob (2007) studied highly qualified Slovene consumers, and discovered that Slovene consumers highly value CSR and expect companies to take responsibility for their actions. Moreover, Dahl and Persson (2008), conducted a study on the attitude of Swedish consumers, which explained that Swedish customers value the various aspects of socially responsible businesses. According to research conducted by Planken et.al (2013), understanding Indian and Dutch consumers’ attitudes towards CSR gave helpful insights to explain how consumers in these two countries comprehend CSR and how companies can be affected from the attitude arising for CSR. This study concluded that Indian consumers are more likely to value philanthropic activities than legal or ethical CSR activities. It was also seen that Indian consumers value the condition of workers/employees working conditions and value environmental projects and it further suggested that the rise in knowledge of CSR based activities and the attitudes of consumers across developed and developing countries is similar (Planken et.al, 2013). Another study conducted by Singh and Malla (2017) on how CSR matter in buying behavior of Indian consumers, it was seen that consumers are willing to pay more for the goods made from socially responsible practices.

In the current scenario where companies are competing with each other, they try to cash every opportunity to connect with their consumers to increase their consumer base and build a better relationship with their companies (Saharan, & Singh, 2015). With the participation in various social issues prevalent in the society which are sensitive to consumers, CSR plays an important role in improving the company’s relationship with its consumers and maintain their loyalty (Saharan, & Singh, 2015). Also, understanding the values of consumers help companies know their consumer better and their intention to support companies’ CSR (Basil & Weber (2006).

*RP1: Indian consumers can have a positive impact on driving CSR practices in the Indian textile companies.*

### 2.4.2 Employees

A textile company always needs a team of highly motivated and dedicated workers (Hemanalini, 2011). The textile industry plays an important role in India’s economic growth on a global level and providing employment to millions of people in India. Like in any other sector, companies operating in the Indian textile industry are required to provide employees with a challenging and competitive work environment (Agarwal, 2017). According to a study conducted by Technopak Advisors ltd. (2015) for Ministry of Textiles, India, there was evidence that companies such as Aditya Birla, Raymond, Donear industries, Century Enka, Arvind, and several other large textile firms are highly concerned about fulfilling their employees’ needs. Most of the Indian textile companies are successful due to their human resource management (Tsourvakas & Yfantidou, 2018). It is highly believed that employees take CSR performance into their analysis of the company and how companies treat their employees is considered one of the factors by which employees choose to work for them (Appel, 2014).

Problems occur when the majority of the staff in a textile company resist CSR because they lack adequate training to effectively execute its policies (Shen et al., 2015). Since they work under poor environmental conditions and are burdened by politics of unionization, employees rarely speak out for CSR due to constant victimization by the upper management (Bare, 2013). However, having the CSR committee in the company can improve the conditions, by setting some effective policies, making reports to establish compliance, and providing recommendations to the board of directors regarding the project (Singh & Sharma, 2015). Employees need to be empowered to take a more active role in the formulation of policy and in the execution of CSR projects which leads to our second proposition.

*RP2: Employees can have a positive impact on driving CSR practices in the Indian textile companies.*

### 2.4.3 Environment

Being environmentally sustainable refers to being eco- friendly, energy conscious and protecting environment or following procedures which can have positive impact on the environment (Holdren, Daily & Ehrlich, 1995). Environmental good practice is also about business efficiency, that is, best use of valuable raw materials. Environmental sustainability is another focus area of CSR. The government of India enacts tough legislation to ensure that textile and apparel companies protect the environment or face criminal charges (Singh & Sharma, 2018). While defining CSR, most of the Indian textile companies referred it to a responsibility to preserve the environment, especially by effective use of fossil fuel and controlling pollution. Most of the textile companies in India have started integrating environment, safety, and health issues in CSR practices (Kaur & Tandon, 2017).

Most of the companies in the Indian textile industry have started making use of pollution control strategies, which include cleaner production processes and techniques, and end-of-pipe treatment (Jaysawal & Saha, 2015). In order to tackle the complex environmental problems of pollution, organizations engaged in the textile industry have started utilizing comprehensive, integrated approaches (Chavan, 2001). A minimum use of water and raw materials, as well as the elimination of waste has become a priority in the textile industry. This conservation means that most of the companies have started taking initiatives towards CSR by optimally using raw materials along with reducing environmental impact (Bhaskaran, 2013). Cleaner production (CP) is one of the significant techniques used by Textile industries in India as a CSR practice (Guha, 2018). It has provided opportunities to minimize the operating costs by improving the quality of the products. For instance, a textile company in Ahmedabad, Gujarat gained annual revenue of Rs. 85, 67,712 Indian Rupees (USD 120761.90) by spending Rs. 17,10,000 Indian Rupees (USD 24102.45) by implementing cleaner production techniques (Guha, 2018). Moreover, Toprak and Anis (2017) highlighted that in Indian textile industries, it is getting common to recycle and consume the waste water. As a result, it has reduced the charges of purchasing water, money spent on waste water management and minimized the chances of infringement.

In the textile industry, there is a need for reviewing the existing technological processes so that a choice of process, equipment used, as well as a processing sequence can be evaluated (Köksal, Strähle, Müller & Freise, 2017). It has also been observed that current manufacturers engaged in the production of textile equipment are becoming more aware of the need to save water, energy, and chemicals (Chavan, 2001). Several new production technologies have been implemented at the textile companies (Bhaskaran, 2013). Modification in the equipment can be observed in terms of equipment related to printing, dyeing, washing, drying, and much more. Specifically, these changes can be observed within the companies that have started implementing CSR practices (Jaysawal & Saha, 2015). If the companies can protect the environment, then the sustainability of their supply chains can be realized which leads to third proposition.

*RP 3: Need for the environmental protection can have a positive impact on driving CSR practices in the Indian textile companies.*

### 2.4.4 Community

The community refers to the groups of people who live around textile plants in India. Indian textile companies have shown great interest in communities (Kaur & Tandon, 2017). By contributing a large amount of funds for education, social welfare, healthcare, skill development, and women empowerment, they have shown their commitment to CSR (Kumari, Sehrawat & Sharma, 2017). Apart from bringing a wide range of benefits to the organization, CSR is supposed to contribute to the well-being of society (Köksal, Strähle, Müller & Freise, 2017). Offering benefits to the whole community is considered one of the significant drivers of business to initiate and continue CSR involvement (Bhaskaran, 2013).

When organizations get involved in the problems of their local communities, a better environment develops around the business. Individuals offered help by the organizations are happier and achieve a higher standard of living (Kumari, Sehrawat & Sharma, 2017). Improving the local community is one of the major priorities of CSR. Many Indian textile companies have shown initiatives towards CSR by developing the well-being of the surroundings for its workers as well as for the general public (Bhaskaran, 2013). Organizations have been taking initiative to provide healthy work environment not just for their employees but also for the whole community (Kumari, Sehrawat & Sharma, 2017).

Grasim industries, which is one of the biggest textile firms in India, worked towards the social and economic development of the communities in which they operated indirectly through Aditya Birla Centre for Community and Rural Development. It included the work towards the education, health and welfare of the families which resides in those communities, infrastructure development, employment and sustainable development and other social causes (Gautam & Singh, 2010). Admittedly, there are also few downsides to the textile and apparel industry. Big corporations make huge profits and offer large dividends to their shareholders while farming communities that supply raw materials to the textile firms are suffering. They experience low standards of living, poverty, and unemployment and are plagued by other social issues**.** Some of the most common pressing issues include: lack of vocational skills among the youth, food insecurity, lack of access to clean drinking water and gender inequality (Singh & Sharma, 2015). For example, due to abject poverty, between 1995-2012, more than 280,000 farmers in India have committed suicide (Chaganti, 2017). Furthermore, human rights abuse runs rampant among farming communities facilitated by exploitation from big local and multinational textile firms sourcing from India (Torkelsen, 2017). This brings us to next proposition.

*RP 4: Empowering the communities can act as a driver for CSR practices in the Indian textile companies*

### 2.4.5 Corporate Governance (Shareholders)

Shareholders have a huge role to play in CSR. The shareholders are both a driver and barrier for adoption and implementation of CSR in their respective companies (Torkelsen, 2017). The shareholders promote implementation by influencing spending on CSR. Companies, whose shareholders are determined to promote CSR by increasing company investment, report stronger compliance scores than those that do not (Chaganti, 2012). However, Bode (2014) reflects on the benefits of CSR that the effective enactment of CSR improves the efficiency of any corporation. The collapse of the Dhaka factory in 2013 can be attributed to the lack of an effective corporate social responsibility enactment and thus stipulating failures that could have been avoided. The issue was as a result of bad safety restrictions which ultimately damaged the image and efficiency of the corporation. Imperatively, shareholders are the closest link to the clients and thus they play a crucial role in bridging the gap between a company and its customers. Therefore, they can stipulate the success or failure of CSR depending on its incorporation within any institution.

Consequently, Rafn (2017) acknowledges that the working conditions for factory workers in Indian textile industries are at times appalling with low presence of unions, unsafe working environments, low presence of unions, and extensive use of overtime among other shortcomings. The acknowledgment outlines the need to have shareholders intervening and necessitating different and appropriate practices. As the textile industry prioritizes its clients, it should begin by focusing on the internal factors and stakeholders. The practice of CSR is highly essential in the textile industry to mitigate some of these shortcomings (Rafn, 2017). Moreover, the textile industry in India has been subject to sector-specific regulatory framework for three decades between 1974-2004, in order to improve its efficiency. The world is currently experiencing numerous changes especially due to technological advancements and the continuous improvement in the enactment of globalization. Berger-Walliser and Scott (2018) insist that the age of globalization and development of multinational enterprises necessitates increased attention on corporations taking responsibility for their social and environmental impacts. The initiative starts by enacting transparency and better corporate disclosure with respect to nonfinancial risks (Berger‐Walliser & Scott, 2018). Berger-Walliser and Scott (2018) point out the current practices that CSR is imposed by the government as a mandatory obligation whereas it was a voluntary engagement once. Therefore, stakeholders play a key role in trying to advocate the corporates to adopt CSR practices and convince them that it will improve their efficiency.

The comprehensive enactment of CSR should be able to stimulate the growth of a company and improve on efficiency. However, its ineffective incorporation can lead to a corporation’s downfall. Stakeholders have an interest in the public and the corporation and thus they are key players to the collective success of a firm. Govindasamy and Suresh (2017) reflect on some of the drivers and barriers of the implementation of CSR. They argue that the practice of CSR has altered from being a tool of maximizing profits to a tool aimed to ensure societal and organizational progress (Govindasamy & Suresh, 2017). The shift improves the roles of stakeholders and thus helps them have a bigger impact on the comprehensive enactment of CSR

Shareholders are not only concerned about getting more value on their share but also are worried about good relationships with other stakeholders and about the CSR goals practiced by the shareholding firms (Rahim, 2013). Moreover, the mangers of the Indian firms cannot ignore the decisions of the shareholders, as they have an authority to line up their humanitarian preferences with the goals of the firms (Panicker, 2017). It means that when shareholders are showing concern towards the CSR goals, the managers of Indian textile industries cannot ignore the decisions of the shareholders, so they set goals for the firm accordingly. Arora and Puranik (2004) claim that Indian companies including textile industries are promoting social welfare in order to build strong relations with their shareholders. This is how shareholders drive CSR in Indian textile industries. Therefore, we propose our next proposition.

*RP 5: Shareholders can act as a driver of CSR*

### 2.4.6 The Government

India’s government plays a pivotal role in the country’s textile industry because it is responsible for the sector’s successes and failures in relation to CSR. Arora and Dharwadkar (2011) argue that the state needs to encourage CSR to overcome societal governance deficits which reflect the industry’s state and shortfalls. The governance system in place is tasked with supporting India’s societal demands which the country’s textile industries and affiliated institutions have struggled to meet. According to Arora and Dharwadkar (2011), the government has supported the corporate and finance sector to boost the conditions of labor and social welfare, which have in turn led to textile industry growth, societal development and the implementation of environmentally-friendly manufacturing processes. Similarly, the study by Zychlewicz (2015) asserts that the government has enabled economic reforms, hence widening the gaps between regions, cities, industries and companies. Moreover, inefficient sectors within the textile industry have been weeded out, leading to stiffer competition among the remaining firms. According to Żychlewicz (2015), firms generating much profit have larger market shares. Eventually, they reach a point where they are compelled to implement CSR and adhere to its principles.

Fundamentally, the government has enacted policies, laws and regulations in a bid to protect India’s environment and non-renewable resources (Jaysawal & Saha, 2015). These legislations have been advantageous in making the textile industry more competitive and sustainable (Jaysawal & Saha, 2015). For instance, the Water Act of 1974 was amended to solve the issues of water problem and sanitation. These government initiatives have compelled firms in the textile industry to design and implement CSR practices in their business operations (Jaysawal & Saha, 2015). Self-regulation by the corporation is perceived as an effort to minimize pressure from social responsibility.

Additionally, Arora and Dharwadkar (2011) proposed that most of the Indian firms focus on improving the required skills, information base and organizational structures which are helpful to implement CSR practices and the regulatory norms attached to those practices. Voluntary corporate initiatives from textile manufacturers in relation to these factors is an indication that the pressure to stay competitive while observing set laws and regulations serves as one of the driving forces towards corporate social responsibility (Jose, Concepcion & Salvador, 2017). Large organizations with stable financial conditions are more likely to install CSR in comparison to smaller firms. In order to develop stronger brands, products and services in the textile industry, the companies have adopted social and environmental practices which are advocated by the government (Dhanesh, 2015). For example, some firms in the industry have taken the initiative to establish social facilities such as health care centers and have campaigned for the rational usage of scarce environmental resources (Dhanesh, 2015). Along the way, the government has assisted these firms through research and development programs aimed at adopting greener production technologies for manufacturing processes. Therefore, we propose the following proposition.

*RP 6: Government/ government regulations can act as a driver for CSR*

### 2.4.7 International Buyers

With CSR as a prevalent area of impact in developed economies like the United States and Europe, it is very important for the companies to make sure their suppliers follow the same line of practicing CSR; therefore, there are a set of rules the companies have to follow in India in order to maintain their business with companies in the United States and Europe. Currently, companies must ensure that their suppliers have a code of conduct in their company systems which follows international standards (ISO 9001, ISO 14001, OHSAS 18001, SA8000); and conducts supplier social audits (Perry and Towers, 2013; Księżak, 2017). As globalization has increased the competition, the textile companies in India are targeting customers overseas through obtaining various CSR related certificates such as Worldwide Responsible Apparel Production (WRAP), ISO standards. WRAP includes 12 principles which are a prohibition of forced labor, prohibition of harassment, work hours, prohibition of discrimination, environment, customs compliance, compliance with local laws, prohibition of child labor, benefits and compensation, health and safety, security, freedom of association. WRAP certified Indian companies are more attractive for global customers (Rangan & Parrino, 2008). Additionally, with the increase in number of textile and apparel industries across the globe, the customers preferred either innovative or globally certified company products. The ISO certification was divided into multiple standards namely ISO 9000, ISO 9001, ISO 9002 and ISO 9003. However, later they all were merged into ISO 9001 standard. ISO standard helps the companies to get recognition in the developed countries’ market, where regulation regarding the certification is strict (Goel, 2018).

International customers feel awkward to be the part of activities which can harm people that’s why they prefer to buy clothes which ensure the CSR principles (Księżak, 2017*)*. Many of the enterprises in Indian Textile Industry have adopted CSR practices, as a result the number of foreign buyers from countries like Europe and the United States have increased in International market (“Promoting Corporate Social Responsibility (CSR) in Indian Textile Industry”, 2016). Indian textile companies are increasing their efforts on CSR behaviors, which bring in more business opportunities from international customers. Thus, the following research proposition is presented

*RP 7: International buyers act as drivers for CSR*

### 2.4.8 Competitive/internal organizational drivers for CSR

The arguments for CSR dwell mainly on risk management and market efficiency (Jose et al., 2017). The industry’s interests are considered as a great driver of CSR, therefore, when a firm sees a positive financial performance in CSR practices it adopts it (Orlitzky, Schmidt and Rynes, 2003). At the same time, the involvement of any company in CSR depends on various internal reasons like strategies for improving company’s image and increasing short term profit, which are inserted as a part of organizational culture (Prutina, 2016). Moreover, the economic rationality in the Indian textile sector also aims to initiate and sustain the CSR under certain conditions (Kansal & Joshi, 2014). In addition, the executive body of a corporation is responsible to tune into CSR practices and they direct the employees through value-inclusive decision-making practices (Swanson, 2008). Therefore, the leadership and governance structure of a firm can work efficiently by prioritizing the stakeholder interests, and designing the projects according to its social, environmental and economic objectives.

At the same time, the senior management of firms must be aware of the resources required to implement CSR (Hallback, 2011). The failure to understand the required investment means that managers are less likely to implement CSR. Hence, most of the researches have concluded that CSR requires suitable resources and sufficient budget, to be termed as a successful practice (Lozano, 2013).

In addition, CSR practice in India’s textile industry is molded by a framework that mandates the textile firms in order to focus on their economic and environmental performances (White, Nielsen &Valentini, 2017). Under this framework, they have relegated CSR reporting to the public relations departments instead of revenue centers under the management of accountants (White et al., 2017). Despite the promotion of CSR principles in the industry, researches linking CSR disclosure to those practices which have been inconsistent, while the fact is that managers in Indian textile firms do not give CSR equal attention. The reason is that they show unwillingness to bear the financial imposts of CSR as they are not sure about the benefits they will get in return.

However, textile firms in the India are compelled to adopt CSR strategies in reaction to competitors because they believe that failing to do so, may disadvantage them irrespective of their market positioning (Verma, 2017). There is a trend whereby a firm establishes and implements its CSR framework and other firms in the industry are likely to imitate the strategy because they view the costs and impacts of not doing so as worse (Verma, 2017). Thus, the majority of players in the textile industry sectors will be compelled to set their CSR frameworks with the objective of remaining competitively relevant and keeping up with the industry’s trending cultures.

*RP 8: Organization’s internal policies and values act as driver of CSR*

## 2.5 Inhibitors/Barriers to Corporate Social Responsibility in the Indian Textile Industry

Factors that act as inhibitors and impede the implementation of CSR are refered to as barriers (Shen et. al, 2015). These barriers negatively influence the CSR adoption in the textile and apparel industry in India (Govindasamy & Suresh, 2017) although an increasing number of textile companies have engaged in CSR. Some of the challenges of CSR in the Indian apparel sector include government regulations, lack of training, financial constraints, confusion between CSR and PR, lack of top management commitment and lack of stakeholder awareness (Shen, Govinda & Shankar, 2015). Let’s explore some of these major barriers that hamper the implementation of CSR practices in the Indian textile industry.

### 2.5.1 Lack of Consumer Awareness

Lack of consumer awareness is defined as a lack of knowledge about CSR among various stakeholders of the company such as consumers, shareholders and employees. In developing countries like India, Bangladesh and Pakistan, the lack of transparency in CSR establishment and unawareness of ethical responsibilities of companies leave the consumers and other stakeholders uninformed as to CSR implementation (Shen et. al., 2015). In order to implement the CSR in their organizations, firms must ensure that their managers and other employees have a proper training related to CSR. There is an evidence that Indian customers negatively contribute to CSR practices in the textile sector. These customers lack in-depth awareness of CSR, which makes them more likely to be economical when they are buying products (Shen et al., 2015). As a result, consumers ignore the role of quality and social responsibility issues, making the companies concentrate more on their profits instead of concentrating on solving societal problems (Shen et al., 2015). Generally, every company including textile industries are required to operate in such a manner that customers get what they demand or at least they are not dissatisfied with the products (Hamidu, Md Haron & Amran, 2015).

Indian consumers are primarily price-driven which means that they will give preference to economic profit over ethical or social gains (Shen, Govindan, and Shankar, 2015). According to a study conducted by Arevalo and Aravind (2011), it revealed that implementation and adoption of CSR by companies was largely based on demand of willingness of the consumers, because CSR activities increase the cost of the product, and this additional cost is borne by the consumers. Moreover, the consumers from metropolitan cities are aware of the impact of various company processes on the environment, and society or the plight of the workers. On the other side, the consumers from the tier II or tier III cities don’t have any idea of impact of companies on its workers, society and the environment. Moreover, a study was conducted by Pradhan (2018) to understand the role of CSR in consumer buying process and it was seen that for different consumers, CSR has different meaning and value.

However, some of the companies followed and implemented CSR practices while there were others who opposed the idea of CSR because for them, spending on CSR increased the cost of production and also increased the price of the product. Sometimes the consumers are aware of CSR practices and its impact on the society and environment, but they preferred the price while purchasing a product (Pradhan, 2018). For an Indian consumer, price plays an important role because in a developing world people are more conscious about their budget. As far as consumers are concerned, they can be drivers as well as inhibitors, it depends on multiple factors. For instance, if consumers are not communicated properly about the benefits of CSR, they will not take an interest in this case. However, the consumers who are aware of the consequences will prefer those products which are socially and environment-friendly. On the other side, the preferences of the consumers also depend upon their income. In India most of the people are unaware of CSR practices and people with average income, therefore they preferred price friendly products.

A study shows that consumers without CSR awareness did not believe in its concept and some of them even opposed the idea of paying premium for CSR practices (Pradhan, 2018). In a country like India, lack of awareness amongst a large portion of their average consumers can be a key challenge for many textile and apparel companies for adopting CSR. In case the consumers are aware of CSR practices, they will act as drivers whereas lack of awareness among consumers may lead as a barrier (Hejase et al., 2017). Moreover, a study conducted on CSR issues facing US and Indian consumers, showed that Indian consumers have 12% less willingness towards CSR practices as compared to US consumers (Gupta, 2011). There is lack of awareness in Indian consumers about the benefits of CSR, so it would be valuable for these consumers to improve their level of social awareness (Gupta, 2011). This leads to our next proposition.

*RP 9: Lack of awareness amongst the Indian consumers acts as a barrier for CSR adoption in the Indian textile companies.*

### 2.5.2 Company Human Resources (Lack of Training)

For faster adoption and implementation of CSR in the textile industry in India, internal stakeholders need to have the requisite competencies (Szewczyk, 2017). However, this is not the case in India, as majority of employees and managers show high level incompetency to implement CSR and a clear indication for it is the lack of proper training (Gandhi, 2017). Likewise, the lack of training has been cited as one of the top challenges facing CSR adoption in the apparel and textile sector in India (Gupta & Hodges, 2012). In addition, consumers in India have a very poor perception about the capabilities of managers in various textile companies regarding the improvement of supply chain through CSR (Gupta & Hodges, 2012). The incompetence of executive bodies of Indian corporates results in unsustainable and socially irresponsible supply chains (Hassan & Shi, 2017). At the same time, the inability of leading officials causes employees to resist those organizational changes which are aimed to enhance CSR compliance in the company (Gandhi, 2017). Moreover, the lack of proper training of employees could not facilitate teamwork within the workplace, which leads to poorly-managed supply chains that are not sustainable (Koksal, Strahle & Freise, 2016).

Most of the textile companies in India have not made CSR as a part of their organizational culture as a result there is lack of strategic planning that negatively impacts the implementation of CSR (Nasreen & Rao, 2014). Since, it is not included in the organizational culture, no attention is directed towards the training of managers and workers. Indian companies need to start offering training programs to boost the supply chain by focusing on CSR principles. Moreover, the top management of many Indian companies in the textile sector is not training its staff regarding the implementation of CSR because of the fear of cost overruns (Nazreen & Rao, 2014). Some of the aspects that require training for managers and workers include CSR reporting and monitoring, implementing policy on human rights, better communication and collaboration to achieve higher levels of compliance (Szewczyk, 201). Indian companies need to establish a training framework on CSR which should focus on strengthening compliance mechanisms.

Furthermore, lack of training has an adverse impact on the way organizations use CSR for sustaining their supply chains. Since employees and managers do not have the necessary skills to implement it, they are unable to educate customers about CSR (Shen et al., 2015). When customers are not fully aware about how CSR affects their behaviors, they will not pay attention to issues such as environmental protection, fair wages or good working conditions of employees in the organizations that offer them products (Shen et al., 2015). In addition, training refers to enhance the required skills and motivation of the employees to effectively execute CSR policies in the organization (Juarez, Vazquez & Escobar, 2018). Highly motivated employees can be a force of change within the organization to shift its culture towards CSR (Juarez et al., 2018). In addition, training facilitates creativity, competence in response to the emerging issues related to CSR and its trends, and it also helps to bring innovation in supply chain sustainability (Tay et al., 2015). However, the lack of innovation in CSR practices among India firms in the textile industry has spurred negative customer perception about them as they are more concerned about the firm’s PR rather than the CSR practices (Gupta & Hodges, 2012). Therefore, when examining how the lack of training impacts on CSR in supply chains, one should also discuss the costs of adoption and implementation.

*RP 10: Lack of training and personnel act as a barrier for implementing CSR in the Indian textile companies.*

### 2.5.3 Financial Constraints

The prioritization of profit over social welfare means that Indian firms in the textile sector need to reduce their operational costs to increase bottom-line margins (Nasreen & Rao, 2014). Many Indian companies do not allocate adequate finances to implement CSR in their organization due to budget shortfalls (Shen et al., 2015). In fact, it’s not just the textile industry alone, but generally, Indian companies have very low CSR rating compared to those from other jurisdictions (Singh & Sharma, 2015). Therefore, most of the social responsibility programs do not materialize, practicing low levels of strategic compliance (Szewczyk, 2016). The cost of implementing CSR makes it challenging to achieve a sustainable supply chain for many companies in the Indian textile and apparel industry (Govindasamy & Suresh, 2017). The additional costs for compliance discourages many firms from funding CSR programs that can improve the social welfare of communities and environmental sustainability (Szewczyk, 2016). Some of the costs are related to the training of staff, supplies, reporting, complying with labor and environmental regulations, certification for eco-products, and contributions to charities (Szewczyk, 2016). The inability to fund CSR programs is attributed to the low perception of the cost-benefits and it accrued from implementing those strategies. In contrast, prior research shows that investing in CSR can enhance the bottom-line of a company and create long-term business success (Hassan & Shi, 2017). Some of the expenses are incurred through fines paid to local and national governments in India can be avoided by increasing compliance with government regulations pertaining to CSR (Gandhi, 2017). In light of this information, textile companies need to find cost-effective strategies for implementing their CSR efforts.

The financial constraints as a barrier to CSR in textile supply chains vary according to firm size in India. Furthermore, the poor organizational culture towards social responsibility by Indian firms has pre-disposed them to avoiding any costs associated with CSR in supply chain management (Singh & Sharma, 2015). The majority of textile companies have cited the high cost of implementation of CSR as a justification for their low spending levels and refusal to bow to the pressure from NGOs, the government, the media and trade associations to develop sustainable supply chains (Koskal et al., 2016). There is strong evidence that links organizational culture with CSR spending (Chaganti, 2014). One of the factors is the poor organizational culture that does not value social welfare and/or environmental protection, which will negatively impact financial investment in CSR projects (Woo & Jin, 2015). However, the best way for the firms to handle financial constraints is to empower supply chain managers to view sustainability from a CSR perspective in order to justify the costs involved in that process (Shen, Li, Dong & Perry, 2017). CSR is a tool to improve the sustainability of supply chains and therefore, any costs incurred are justifiable because the benefits of the process can exceed the expenses when handled well (Shen et al., 2017). Conclusively, CSR is costly not only for textile firms in India but also for those in Malaysia, China and Europe yet companies in those countries have found mechanisms to reduce expenses on social welfare without compromising their commitment to the CSR. Therefore, we propose the following research proposition.

*RP 11: Lack of financial support is a barrier for implementing CSR practices in the Indian textile companies.*

## 2.5.4 Regulation and Standards

Due to the government mandate of the Companies Act 2013, many companies in India have been forced to dedicate teams to identify the areas of CSR, in which they can contribute and plan their CSR policies. At same time, it is to be understood that the lack of government regulations and codes of conduct can impact on CSR implementation. The lack of regulation allows the shareholders to focus more on profit rather than on other ethical and moral factors. According to a study conducted by De Neve (2009), the lack of codes of conduct is one of the main reasons for the poor CSR implementation particularly in textile industries; which was extracted from the study conducted in 2009 on Tirupur apparel industry (South Indian region) (Lixin et. al, 2015). However, due to the failure of the 1956 Act, the Companies Act 2013 is introduced with additional implications such as CSR spending in India (mca.gov.in, 2013). These additional implications were aimed to enhance the CSR practices at industrial sector in India.

According to the Indian constitution, the government is made up of three branches: the legislative, the executive and the judiciary with clear directives for independent functioning of each branch. For better performance of the government, it is necessary that all the three branches should work with integrity and efficiency (Rajak, 2013). Corruption degrades the whole government due to lack of law enforcement and these days corruption is widespread in every segment of Indian government (Rajak, 2013). According to a study conducted by the Consultancy and Research for Environmental Management on CSR in 2004, it was seen that due to poor law enforcement in India, many companies do not seem to implement CSR in their supply chains. Corruption Perception Index (CPI), which ranks 180 countries on the scale of 0-100 based on institutional perceptions of public sector gave India a score of 40, declaring it the 81st most corrupt nation in the world (CPI, 2017).

*RP 12: Poor law enforcement and corruption act as a barrier for implementing CSR practices in the Indian textile companies.*

# CHAPTER 3: METHODOLOGY

This section presents the methods used for this study. It also reveals why the qualitative method is the best way for doing so and the technique used for recruiting the participants. The primary aim of this chapter is to provide justification for the selected method as well as a detailed and clear explanation of the manner in which the study was conducted.

## 3.1 Research Methods

There are two forms of research methods that are usually used for data collection. These are categorized as qualitative and quantitative methods. In the latter case, quantification is achieved with the application of statistics and/or mathematics. The collected data is transformed into figures that are tested empirically for determining a relationship that helps in drawing a conclusion from the outcomes. In simpler words, quantitative methodology involves numerical interpretations. The qualitative method is not reliant on the numbers or statistics. It functions to understand, interpret, and observe phenomenon or an issue in natural settings from an insider’s perspective. It is considered to be a suitable approach for studies in management and business administration because it enables the researchers to analyze the cultural and social phenomena such as thoughts and behaviors (Babu, 2008). Examples of qualitative research methods include grounded theory, case studies, and action research. Qualitative data collection involves questionnaires, interviews, observations, documents and researcher’s impressions (Taylor, Bogdan, & DeVault, 2015).

To be specific, the qualitative research methodology used in this study is grounded theory. Grounded theory enables the researcher to offer an explanation of the main concern of population and how it can be processed (Charmaz & Belgrave, 2007). A research study using the grounded theory begins with the collection of qualitative data. After that, the data collected is reviewed and tagged with codes extracted from the data. Codes are later grouped into concepts and categories which become the basis of new theory (Charmaz & Belgrave, 2007).

## 3.2 Justification for the Chosen Method

Grounded theory is used as a qualitative research methodology because this research is centered at dealing with human interaction and perspectives. Qualitative research methods are preferred in such cases because these methods of data collection attempt to produce more accurate information, for example, interviews give more honest opinions and answers through personal interaction with the interviewer. The study requires data collection on the perception of the managers in the Indian textile companies on the drivers and barriers to CSR.

For the purpose of data collection, interviews are conducted. The interview is a common method of data collection in qualitative research (Kajornboon, 2005). The interview helps the researcher to find out what is on the mind of the interviewee and what is his/her opinion about the specific issue or the phenomenon in question (Frankel & Wallen, 2004).

The interview questions were developed following a review of extant literature and aiming to collect the essential data and information to answer the research propositions. The study needed an overview of the factors that drive or inhibit the CSR practices in the Indian textile industry in order to determine the state of CSR in the industry. The findings from the study will help develop a conceptual model for future studies.

## 3.3 Interviews

There are two main approaches related to qualitative interviews, namely semi-structured and unstructured interviews (Britten, 2006). In an unstructured interview, a researcher starts with a question and then the interviewee talks freely while the researcher listens. On the other hand, semi-structured interviews make use of a checklist of questions and issues that are required to be covered during the interview session.

This study has selected semi-structured interviewing technique so that the interviewees are free to discuss their opinions regarding the status of CSR practices in their respective companies (Cohen & Crabtree, 2006). Semi-structured interviews are neither a highly structured interview nor free conservation, which allows respondents to speak in detail about the focused topics and gives them freedom of speech (Cohen & Crabtree, 2006). These interviews are very much helpful in gathering the qualitative data and offers a balance between the focus of structured ethnographic survey and the open-ended interview (Ayres, 2008). Certain considerations regarding the style of questions were made such as they were aimed at getting the detailed answers. The interview questions were developed in English. All the interviews are recorded for the data analysis.

## 3.4 The Respondents

The participants who are chosen for the study are based on the non-probability approach. It implies that the group are not selected through a random selection technique. Thus, there are more chances of some companies being selected over others (Bryman & Bell, 2007). The participants were approached through email to take their consent for conducting the interviews. Ten detailed interviews with the senior managers in the Indian textile manufacturing companies are conducted to collect primary data.

Convenience sampling technique is used for recruiting participants. Convenience sampling is a nonrandom or non-probability sampling where the target participants that meet certain criteria such as easy accessibility, availability at a given time, geographical proximity or willingness to be a part of the study (Sedgwick, 2013). It is also known as a process of choosing participants for the study which are easily accessible for the researcher (Bell, 2009). Since this study is based on CSR in Indian textile industry, a list of Indian textile companies will be compiled which have WRAP, OEKO-TEX and Cotton Leeds program affiliation.

After choosing the companies, the next task is the selection of individuals to be interviewed. It is important to select the right person for the interviews so that there are no risks related to misrepresentations arising from lack of appropriate knowledge. For this purpose, senior managers in the textile companies are selected for interviews as they work closely with the focused CSR issues and are suitable for providing the needed information to answer the research questions. The participants are selected on the basis of their experience and insights about their companies’ operations and CSR behaviors.

**3.5 Data Analysis**

Data analysis is an essential segment in the research study. As qualitative data is in the form of words and opinions rather than numbers, the process of data analysis differs in qualitative research from quantitative, as the former is utilized by researchers aiming to arrange their research to enhance their knowledge and understanding of the research question.

In the current research, the fundamental approach towards analyzing the output from the interviews taken involves analyzing the data by listening, reading and thinking about it, data reduction by making the data manageable and transcription of interviews. It functions by arranging data to create an explanation and new findings. The data obtained from interviews will be arranged and summarized to make it understandable. Then the information will be interpreted to match the objectives of study under process (Nowell, Norris, White, & Moules, 2017).

After the data is collected, the next step is to make the data meaningful by transcribing it. Transcription involves converting the data into a textual format. Further, coding is performed to compress the available data into easily recognizable forms and concepts to make the data analysis process more efficient. This will involve finding patterns in the data set, and then arranging them to develop patterns and themes to help gain a deeper insight into the data.

For the current study, thematic analysis is an appropriate method for interpreting the data systematically. Using the method will allow us to associate the frequency with which a theme occurs to the entire data set thereby enhancing the intricacy and accuracy of the interpretation of the data. Thematic analysis will thus allow us to understand the potential of the research question in a broader manner and aid in establishing the relationship between different concepts as it emphasizes themes in a data set. Themes are the data sets which describe the phenomena linked with specific research question. Moreover, data that has been obtained at different intervals in the interview can be linked through coding the different opinions and concepts through the interviewee's discussion. It will be helpful to understand the current CSR practices in the Indian textile Industry as well as the influence of different factors in the situation, as outlined by the participants' perception.

The validity of the data analysis can be established upon a systematic application of thematic coding and analysis procedures. Thematic coding is analyzing qualitative data which involves identifying text or image which are linked together by a common theme. Coding categorizes text to establish a framework of thematic ideas (Gibbs, 2007). The coding process will involve two phases in which the first level of themes is checked for validity in the initial phase while the second phase involves assessing the validity of the second level of themes (Alhojailan, 2012). In the first level, if themes form coherent patterns, then the researcher moves to level two. The validity of the themes at the first level provides reliable and accurate themes to be analyzed at the second level and makes the second level of themes less predisposed to mistakes and errors. The second level of themes involves reading and re-reading the data to determine if the existing themes relate back to data or not.

CHAPTER 4: RESULTS

# 4.1 Profiles of the Participating Companies and Respondents

The companies and the respondents of this study belonged to India and were associated with the Indian textile industry. A total of 10 respondents in 10 companies were interviewed. The characteristics of the company are illustrated in Table 4.1. As indicated in Table 4.1, a majority of textile companies in the sample are privately owned except for Company 1 and Company 7, which are publicly traded companies. Among all the companies, Company 6 has the longest history of 112 years in the textile industry, followed by Company 7 at 50 years. Company 4 has been in the textile sector for 49 years. Both Company 5 and Company 8 have been operating in the textile industry for 40 years. Company 2, Company 1, Company 9 and Company 3 have been in industry for 34, 30, 25, and 20 years respectively. Company 10 is relatively new and has been in business for 10 years. Majority of the companies deal with international clients. Company 1, Company 5, Company 7, Company 8 and Company 9 deal with both domestic and international markets. Company 2, Company 3, and Company 10 only deal with international clients. Company 4, on the other hand, deals with 95% of the domestic clients with 5% of the clients coming from international clients. Company 1, Company 2, Company 6 and Company 8 have employed more than 1000 employees with annual revenues greater than USD 10,000,000. All of the companies are diverse in terms of product categories.

## Table 4.1: Profile of Participated Companies

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Company** | **Number of Employees** | **Ownership** | **Years in Textile Sector** | **Annual Revenues** | **Domestic vs International Market Sales** | **Major Product Categories** |
| **Company 1** | > 1000 | Public | 30 | > $10,000,000 | 54% Export  46% Domestic | Home textiles, yarn and paper |
| **Company 2** | > 1000 | Private | 34 | > $10,000,000 | 100% Export | Garments manufacturing |
| **Company 3** | 501 to 1000 | Private | 20 | $1,000,001 to $5,000,000 | 100% Export | Apparels |
| **Company 4** | 1 to 25 | Private/ Family Business | 49 | $1,000,001 to $5,000,000 | 95% Domestic  5% Export | Fabrics |
| **Company 5** | 501 to 1,000 | Private | 40 | $5,000,001 to $10,000,000 | 40% Domestic  60% Export | Apparel |
| **Company 6** | 101 to 500 | Private | 112 | > $10,000,000 | 30% Domestic  70% Export | Denims, Woven fabrics, fabric cotton, polyester, linen, viscose, UV protected fabric, non-iron fabric. |
| **Company 7** | >1000 | Public | 50 | > $10,000,000 | 30% Domestic  70% Export | Organic and sustainable fabrics such as BCI Cotton and polyester. |
| **Company 8** | >1000 | Private | 40 | $1,000,001 to $5,000,000 | 40% Domestic  60% Export | Garments, Upholstery and  Bed Covers |
| **Company 9** | 501 to 1000 | Private | 25 | $1,000,001 to $5,000,000 | 10% Domestic  90% Export | Apparel and fabrics |
| **Company 10** | 51 to 100 | Private | 10 | $1,000,001 to $5,000,000 | 100% Export | Apparel |

All of the respondents were male and had been associated with the textile sector for a long period of time. Respondent 1 had the longest association with the sector i.e. of 30 years, whereas Respondent 7 had the shortest association at eight years. The positions held by respondents allowed them to have the knowledge to answer the questions. Table 4.2 presents the profile of the research participants.

## Table 4.2: Profile of the Respondents

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Respondent | **Gender** | **Position within the Company** | **Employment Tenure** | **Experience in Textile Sector** | **Job Duties** |
| Respondent 1 | Male | Chairman | 30 | More than 30 years | Leadership  Supporting and Empowering Talent  Change Management  Strategic Management |
| Respondent 2 | Male | Human Resources and Compliance Head | 6 | 22 | HR Compliance and related activities |
| Respondent 3 | Male | Head of Operation | 1.5 | 13 | Head of Operations |
| Respondent 4 | Male | Chairman | 17 | 17 | Managing business operations |
| Respondent 5 | Male | Assistant General Manager in Marketing Department | 4 | 18 | Marketing and New business development activities |
| Respondent 6 | Male | Senior Marketing Manager | 7 | 15 | Marketing |
| Respondent 7 | Male | Vice President of Marketing and Sales | 5 | 8 | Marketing and sales activities planning and implementation |
| Respondent 8 | Male | Vice-President of Export Business | 10 | 25 | Procurement  Orders Management  Getting New Clients  New Developments |
| Respondent 9 | Male | Head of sourcing | 3 | 15 | Head of sourcing |
| Respondent 10 | Male | Marketing Head | 1 | 17 | Head-marketing department |

# 4.2 Thematic Analysis

The aim of this study is to investigate the corporate social responsibility (CSR) practices in the Indian textile industry that contribute to building sustainable supply chain. From the analysis of the data, several themes have emerged to examine the research propositions. They are Sustainability Definition, Corporate Social Responsibility (CSR) Definition, CSR Initiatives, Important Aspects of CSR, Entry and Interest in Sustainable Textile, Drivers, Barriers and benefits of implementing CSR.

In order to understand the validity of research propositions, drivers for adopting and implementing CSR such as employees, environment protection, customers (domestic and international), company’s leadership and values, government, communities, and organization’s internal policies. Barriers of CSR implementation such as, lack of awareness, lack of training, financial constraints are discussed.

To understand the analysis, it is important to understand the perception of sustainability and corporate social responsibility. In this section, we understand the various themes such as definitions of CSR and sustainability. The various initiatives that are followed by Indian textile companies, Benefits of CSR, marketing of CSR. In this section, we have described benefits of CSR, various processes followed by textile companies where CSR is concerned such as marketing, their interest in implementing CSR.

## 4.2.1 Sustainable Development Definition

The interview analysis revealed that sustainable development is a clear concept within the Indian textile sector. A majority of respondents were familiar and understood its definition. Many Respondents agreed that sustainable development deals with the management of resources without depleting them for the future generation in order to sustain economic development. The common elements found in the responses were economic development, protecting natural resources for future generation and meeting the business needs. According to Respondent 1, “Sustainable development is the development that meets the need of the present without compromising the ability of future generations to meet their own needs”. Likewise, Respondent 2 asserted “Sustainable development is a development that meets the needs of the present without compromising the ability of future generations to meet their own needs. It is economic development that is conducted without depletion of natural resources”. In the same manner, Respondent 8 agrees that sustainable development deals with the protection of natural resources, sustaining economic development and protecting the environment. “Sustainable development is to save this environment for future generations and sustaining the nature’s resources well or towards the future by doing things that don’t affect the resources and leave this world a better place for the future generations” (Respondent 8). “Sustainable development is the development that meets the need of present without compromising the ability of future generations to meet their own needs” (Respondent 3) and “preserving nature while meeting market demands” (Respondent 10).

Sustainable development supports sustainable business practices. Here, the responses revealed a variety of themes, indicating such practices have been adopted by Indian textile sector. For instance, it supports the protection of natural resources. According to Respondent 5, “It’s impossible to avoid the use of natural resource. As these resources are diminishing day by day, it is imperative to invest in order to maintain the living cycle”.

Water conservation is a sustainable business practice that aims at saving water. According to Respondent 4, “So Levi's has waterless denims. They have been advertising it waterless so that they can save water in terms of sustainability. So, they talk about environmental sustainability”. It also includes the use of sustainable materials such as “recycled cotton” (Respondent 4).

According to Respondent 6, his company developed sustainable materials such as organic cotton. On the other hand, Respondent 7 revealed that his company develops sustainable materials such as recycled cotton and synthetic materials. Land protection is also a part of sustainable business practices as asserted by Respondent 6 “Sustainability to me is to secure our land for our future generations, because chemicals are destroying land”.

Sustainable development also deals with stakeholders’ management by meeting their demands. According to Respondent 4, sustainable development has a social aspect that encourages employers to treat their employees fairly by “uplifting them”. According to Respondent 8, sustainable development calls for “working with various stakeholders”.

Sustainable development emphasizes on increasing the efficacy of the supply chain, making it more environmentally friendly. “Sustainable development is concerned with supply chain by keeping the environment intact” (Respondent 7).

## 4.2.2 Corporate Social Responsibility (CSR) Definition

The interviews’ analysis shows that the Indian textile sector clearly understands the definition of corporate social responsibility (CSR). A majority of Respondents understood it clearly. It is a multifaceted concept, having a social, business, philanthropic and environmental aspects. According to Respondent 1, “CSR is generally understood as private firm policy. It must align with and integrated into a business model to be successful. The choices of ‘complying’ with the law, ‘failing to comply’, and ‘going beyond’ are three distinct strategic organizational choices”.

Likewise, respondent 2 defines it as “a broad concept that can take many forms depending on the company and industry. Through CSR programs, philanthropy, and volunteer efforts, businesses can benefit society while boosting their own brands. Thus, CSR is primarily a strategy of large corporations. Companies should be conscious of the impact they are having on all aspects of society including economic, social, and environmental.” Although Respondent 7’s definition did not explicitly mention the CSR aspects, implicitly it covered a wide range of practices such as the use of recycled materials, reducing the carbon emissions, and taking care of the employees.

Respondent 3’s definition of CSR suggests that it covers environmental and social aspects that include “taking enough care of ecosystem and employment”. On the other hand, definition presented by respondent 5 deals with social accountability. “We are as much accountable to society as we are accountable to ourselves. We have to impose self-regulation in order to make sure that our behavior towards society is in line with the upliftment of people who are underprivileged” (Respondent 5). In the same way, Respondent 8 also agrees that CSR deal with moving towards “sustainable future by following rules and you move together as a company or community”.

## 4.2.3 Important Aspects of CSR

When respondents were asked whether CSR is social, philanthropic, environmental or economic, the responses varied. 4 respondents agreed that it comprised of all four of the aspects, whereas the other 4 suggested that it is social. Only one respondent agreed that it is environmental.

Some of the respondents believed that it covers all four aspects. Respondent 4 asserts that CSR is “multifold. It is economic. It is environmental. It is social and it is philanthropic”. Respondent 1 respondent 5, and respondent 8 agreed that it a multifold concept.

According to respondent 10, CSR is purely social. In the same manner, respondent 6, respondent 7 and respondent 9 also agree that it is social. respondent 2 believed that it is purely environmental.

## 4.2.4 CSR Initiatives

The analysis of interviews shows that different CSR initiatives have been introduced by Indian textile companies to protect the environment, protect the natural resources, contribute towards the growth, development of community, and to adopt sustainable business practices. The various CSR initiatives which the interviewed companies have implemented in their policies are following:

### 4.2.4.1 Environmental Protection

Several themes have emerged in terms of environmental protection and CSR initiatives. The interviews revealed that environmental initiatives such as environmental protection, energy efficiency and water conservation practices were common themes that emerged from the data. The analysis of the interviews show that CSR initiatives focus on preserving energy through the use of renewable energy sources and utilization of energy saving programs. Many of the companies have undertaken energy-saving programs. For instance, respondent 1 asserts that his company has provisioned the development of solar energy in rural areas. Respondent 2 asserts that his company has adopted energy-saving measures such as the “Use of LED tube lights”, “Use of direct drive motors”, and “Use of bio-fuel”. Respondent from company 7 mentioned “We installed solar cells in our corporate house in Ludhiana corporate house and we have denim plant in Bhopal, and we have installed it there…. we are building another corporate house in Chandigarh and it will have solar energy… So, we're going to use hundred percent solar energy into that.” He also mentioned that their company constantly works towards the environment protection and they are also working towards finding new sustainable initiatives of plant based products.

As seen in the analysis of interviews, environmental protection initiatives include “reducing of waste and pollution” (Respondent 3), “zero discharge of chemicals” (Respondent 7), “plantations of tree” (Respondent 8), and “River Cleanliness drive” (Respondent 1).

Both Company 1 and Company 10 have adopted water conservation practices as a part of their CSR initiatives. According to respondent 1, his company has “installed hand pumps” for drinking water. Company 10 has adopted “water treatment plants” (Respondent 10).

### 4.2.4.2 Sustainable Materials Development

Companies within the Indian textile sector are developing and adopting sustainable materials. Respondent 6 states “we have started with the organic cotton. We have purchased some farms, some in Maharashtra and others in Gujrat. We are actually telling our farmers to buy organic seeds. They have to buy organic seed and then do everything starting from fertilization to soil feeding and then to make organic cotton being done by our company only”. In the same manner, respondent 7 asserts that “We are using recycled polyester fabrics and recycled cotton”.

### 4.2.4.3 Employee Upliftment

The interview analysis suggests that there are various practices are followed by the Indian textile companies to motivate and empower their workers, influencing their behavior and boosting their morale. Commonly identified themes were providing tangible and intangible benefits to the workers, maintaining workplace equality and creating a positive working environment. Employee upliftment is a dominant theme in CSR initiatives as shown in the interview result. Taking care of employees’ needs and requirements is an essential part of CSR initiatives, which focuses on giving them tangible and intangible benefits. Tangible benefits include “giving adequate earning to the employees” (Company 3), giving salaries on time (Respondent 4), flexible working hours (Respondent 4), zero deduction of salary when employees come late (Respondent 4), giving them fair wages (Respondent 8), and providing resources to them (Respondent 9).

Indian textile organizations strive for promoting workplace equality as shown in the interviews’ results. Gender discrimination, religious discrimination, and caste discrimination are strictly prohibited (Respondent 4, Respondent 10, and Respondent 8). Furthermore, employees are provided with secure and positive working environments where all workers are treated equally (Respondent 4). It was understood from the interviews, that when employees feel valued and feel that they are contributing towards the better future, they tend to stay with company for longer term which in turn reduces the attrition rate.

### 4.2.4.4 Social Programs For Community Upliftment

The analysis of the interviews show that social programs have been used extensively by textile companies in India as a part of their CSR strategy. Within this domain, several themes had been identified. Community and social development programs included social programs development for local community, women empowerment programs, educational programs, and discouraging recruitment of child labor. Respondent 1 and respondent 5 state that their companies have adopted a variety of social programs to support the local community. According to respondent 1, schools have been renovated by his company. respondent 5 states that “We have two designated days when our people go for plantation on barren lands, build necessary things like washrooms, water tanks, donate books and clothes to the underprivileged people especially kids because they are the future of our nation”

Vocational training is a core component of CSR initiatives. According to Respondent 10, the company has developed “Vocational Training and Skill Development” programs for “School dropouts and derailed youth brought back to mainstream and given training and employment opportunities.” In the same manner, Respondent 10 asserts that his company offers “Basic Education program from illiterate labors”.

Women empowerment has been identified as an important theme related to CSR initiatives in the interviews’ analysis. As asserted by Respondent 1, “Hastakala/ Hastakala Skill center- Provisioning of raw material and training for training rural women” have been commissioned by his company to offer them a “platform to sell the finished products”. In the same manner, Respondent 10 asserts that his company collaborates with women’s empowerment associations. Likewise, Respondent 8’s company collaborates with Nanhi Kali NGO to support and empower young Indian girls.

Educational programs have been adopted and introduced by some of the companies as part of their CSR initiatives. According to Respondent 1, “Saakshar- Adult Education” and “Govt ITI development as Industry Partner” are the educational programs devised by his company to support “adult education” and to “work for infrastructural development of Institute and holistic development of students and teachers, bridge gap between skills imparted in institute and needed in Industry, and for better employment opportunities for students” respectively. Respondent 9 states that his company organizes “monthly seminars on the importance of education, health, and savings”.

### 4.2.4.5 Child Labor

Child labor is known to be one of the ill effects of the poverty where poor young kids are forced to work to ensure their survival. Indian government has banned child labor in India but at the same it would be right to say that there are still companies across the world who employ young kids . The interviews show that child labor is not a favorable practice within the Indian textile sector. Most of the textile companies are working towards ensuring that no kid who younger than 12 years of age is employed in their premises. Both Respondent 8 and Respondent 10 assert that their companies are strongly against child labor.

These responses is in sync with research proposition 3 that empowering the communities act as a driver to implement CSR in the Indian textile industry.

## 4.2.5 Entry and Interest in Sustainable Textile

The results of interviews show that the Indian textile companies entered and adopted sustainable textile because of different reasons. Some of the companies have adopted it right from the start. Respondent 1, Respondent 5, Respondent 6, Respondent 8 and Respondent 10 agree that their companies adopted sustainability since its inception. Respondent 10 asserts that “We have been doing the charitable work right from the inception of the company”. However, he also states that sustainable textile adoption had been influenced because of “market demand” and therefore, they “follow the trends”.

Companies also adopt sustainability because of its negative impacts on the environment. Respondent 3 states “Our Company realized that it is not possible to grow without taking proper care of environment and employees”. In the same manner, Respondent 2 agrees that his company adopted sustainability after seeing its negative impact on the environment. Respondent 1 asserts “We have been interested in sustainable aspect of textile manufacturing since beginning as we have a very strong vision to add value to life in each form we can. We give our CMOs & CEOs enough autonomy to think best of the process for sustainable measures to produce .As an Organization we were always committed towards society as well as environment. Since inception we have work toward mobilizing farmers and to educate them for best possible crops. We had always focused on saving steam, water and power and had done several improvement projects on same and rewarded members who came up with such innovative ideas which can save penny as well as environment. The future generations have equal rights on the resources that we draw from mother earth, hence it is important that we think about them , save resources for them ,and regularly innovate our processes to consume least of the natural resources , to find sustainable ways to produce and do our best for optimize the resource utilization , so to give better future to future generations”. Company 1 adopted CSR since the beginning of its operation to adopt sustainable development strategies with the intention of giving back to community, protecting the environment, and preserving the resources for the future generation.

Respondent 5 asserts “We started from Mauritius which was an agriculture based economy back then, with the economic development of the island nation the divide between people was increasing and that’s when we realized that we are responsible to share our earnings in correct way. Same thing we have applied across all group factories”.

Sustainability adoption also comes from various stakeholders. According to Respondent 7, “Sustainability from the people or from the industry. Buyers wanted a product that is sustainable for use. The government is also supporting it….so both agencies are supporting it… Both have an equal role in influencing it and implementing within the sector”. Respondent 9 believes that sustainable products are in constant demand in the market and therefore while working with international clients, the company became aware of sustainability and its significance.

## 4.2.6 Benefits of CSR

### 4.2.6.1 Better Brand Recognition

CSR is responsible for increasing brand recognition. Respondent 1 asserts that CSR helps in improving brand recognition and business reputation. Adoption of CSR increases the brand image of the company because of “being pro-environment friendly” (Respondent 5). Respondent 9 also agrees that CSR adoption enhanced corporate image and brand recognition. Companies feel if they work with international customers they follow all the procedures and policies for their orders and at the same time these people work with domestic consumers too. Having said that, these follow up of procedure and certifications give them more visibility in the domestic market and leads to more buyers and profits. So brand recognition is directly an addition to significance of CSR

### 4.2.6.2 Stakeholder Management

The interviews demonstrate that CSR adoptions help in improving stakeholder relations. According to Respondent 1, it increases “member engagement”. On the other hand, Respondent 4 suggests that “We behave ethically towards employees and our suppliers. We've been very fair towards our suppliers. We've absorbed a lot of the mistakes today and a lot of people are more than willing to work with us”. Thus, we can say various stakeholder who are directly and indirectly associated with the business benefit from the implementation of CSR policies of the companies such as customers, employees

### 4.2.6.3 Customer Loyalty and Customer Retention

CSR is responsible for winning the customer loyalties and help in retaining them. Respondent agreed that customer loyalty is one of the benefits of CSR. When companies adopt CSR, customer trust over a specific company increases (Respondent 5). At the same time, Respondent 8 states that CSR implementation helps in improving relations with customers. He said, “Customers want to work with you”. Most of the participant agreed that when customers can see that company is making efforts towards improved working conditions for their employees and better practices for overall upliftment, customers tend to work with them and continue to provide more business for the coming time.

### 4.2.6.4 Employee Satisfaction and Retention

The majority of the Respondents have responded that CSR implementation helps in increasing employee satisfaction and employee retention rates. According to Respondent 10, CSR implementation makes the employee happy. Because that is how they also work towards something other than their work which matters for their future.

According to Respondent 3, “employees feel more motivated to contribute towards the growth of Company”. Respondent 4 also agrees that “when you treat your people nice you treat your people well, other people who are on the field and you know, they share a conversation”.

CSR implementation helps in reducing absenteeism. According to Respondent 7, “When you’re giving such a clean environment to the workers, your health is better. Your attendance in the factory is higher”. It was understood that clean workplace led to less health issues which automatically ensured higher attendance in the factories.

CSR helps in creating the connection between the workplace and the employees. According to respondent 4, they share their lunch with the employees and inspite of being one of the higher officials, he prefers to eat with his employees so as to connect to them and understand their thought process and make them feel like an important part of the company. The employees feel valued and motivated when they see themselves being a part of a bigger picture and contributing towards the future. Respondent 9 states “employees” feel connected to the organization and “it helped further to enhance the upliftment program”

CSR can help in attracting and retaining a talented workforce. As states by Respondent 1, CSR helps in improving the “ability to attract talent and retain staff”.

### 4.2.6.5 Improved Organizational Performance

CSR is known to improve the financial performance of a firm. Respondent 1 asserted that it helps in increasing sales and improves financial performance. The respondents asserted when you have set program in place which provides motivation for the employees to work not just towards the benefit of the company but towards themselves and the communities around them they work more diligently generating profits and at the same time as mentioned it tends to bring more business for the company. More profits are generated and also a better working environment for the employees.

Another aspect, energy efficiency which has been identified as a potential benefit of CSR adoption. Respondent 2 states that it promotes the use of bio-fuel instead of fossil fuels and helps in saving electricity. Therefore, we can see, CSR adoption is linked to the company’s growth. However, only Respondent 1 asserted that it helps in promoting organizational growth.

Respondent 9 and Respondent 7 mentioned that benefits of following CSR practices are intangible, it provides satisfaction which creates a better workspace for the employees and leads towards the positive image of the company.

### 4.2.6.6 Environmental Benefits

Environmental protection is the direct benefit of CSR implementation. Respondent 6 states that it helps in the adoption of sustainability. Respondent 7 asserts that it protects the environment from spoiling and helps in its preservation. Respondent 8 asserts that it helps in creating the world “more sustainable” for future generations. According to Participant 6, “We are in the fabric division and we have started with the organic cotton. We have purchased some farms. Some in Maharashtra and in Gujrat. We are actually telling our Farmers to buy organic seeds. They're actually have to buy organic seed and then do for every starting from fertilization to soil feeding and then to make organic cotton being done by our company only”. He further clarifies that the company is adopting CSR not for getting more customers but for sustaining things. “I think it’s for sustaining the things more. Company 6 is investing more for sustainability and if we talk about people, this is not at any stage. Indian companies are not using CSR” (Respondent 6).

As indicated in the interview analysis, implementation of CSR focuses on adoption of sustainability and development of sustainable materials without increasing the cost. It furthermore helps in protecting the environment for the future generations and preservation of resources

## 4.2.6.7 Marketing CSR

The interviews’ show the companies in India do not market with CSR. Majority of the respondents agreed that their companies do not use marketing channel to promote their CSR activities and programs. However, Respondent 5 state “We don’t market the work we are doing for the society but yes it shows on our company’s brochure”. Company 7 uses only print media to market such activities. As stated by Respondent 7, “We normally use the print media and we advertise our activities among our stakeholders”.

Company 1 is the only company that markets its CSR initiatives and activities. According to Respondent 1, “We do market…. as it is important so to involve and inspire maximum participation. We use various channel like social media (one of the most effective tools nowadays especially if you want to involve youngsters), print media, pamphlets, posters, hoardings, mouth to mouth publicity, etc.”

## 4.2.6.8 CSR and Stakeholders’ Feedback on CSR Initiatives

CSR implementation and stakeholders’ feedback on CSR initiatives is a dominant theme in the interviews. The majority of the Respondents agreed that they did incorporate stakeholder’s feedback when proposing new CSR initiatives. However, Respondent 2 and Respondent 10 responded that their companies did not incorporate stakeholder’s feedback on CSR initiatives. Respondent 4 revealed that although his company did not formally incorporate stakeholders’ feedback on CSR, it did organize “informal sessions with each and every one of my employees in which they were asked questions like what we have done and whatever they want us to improve. We try and take in outs and see how we can improve”.

Respondent 5 and Respondent 6 assert that his company considers the feedback of both customers and employees. Respondent 7 states “Compliance of CSR we do and we are having it for the product side, people side…. compliance is the technical side….it has been taken very well by our company so no second thought on it”. Company 8 considers CSR initiatives feedback from the company’s executives and stakeholders (Respondent 8).

Company 1 is the only company that has adopted different stakeholder’s perspective in terms of CSR initiatives. According to Respondent 1, “Yes, we incorporate feedback from various stakeholders. We do various town halls as well as FGDs (Focused Group discussion) with our blue-collar members, managers, senior leadership team, shareholders, BOD as well as external agencies like Panchayats (Village head councils), local and other governmental bodies and local people, farmers, women & students around villages and tribal areas etc. Based on various feedbacks received, CSR policy is crafted and various initiatives are introduced. For example, we started a few courses for vocational training for free of cost, and for that, we did a survey in nearby areas of students. Not only students learn their suggested courses well but were able to get jobs as well. Similarly, things for mobile medical dispensary (as in MP tribal areas medical facilities were minimal), the same approach was initiated after taking feedback from local people. After implementing these initiatives, when we see their smiling faces, them prosper households, clean and green surroundings, increased female share in the workforce, more daughters going to school, more kids entering vocational training, more people healthy, happy society, happy stakeholders. That is our real feedback that we are on right track and it brings a core inner satisfaction and that gives us even more power to continue our journey of CSR with lot more passion and energy”

## 4.3 Drivers in Implementing CSR

### 4.3.1 Social Responsibility Towards Communities

CSR initiatives mentioned by the respondents prove that social responsibility is one of the most important drivers that influence companies to adopt CSR. The results of the interview show that Company 1, Company 5 and Company 9 have adopted CSR because of social responsibility they feel towards the society. According to Respondent 1, “Our inner core is something that pushes us to fulfill our duty towards society”. He further states “First and foremost is our belief in mankind. Our belief in our value system and our belief that no success can be achieved alone, hence it is important that when we do good, we share that goodness, when we grow we must share that growth, when we prosper we must share that prosperity, when we move ahead we must take people along us , when life give reason to us to smile we must spread that smile. Our inner core is something that push us to fulfil our duty towards society. Wealth accumulation has never been our philosophy, we don’t only lay down values but we live them every bit, every single second and we believe in sharing wealth and prosperity.” According to Respondent 5, “we realized that we are responsible to share our earnings in a correct way” within the community they operate. Respondent 9 also believes that “It is important for the company to contribute towards the society”. India has a culture of being socially responsible and charitable and working towards the upliftment of the underprivileged and that is what was seen in the interviews as well. Upliftment of the communities and underprivileged what drives people to ensure they follow practices. This demonstrates that charitable and social causes are responsible for adoption of CSR within the Indian textile sector. It acts as a catalyst in bringing change within the community, allowing it grow and therefore, it confirms the research proposition 4, Empowering the communities can act as a driver for CSR practices in the Indian textile companies.

### 4.3.2 Environmental Driven rs

The motives for adopting CSR is driven by environmental concerns. The results show that Company 2, Company 3, Company 7, and Company 10 have adopted CSR to protect the environment from their business operations and activities. According to Respondent 2, “Company became interested in the sustainable aspect of textile manufacturing after seeing its negative impact on the environment”. Likewise, Respondent 3 agree that his company adopted CSR because of environmental concerns. He mentioned “Our company realized that it’s not possible to grow without taking proper care of environment and employees.” Therefore, this analysis leads toward the research proposition 3 that environment protection is one of the major reasons for the companies to implement CSR as most of the respondents interviewed mentioned that they want to ensure the better environment for the coming generations and they are trying to contribute in every way possible. One of the respondents mentioned they have been trying to incorporate being more environment friendly in their daily life activities too. In addition to this, the initiatives taken by these company are in full synchronization with their responses, they are not just implementing measures to reduce the pollution but they are also working diligently by following sustainable practices to ensure that environment is not further harmed. For example, companies are using Biogas, solar power and have water treatment plants. They have been organizing drives to plant trees, cleanliness drives for the rivers and the nearby communities and using eco-friendly paper. Respondent 10 asserts that “the government has banned dyeing waste to go in the rivers so we have to keep that in mind too. We work towards keeping the environment clean. We have BCI and OEKOTEX certification and we are very careful about following the guidelines.” Therefore, this analysis leads toward the research proposition 3 that need for the environmental protection can have a positive impact on driving CSR practices in the Indian textile companies.

### 4.3.3 Employee Driven

The interview results demonstrate that CSR is also employee driven. When employees feel that they are being valued and they are contributing towards the society by leading themselves into more sustainable future, it motivates them and which consequently helps them to stick with a company who has values which help them grow personally and professionally both. Employees are one of the most important stakeholders behind the company’s success. Respondent 1, respondent 3, respondent 4, and respondent 7 agree that their companies have adopted CSR because of their employees. According to Respondent 1, “Keeping Employees up to date and motivated and engaged. Once staff is excited about the company’s new mission and understand how they can contribute, it is important to maintain momentum.” Respondent 3 mentioned, “Our company realized that it’s not possible to grow without taking proper care of environment and employees.” Respondent 4 states “Honestly I don’t know. I own my own company anywhere between say five crores to maybe about 25 crores and I fall about in the middle, we are talking about 15 crores. We don’t have any policy as such. What we do is to ensure that salary is paid on time. In fact, it's a record for us. Salary has never been delayed for a single day from the day of conceptualization of my company. Also, we are not rigid about timing. So, if the office starts at 10:00 in the morning and ends at 7:00 in the evening. If you don't come on time or a little late or sometimes they want to leave a little early because they have some social responsibility of their own, we don’t deduct salary”. One important thing that was understood from the interviews was that since, the participants were all employees of the companies and they feel valued. Most of the participants believed that having CSR policies set in the company’s values and policies have positive impact on the employees. Employees tend to work for the companies who value their workforce and encourage them to grow to be better human beings. Thus, this proves our research proposition 2 that employees can have a positive impact on driving CSR practices in the Indian textile companies.

### 4.3.4 Customers

CSR in the Indian textile sector is also driven by customers with the objective of winning customer loyalty and customer retention. Respondent 2, respondent 6, respondent 8, respondent 9, and respondent 10 agree that their companies adopted CSR because of customer demands. According to respondent 10, Company 10 has adopted CSR to “maintain the good relationship with international customers and getting more customers onboard we constantly do it”. Respondent 8 also agreed that customers influence company’s decision to adopt CSR. He asserts that his company has adopted it because of “our customers with whom we work” (Respondent 8). Likewise, respondent 9 also agrees that his company has adopted CSR because of its customers.

#### 4.3.4.1 International Customers

The demand for CSR in the Indian textile sector is primarily because of the international clients. According to respondent 1,

“International customers also emphasize products that draw minimum from the environment. We are also awarded as WBS (World Best supplier) status by one of our renowned customers for sustainability and meeting environment criteria while delivering products and services. Many times, we are being rewarded for being the best supplier and for innovation (in product as well as approach). The International customers are also very serious on environmental issues and one of our customers extended his business from home textiles to paper (because we make eco-friendly wheat straw-based paper, and this was something that made them interesting in our product)”

Likewise, respondent 2, respondent 5, respondent 6, and respondent 7 also agree that international customers demand CSR. However, respondent 4 asserts that his international clients have not demanded CSR adoption. According to Respondent 2, “We do 100% export” and “All brands that we work with require CSR criteria and we adhere to their requirements which are mostly environment related”. This demonstrates that the company deals with international clients.

Respondent 5 response revealed “In recent years shift towards the sustainable production in export market has increased many folds. BCI, Organic, Re-cycled and sustainable are most used words today. Since we belong to company who has a long history in the field we are comfortable and more over we welcome this push. The international market has finally understood the need and I would take the liberty to say that the millennial generation today which is the final end user of the product is really behaving in responsible way while buying. May be this is the reason why international market has shown such great interest in sustainable products”. The demand for sustainable materials by international customers are increasing and therefore, users opt for companies that are involved in using sustainable materials.

Respondent 6 stated “There are few brands asking for 100% sustainable material. Patagonia is asking for 100% organic. Some brands from USA are asking for organic cotton. For UK, there is NEXT. We are doing a million 5 million meters per annum”. He further asserted “The majority of the international customers are asking about it that is they want organic material”.

Respondent 7 asserted “Interesting thing is that international companies want such products and so that’s why there is no second thought on it…..organics products are needs based. BCI moving towards…but yes, they want us to be environmentally responsible suppliers”.

The responses reveal that international customers are responsible for driving the Indian textile companies to adopt sustainable business practices and CSR. The results prove research proposition 7 which states international buyers act as drivers for CSR.

#### 4.3.4.2 Domestic Customers

In context to Indian customers, CSR demand is low because of variety of reasons. According to respondent 4, none of the domestic customers ask for organic and sustainable materials. Respondent 6 has a similar perspective. Respondent 5 suggests the reason for this trend is that consumers are not willing to pay a higher price for clothes. He states “India Market is not that conscious about the sustainability and CSR activities but still major good brands are asking for the same. We are using sustainable cotton etc for these customers. Indian companies mostly focus on low price good quality without thinking the impact it can have on environment, or the practices. They want cheap labor and low prices. Consumers are not willing to spend more money on clothes, maybe they spend on food and all but on clothes for now. Because most of the population in India is middle class. They are struggling to sustain”. Respondent 9 has also attributed cost as the primary factor that reduced the demand for sustainability and CSR in the Indian textile sector in context to domestic customers. Respondent 8 suggests that only 10% of domestic customers are demanding for it. However, responses of respondent 1 and respondent 7 offer another perspective.

Respondent 1 states “We have a great demand for the same. We hold a good share of Eco-Friendly Paper (Our paper is based out of wheat straw and yet the quality is superior) starting from Domestic Customer to end users (College & school students) our paper is no 1 choice, as they take pride that by buying this they help in saving trees and forests. So, the demand has increased in the recent past as people are becoming more and more conscious for the environment”.

Respondent 7 also revealed that local brands are ready to adopt CSR since his company is offering sustainable materials at a cost-neutral point.

In terms of domestic customers and the demand for CSR, the results are mixed. However, the majority of the respondents agree that consumers from India are not willing to support CSR initiatives because the use of sustainable materials increases the cost of the product. As a result, this goes against research proposition 1which states domestic customers act as a driver for implementing CSR in Indian textile industry.

### 4.3.5 Organizational Values and Leadership

CSR implementation is also driven because of the company’s objectives and values. The interviews analysis show that organizational leadership is a factor that influences the company’s decision to implement CSR. According to respondent 8, his company adopted CSR because of “Company’s leadership”. Most of the respondents believed it is the company’s leadership which drives the companies CSR, because if the leadership is motivated to implement CSR, they would ensure that their employees have enough resources to make it a success. It was seen that companies have been working towards the philanthropic aspect of CSR from the time of the inception of the company. These companies have been participating in global forums to keep up to date on the new developments and challenges that are likely to come in the coming time. respondent 4 mentioned that even when their company was going through crisis, the company’s owner made sure that all its employees have appraisals that year and have their salaries on time. This shows that leadership of the company is a deciding factor of company’s implementation of CSR polices. Also, the respondent 3 stated that their company’s CEO believes in a sustainable lifestyle and tries to implement little things in workplace to do his part and they believe in equal opportunity for all. Respondent 1 asserts that company 1 adopted CSR in accordance with its mission, values, and objectives. Likewise, Respondent 1 mentioned, “CSR isn't a particular program, it's what we do every day, maximizing positive impact and minimizing negative impact.” Respondent 6 and Respondent 9 also agree that their companies have primarily implemented CSR because of organizational goals, objectives, and values.

Based on the interview results, it has been revealed that company’s internal policies and values by their leadership focus on inducing change within the organization and thus, act as driver of CSR. This verifies with research proposition 8, organization’s internal policies and values act as driver of CSR.

### 4.3.6 Government

Although RP6 proposes that government/government regulations influence CSR initiatives, only one respondent commented on it. Many of the respondents did not comment on the government initiatives because of privacy and confidentiality issues. Therefore, it is not possible to identify whether RP6 is valid or not. According to Respondent 7, “Buyers wanted the product that is sustainable for use…so this whole idea is from 3 entities ….it is from buyer, supplier, customer…and the government is also supporting it….so both agencies are supporting it… Both have equal role in influencing it and implementing within the sector….so I think that People are bringing this idea to it. And every country has its governments. They have put the laws on the new technologies that are being implemented”. He further asserts “Unless the government does not or is not willing to or if I am not ready to produce such goods…. right and if the take some cost part on the shoulder or even the buyer basically…or the customer…who are we basically doing it for?”

Respondent 7 response does show that the Indian government is working towards the adoption of CSR within the Indian textile sector as well as in other sectors. He states “You see in India…. still people find ways and means to….manage thing for certain amount of time but in Indian context with the new management in place people want to work honestly. So, you know that you know that idea is being you know was adopted by Mr. Modi and common people are accepting it. We need clean and clear business. I can assure you that the idea is and people are ready to take further and they want good, nice sound environment for instance they are ready to pay taxes to get a clean environment because of the new technology that is being part of business and so it is difficult and also less ways to bypass it but it is happening”.

This response demonstrates that Indian government is making efforts to adopt CSR and sustainability framework within the business community.

None of the respondents were familiar with the Company’s Act 2013 which was introduced in 2013 but its implementation was done in 2014. This analysis doesn’t fully confirm our research proposition 6 that Government act as a driver for CSR.

## 4.4 Barriers of CSR Implementation

### 4.4.1 Lack of Consumer Awareness

The interview results demonstrate that CSR implementation is difficult because of the non-acceptance of society. Respondent 1 states “Initially when you start to transform any society, there is an obvious resistance from the society especially if you want to transform lives of women”.

Respondent 1 is the only Respondent who has mentioned social taboos as a barrier to CSR implementation. He states that “Our society, in general, is still not ready and mature enough to talk about things like mensural health, puberty, gender equality, disease like HIV/STD, sanitation topics, so to work on these areas was a bit difficult, to begin with”.

Only Respondent 1 has identified fear as a challenge in CSR’s implementation. He asserts “When you start working with Tribal and rural areas, people generally refrain to participate as they fear and wonder what’s your real purpose to help. They fear as if you are there to fool them, exploit them and take advantage.”

These responses signify the position of CSR in today’s world, adhering to sheer ignorance. There is lack of basic education and awareness in India. With this ignorance, the people do not allow access to themselves to companies so that they can educate them. It was also, understood from the responses that this leads to bigger problems and act as hindrance for the growth of people who live below the poverty line. This acts as one of the biggest challenges in the implementation of CSR because people are not willing to change or accept the help. They need to be educated and made aware of the benefits of programs, practices these companies are willing to do.

According to Respondent 1, “People are not aware in rural areas what CSR is, what it carries for them, hence, every organization faces some sort of resistance due to lack of awareness”. CSR implementation is also challenging because consumers are not familiar with its significance (Respondent 10). This demonstrates that Indian society is not willing to accept CSR because of social taboos, fear and non-acceptance. People from rural areas are not educated enough to interact with such social programs as topics such as puberty, gender equality, sanitation, etc. are considered to be taboos. Furthermore, they are not willing to seek help from outsiders and most likely to follow their village leaders. This analysis of the interviews proves our research proposition 9 which states lack of awareness amongst the Indian consumers acts as a barrier for CSR adoption in the Indian textile companies

### 4.4.2 Financial Constraints

Respondent 2 and Respondent 7 suggest that the financial cost of CSR implementation itself is a barrier in its implementation and adoption. One respondent company mentioned they don’t have any medical insurance for their employees because the money spent on insurance can be used for their company’s business. Finances are a big part of small and medium sized company and in order for companies to pay for various activities. From the analysis of the interviews, it was seen that all the companies understand the need of having set policies or programs for the implementation of CSR. However, acting on it and rolling out policies or training workshops is not very cost effective for small companies. They do their part by spending money on the charities or giving employment to poor but for them to have training programs or hire people to train their employees or even getting in more sustainable way of manufacturing. To move towards more eco-friendly way of manufacturing, means they need to invest which they feel is unnecessary. This validates our research proposition 11 which states lack of financial support is a barrier for implementing CSR practices in the Indian textile companies.

### 4.4.3 Training (Human Resources)

The mechanism of CSR Education and awareness is a dominant theme within the Indian textile sector. The implementation of such mechanism offers a varied approach. Most of the participants stated that their company’s human resources department is active and working towards the training and implementation of CSR. Company 1 has a strong and robust CSR Education and Awareness program for its employees and suppliers.

According to Respondent 1,

“Yes, we do have an established mechanism to educate various stakeholders. Right from the very beginning, we educate our members regarding our Vision & Values, CSR and sustainability, our approach towards the same and their role in it. Also, all our new employees (Campus as well as Takshila Batches) are taken for one-day outbound CSR activity, to inculcate right values and hands-on experience of CSR as part of their Induction curriculum. They visit old age home, orphanage, home for diseased and devote time and resources to help them. These things help them understand the importance of CSR and sustainable business approach. All our members undergo 6 monthly performance review mechanisms, in which they are also rated on Vision and Values and have to discuss what personalized CSR have done to impact society as an individual. This is to educate them that how important it is to give back to society, how we should spread happiness, how we should be wealth sharer than being accumulator even at an individual level. Also, during our customer visits along with business presentation, we present our customer how sustainability and CSR are an integral part of our working and make them feel proud for choosing us for business as we are not wealth accumulators but we know how to give back to society and help in the overall development of the nation.

For suppliers, as we are an ago based organization both for Home textiles as well as paper, our biggest suppliers are Farmers of the nation. We do various informative and awareness programs for them on sustainable ways to produce crop by minimizing the use of renewable sources and finding ways to positively impact environment”.

Respondent 5 asserts that,

“We have a full-fledged department that monitors, we are correct in our conduct. Again, these people are the same people who along with other responsibilities are managing their job. They educate people and also rate every other department on sustainability targets. We are working very seriously to get exceptional scores on Higgs index”.

A similar approach has been adopted by Company 7 as stated by Respondent 7. He states,

“We do that for our employees that are with the company because we keep doing the training part and we have training line ups for the workforce. We are updating it from time to time. For buyers or vendors, we show them entire presentations on sustainability. We share our certifications with them. We share the new products development with them and we also support PCI cost neutrality”.

Respondent 6 asserts that his company has a full induction program designed for workers to educate them on CSR and sustainability. Respondent 9 also asserted that his company has a CSR mechanism for CSR education and awareness for suppliers. He states “Yes, we demand sustainable options from suppliers” and therefore, this “makes them more motivated”. On the other hand, Respondent 2 asserts that CSR mechanism is available for training workers.

On the other hand, Respondent 8 gave a varied response. He replied that his company does not have a mechanism for CSR awareness for their employees but they have an orientation program that is attended by new employees to familiarize them with the “company’s values and policies”.

Respondent 3, Respondent 4, and company 10 don have a CSR mechanism for its employees or other stakeholders. Therefore, these responses contradict our research proposition 10, lack of training and personnel act as a barrier for implementing CSR in the Indian textile companies.

## 4.5 Other Responses

Some of the Respondents believes that CSR implementation did not have any barriers or challenges. According to Respondent 4, “we've never encountered that so far”. Likewise, Respondent 5 states: “No barriers as such. It majorly depends on the will of the management to promote the idea; funds get accumulated for the cause. We just ask our people how they want to help and rest happens. Trust me, I truly feel if the customers were more knowledgeable about the CSR and its impact, it would have been easier for companies to strictly follow CSR. Also, I feel we are so concerned with prices that we forget to actually do something about it. The main focus is on providing the right price”. Respondent 6, Respondent 8 and Respondent 9 also share similar perspectives.

We were not able to verify research proposition 12, poor law enforcement and corruption act as a barrier for implementing CSR practices in the Indian textile companies. Since, talking about corruption in the government or their own companies is a sensitive topic. None of the participant mentioned about the corruption, bribery or rules not being followed.

## Table 4.3: Summary of Results

|  |  |
| --- | --- |
| Research Proposition | Result |
| Indian consumers can have a positive impact on driving CSR practices in the Indian textile companies. | Not Supported |
| Employees can have a positive impact on driving CSR practices in the Indian textile companies. | Supported |
| Need for the environmental protection can have a positive impact on driving CSR practices in the Indian textile companies | Supported |
| Empowering the communities can act as a driver for CSR practices in the Indian textile companies. | Supported |
| Shareholders can act as a driver of CSR. | Neither Supported Nor Rejected |
| Government/ government regulations can act as a driver for CSR. | Partially Supported |
| International buyers act as drivers for CSR. | Supported |
| Organization’s internal policies and values act as driver of CSR. | Supported |
| Lack of awareness amongst the Indian consumers acts as a barrier for CSR adoption in the Indian textile companies. | Supported |
| Lack of training and personnel act as a barrier for implementing CSR in the Indian textile companies. | Not Supported |
| Lack of financial support is a barrier for implementing CSR practices in the Indian textile companies. | Supported |
| Poor law enforcement and corruption act as a barrier for implementing CSR practices in the Indian textile companies. | Neither supported nor rejected |

# CHAPTER 5: DISCUSSION AND CONCLUSION

This purpose of this study was to analyze the CSR practices implemented by the Indian Textile sector. A thematic analysis had been conducted in order to explain the concept of sustainability, corporate social responsibility (CSR) definition, the drivers that influence its adoption, its benefits and challenges, and the CSR initiatives adopted by the Indian textile firms. Based on the discussion and findings, study provides the concluding remarks along with a discussion on this study’s limitations and directions for future research. The interview results indicate that sustainable development is a well-defined concept. It is understood within the Indian textile sector. It deals with the adoption of sustainable business practices that focus on protecting the natural environment through the perseveration of natural resources for future generations while sustaining economic developments.

. Majority of the respondents agreed that it is a multifaceted concept, having different aspects, business, environmental, social and philanthropic. The definition of CSR in context to the Indian textile sector is consistent with the existing literature. Results demonstrate that CSR reinforces stakeholder management, improve relations with customers and shareholders (Kansal & Joshi, 2014). The definitions of CSR from the interviews also reinforce the concept of social obligation and duties towards society.

## 5.1 Findings

Various initiatives have been taken by Indian textile companies. Most of the initiatives are either present in the companies right from their inception or the companies have decided to follow based on various factors. The companies understand the significance of community growth and development, focus on protecting natural resources and work on adopting sustainable business practices. The Indian textile sector has adopted various CSR initiatives including the adoption of renewable energy such as biofuel or solar energy, use of LED tube lights, and use of direct drive motors. Furthermore, environmental protection initiatives such as reducing waste and pollution, discharge of zero chemicals and tree plantations have been adopted by the sector. Other results include boosting employees motivation by meeting their needs and requirements, empowering women in urban and rural areas, promotion of workplace equality by providing equal opportunities to everyone, providing training to workers for developing their skills, development of sustainable materials such as recycled polyester, recycled cotton and organic cotton, implementation of educational programs for children and adults, water conservation, avoiding child labor, and social programs. These initiatives demonstrate that the Indian textile sector is moving towards CSR. (Kansal & Joshi, 2014).

The results revealed that social responsibility is the primary factor that has influenced Indian textile manufacturers and suppliers to adopt CSR in order to fulfill their social obligations towards the society and share earnings with the community where they operate. It was also seen that CSR adoption is also driven by environmental factors. Companies are willing to adapt and ensure that textile manufacturing does not damage the environment. (Kansal & Joshi, 2014).

The results of the study indicate that there are several barriers that impede its implementation. Indian consumers are not familiar with CSR as reported by the results of this study. Indian consumers are price conscious, which means that they will give preference to economic profit over ethical or social gains as reported by Shen, Govindan, and Shankar (2015). The findings show that CSR implementation is difficult because of the non-acceptance of society and fear among people and social taboos. Financial constraints act as a barrier to the implementation of CSR.

## 5.2 Contribution to Academia and Industry

This research study has brought various paradigms of underlying aspects of CSR where, it is a major tool to expand business and adhere to the core standards of organizational prospects. This research study has included attitude and perspective of employees and employers regarding CSR as well as academia is enriched with an insight that can help CSR to mitigate the growing barriers and reshape business ideology. (Kansal & Joshi, 2014). The addition of human perspective has not only revived the significance of industry, similarly it is a great source of knowledge that can incorporate those business strategies that are worth addressing and productive for both employees and employers.

## 5.3 Implications

### 5.3.1 Making CSR practices better

Making CSR practices better is an approach that could retain both employees and their interest taking into account that it is highly dependent on the efforts that are made to improve CSR practices. There are a number of ways in which CSR practices can be improved, such as improving public image. It is signified that the public image of any corporation is at the mercy of the social responsibility programs that are initiated to check how much consumers are aware of these programs. Supporting non-profits by the channel of monetary donation, in-kind donations and volunteerism of products and services play a major role in improving public image. Increasing media coverage is another tool that is used to analyze how much efforts a company is doing to save the environment. Establishing relationships with local media outlets is capable of covering the stories that can attract employees and make the existing employees feel valued. Including media will also act as a tool to block negative news as well. Boosting employee engagement is another platform that could improve CSR practices by bringing employees in close coordination with the company. Attracting and retaining investors is another approach that can empower CSR, such actions can strengthen employees and formulate other plans that can have a positive impact on the company. In a nutshell, opportunities and areas of improvement can improve the practices of CSR by using certain strategies taking into account that there is a direct relationship between the success of company and areas of improvement.

### 5.3.2 Implementing CSR practices

In the present scenario of the competitive business environment, CSR programs play a significant role in retaining progress and development. It would not be wrong to say that CSR is a scale that can evaluate “good working” of company. Successful CSR initiatives play a major role in implementing customer feedback and positioning company as a platform for the evaluation of social issues and determine how investments can be utilized effectively. Implementation of CSR practices is a major approach to ensure all goals are met effectively. There are five major strategies that can ensure that the Corporate Social Responsibility Program is effectively inserted in an organization.

### 5.3.3 Building strategies in accordance with the core competencies of the company

It is observed that there are a number of companies in which CSR strategies are enacted but they are not effectively incorporated. Without adequate alignment and focus a business can never approach set goals. Developing strengths by using research and feedback platforms in a specific area supports the alignment of expertise in accordance with patterns that would be efficient for both company and community adhering to the revenue and customer visibility.

### 5.3.4 Recognition of organizational values and customer-centered issues

It is evident that corporate citizen efforts are a major tool to promote positive brands for companies. Whenever a customer purchases something, 87% of decision making power is dependent on the feedback and concerns of the company towards customers. CSR can be effectively implemented when customers are given a prime position within a company.

### 5.3.5 Measuring ROI of CSR efforts for the C suite and investors

CSR can be implemented by measuring CSR programs that can be overwhelming when initiatives can span other departments such as marketing, sustainability, and compliance, developing a framework of reporting that can associate efforts to strategic priorities for business. It will inform investors and C suite in order to analyze if the CSR efforts are affecting the performance of the company by the quantification of socially conscious efforts that are tied to the bottom line of the company. It includes activities that can drive cost savings, brand awareness and the acquisition of new customers.

## 5.4 Limitations and Future Research Directions

This study seeks to enhance the understanding of sustainable development and CSR within the Indian textile sector. This research is one of its kind since it focuses on identifying the existing status of CSR in the sector. However, this study has several limitations, first, this study has used a qualitative research method and therefore, the sample size comprised of 10 respondents. Although the perceptions of the respondents have been presented comprehensively in the findings of this research, it cannot be replicated for the entire Indian population. Future research should focus on targeting a larger sample size in order to understand CSR within the Indian textile sector more comprehensively. Second, this study primarily focused on capturing the company’s perspectives on CSR within the industry. Future research needs to examine the perspectives of consumers from India in order to understand CSR from their perspectives. Similarly, future studies should target non-governmental organizations (NGOs) and governmental agencies to get a bigger picture of CSR. Third, this research does incorporate a stakeholder approach to analyzing CSR within the Indian textile sector. Future studies should focus on adopting such an approach in order to get diverse perspectives on CSR. Lastly, studies pertaining to CSR in the textile sector should not be restricted solely in India. Future studies should focus on conducting comprehensive studies in developing countries such as Bangladesh, Pakistan, Sri Lanka, and Mexico. Through focusing on the textile industry of these countries, future studies can offer comprehensive perceptions of CSR.

# REFERENCES

Allouche, J. (2006). Corporate social responsibility.

Appel, L. (2014). CSR as a factor in the war for talents (Unpublished master's thesis). University of Twente.

Arevalo, J., & Aravind, D. (2011). Corporate social responsibility practices in India: approach, drivers, and barriers. *Corporate Governance: The International Journal of Business in Society, 11(4*), 399-414.

Arora, B., & Puranik, R. (2004). A review of corporate social responsibility in India. *Development*, 47(3), 93-100.

Arora, P., & Dharwadkar, R. (2011). Corporate Governance and Corporate Social Responsibility (CSR): The Moderating Roles of Attainment Discrepancy and Organization Slack. *Corporate Governance: An International Review,*19(2), 136-152. doi: 10.1111/j.1467-8683.2010. 00843.x

Assembly, G. (2015). Sustainable development goals. *SDGs), Transforming our world: the*, *2030*.

Basak, R. (2016). Corporate Social Responsibility Practice in India after Introduction of Companies Act, 2013. *Journal of Commerce and Accounting Research*, 5(2).

Basil, D. Z., & Weber, D. (2006). Values motivation and concern for appearances: The effect of personality traits on responses to corporate social responsibility. *International Journal of Nonprofit and Voluntary Sector Marketing*, 11(1), 61-72. doi:10.1002/nvsm.38

Baskaran, V., Nachiappan, S., & Rahman, S. (2012). Indian textile suppliers' sustainability evaluation using the grey approach. *International Journal of Production Economics,* 135(2), 647-658.

Baxi, C., & Ray, R. (2012). Corporate social responsibility. Noida: Vikas Pub. House.

Bell, D. S. (2009). The Sage Encyclopedia of Qualitative Research Methods2009365Lisa M. Given. The Sage Encyclopedia of Qualitative Research Methods. Thousand Oaks, CA: Sage Publications 2008., ISBN: 978 1 4129 6390 9 £240/$435 Last visited May 2009 URL: Http://SAGE‐ereference.com/research/ Also available as a 2-vol. printed set (ISBN 978 1 4219 4163; £215/$350). Reference Reviews, 23(8), 24-25. doi:10.1108/09504120911003302

Berger‐Walliser, G., & Scott, I. (2018). Redefining Corporate Social Responsibility in an Era of Globalization and Regulatory Hardening. American Business Law Journal, 55(1), 167- 218.

Bhandari, B., & Rani, A. (2017). Government Initiatives for Upgradation of the Indian Textile Industry. *Asian Journal of Home Science,* 12(1), 283-288.

Bhaskaran, E. (2013). The Productivity and Technical Efficiency of Textile Industry Clusters in India. *Journal of the Institution of Engineers (India): Series C, 94(3)*, 245-251. doi: 10.1007/s40032-013-0073-1

Bluze, R., & Reyes, K. (2015). Corporate social responsibility: Perceived performance &importance across industries and countries. *Journal of Business and Economics, 6(10)*, 1713 1722. doi: 10.15341/jbe (2155-7950)/10.06.2015/006

Bode, N. (2013). Global actors, local governance: Corporate social responsibility in the Indian garment industry. Retrieved from https://openaccess.leidenuniv.nl/bitstream/handle/1887/21921/bachelor%20scriptie\_NenaBode\_s1058959.pdf?sequence=1

Borman, D., & Chakraborty, D. (2012). Corporate social responsibility in India: A review of the Indian companies act, 2013 with Reference to CSR Provision. *Paripex - Indian Journal of Research, 3(7),* 1-4. doi: 10.15373/22501991/july2014/13

Bryman, A., & Bell, E. (2007). Business Research Methods (2nd Ed.). Oxford: Oxford University Press.

Burckhardt, G. (2011). Mythos CSR: Unternehmensverantwortung und Regulierungslücken. Bonn: Horlemann.

BusinessToday.In. (2018, January 23). Income inequality gets worse; India's top 1% bag 73% of the country's wealth, says Oxfam. Retrieved from https://www.businesstoday.in/current/economy-politics/oxfam-india-wealth-report-income-inequality-richests-poor/story/268541.html

Carroll, A. (1991). The pyramid of corporate social responsibility: Toward the moral management of organizational stakeholders. Business Horizons, 34(4), 39-48.

Carroll, A. B. (2016). Carroll’s pyramid of CSR: Taking another look. *International Journal of Corporate Social Responsibility,* 1(1). Doi: 10.1186/s40991-016-0004-6

Carroll, A.B., & Shabana, M.K. (2010). The business case for corporate social responsibility: A review of concepts, research and practice. *International Journals of Management and Reviews,* 85-102.

Chaganti, V. K. (2014). CSR spending of textile industry in India. Samiksha, 5(1), 20-24. <https://ssrn.com/abstract=2953871>

Charles Jr, O.H., Schmidheiny, S. and Watts, P., 2017. *Walking the talk: The business case for sustainable development*. Routledge.

Chavan, R. (2001). Indian Textile Industry: Environmental Issues. *Indian Journal of Fiber & Textile Research*, 26, 11-21.

Companies Act, 2013. (2013). Retrieved from <https://www.pwc.in/assets/pdfs/publications/2013/companies-act-2013-key-highlights-and-analysis.pdf>

Datt, G., & Ravallion, M. (2002). Is India's Economic Growth Leaving the Poor Behind? *Journal of Economic Perspectives,*16(3), 89-108.

De Neve, G (2009). Power, inequality and corporate social responsibility: The politics of ethical compliance in the South Indian garment industry. Econ. Polit. Wkly. 2009, 44, 63–72.

Dhanesh, G. (2015). Why corporate social responsibility? An analysis of drivers of CSR in India, *Management Communication Quarterly*, 29 (1), 114-129. doi: 10.1177/0893318914545496

Dr.R. Hemanalini, D. (2011). Stress Management among Women Workers in Textile Industry- With Reference to Knitwear Industry in Tirupur. *Indian Journal of Applied Research*, 4(3), 277-280. doi: 10.15373/2249555x/mar2014/85

Estevez, K., & Levy, T. (2014). Intra-industry trade and the demand for child labor. *International Journal of Economic Theory,* 10(3), 275-294. doi: 10.1111/ijet.12040

Fortuin-Soyer, M., & Jonker, J. (2015). Strategic CSR and firm performance. [Nederland]: [Uitgever niet vastgesteld].

Gandhi, A. (2017). Corporate social responsibility in Indian apparel industry. Dimension of corporate governance. *An Inclusive Approach,* 205-212. doi: 10.1007/978-3-319-56182 0\_13

Gautam, R., & Singh, A. (2010). Corporate Social Responsibility Practices in India: A Study of Top 500 Companies. *Global Business and Management Research*, 2(1), 41-56.

Ghauri, P., Gronhaug, K., & Kristianslund, I. (1995). Research methods in business studies: A practical study. New York: Prentice Hall.

Gibson, K. (2012). Stakeholders and Sustainability: An Evolving Theory. *Journal of Business Ethics, 109(1)*, 15-25. doi: 10.1007/s10551-012-1376-5

Gimenez, C., & Tachizawa, E. (2012). Extending sustainability to suppliers: a systematic literature review. *Supply Chain Management: An International Journal,*17(5), 531-543.

Goel, N. (2018). Indian Textile Industry Possibilities Galore. *Trends in Textile Engineering & Fashion Technology, 2(2)*. doi: 10.31031/tteft.2018.02.000531

Govindasamy, V., & Suresh, K. (2017). Exploring Approaches to Drivers and Barriers of Corporate Social Responsibility Implementation in Academic Literature. SHS Web of Conferences, 33, SHS Web of Conferences, Vol.33.

Green Generation: Millennials Say Sustainability Is a Shopping Priority. (n.d.). Retrieved from <https://www.nielsen.com/eu/en/insights/news/2015/green-generation-millennials-say-sustainability-is-a-shopping-priority.html>

Guha, A. (2018). A Review on Cleaner Production in Textiles. *International Journal Of Textile Science, 7(4)* (2325-0119), 90-93. doi: 10.5923/j.textile.20180704.02

Gulhane, S., &, R. (2017). Effect of Make in India on Textile Sector. *Journal of Textile Engineering & Fashion Technology*, 3(1). doi:10.15406/jteft.2017.03.00084

Gupta, B., Biswas, J., & Agrawal, K. (2017). Air Pollution from Bleaching and Dyeing Industries Creating Severe Health Hazards in Maheshtala Textile Cluster, West Bengal, India. *Air, Soil and Water Research*, 10, 117862211772078. doi: 10.1177/1178622117720787

Gupta, M., & Hodges, N. (2012). Corporate social responsibility in the apparel industry: An exploration of Indian consumers’ perceptions and expectations. *Journal of Fashion Marketing and Management: An International Journal, 16(2),* 216-233. <https://doi.org/10.1108/13612021211222833>

Gupta, S. (2011). Consumer stakeholder view of corporate social responsibility: a comparative analysis from USA and India. *Social Responsibility Journal*, 7(3), 363-380.

Hallback, V. (2011). Drivers and barriers for corporate social responsibility in multinational corporations.

Hamidu, A., Md Haron, H., & Amran, A. (2015). Corporate Social Responsibility: A Review on Definitions, Core Characteristics and Theoretical Perspectives. *Mediterranean Journal of Social Sciences*. doi: 10.5901/mjss. 2015. V6n4p83

Hassini, E., Surti, C., & Searcy, C. (2012). A literature review and a case study of sustainable supply chains with a focus on metrics. *International Journal of Production Economics, 140(1),* 69-82.

Hejase, H. J., Hashem, F., Al Dirani, A., Haddad, Z., Atwi, K., & Leaders, A. C. T. (2017). Corporate Social Responsibility Impact on Consumer Decision. The Journal of Middle East and North Africa Sciences, 3(2), 3-20.

Hockerts, K. (2008). An overview of CSR practices. Frederiksberg: CBS Center for Corporate Social Responsibility.

Holdren, J. P., Daily, G. C., & Ehrlich, P. R. (1995). The meaning of sustainability: bio-geophysical aspects. *Defining and measuring sustainability: the bio-geophysical foundations*, 3-17.

IBEF*.* (2014). Textile Industry in India, Indian Textile Industry, Garment Industry. Retrieved from <https://www.ibef.org/archives/detail/b3ZlcnZpZXcmMzY1MDQmMTEy>

Ilo.org (2014.). Insights into working conditions in India garment industry [Scholarly project]. Retrieved October 12, 2018, from http://www.ilo.org/wcmsp5/groups/public/@ed\_norm/@declaration/documents/publication/wcms\_379775.pdf

India China Economic and Cultural Council (2016). Promoting corporate social responsibility (CSR) in Indian textile industry by “Developing a CSR Framework for Indian MSME Industries, based on Best International CSR Practices” Retrieved from http://www.icec-council.org/wp-content/uploads/2016/02/Study-on-Promoting-CSR-in-Indian-Textile-Industry.pdf

India ranks 177 out of 180 in Environmental Performance Index. (2018). Retrieved from https://www.thehindu.com/sci-tech/energy-and-environment/india-ranks-177-out-of-180-in-environmental-performance-index/article22513016.ece

Jain, A. (2011). The Mandatory CSR in India: A Boon or Bane. *Indian Journal of Applied Research, 4(1),* 301-303. doi: 10.15373/2249555x/jan2014/87

Jaysawal, N., & Saha, S. (2015). Corporate Social Responsibility (CSR) in India: A Review. Space and Culture, India, 3(2), 81. doi: 10.20896/saci. v3i2.146

Jeffrey, S., Rosenberg, S., & McCabe, B. (2018). Corporate social responsibility behaviors and corporate reputation. *Social Responsibility Journal*. doi: 10.1108/srj-11-2017-0255

Jose, V., Concepcion, G. & Salvador, F. (2017). Corporate social responsibility drivers and barriers according to managers’ perception; evidence from Spanish firms, Sustainability, 9, 1821. Doi: 10.3390/su9101821

Juarez, L.E.V., Vazquez, D.G., & Escobar, E.A.R. (2018). CSR and the supply chain: Effects on the results of SMEs. Sustainability, 10, 2356. Doi: 10.3390/su10072356

Kamal, Y., & Deegan, C. (2013). Corporate Social and Environment-related Governance Disclosure Practices in the Textile and Garment Industry: Evidence from a Developing Country. Australian Accounting Review, 23(2), 117-134.

Kansal, M., & Joshi, M. (2014). Perceptions of Investors and Stockbrokers on Corporate Social Responsibility: A Stakeholder Perspective from India. *Knowledge and Process Management,* 21(3), 167-176.

Kaur, S., & Tandon, N. (2017). The Role of Corporate Social Responsibility in India. Research *Journal of Commerce and Behavioral Science*.

Khan, M., Khan, N., Ahmed, S., & Ali, M. (2017). Corporate Social Responsibility (CSR) – Definition, Concepts and Scope (A Review).*Universal Journal of Management and Social Sciences, 2(7*).

Köksal, D., Strähle, J., Müller, M., & Freise, M. (2017). Social Sustainable Supply Chain Management in the Textile and Apparel Industry—a Literature Review. Sustainability, 9(1), 100. doi: 10.3390/su9010100

Księżak, P. (2017). The CSR Challenges in the Clothing Industry. *Journal of Corporate Responsibility and Leadership, 3(2),* 51. doi: 10.12775/jcrl.2016.008Indian Journal Of Management, 10(1), 54.

Kumar R, S. (2018). Indian Textile Industry: Opportunities, Challenges and Suggestions. *Trends in Textile Engineering & Fashion Technology*, 2(3). doi: 10.31031/tteft.2018.02.000538

Kumari, S., Sehrawat, A., & Sharma, T. (2017). Corporate Social Responsibility Practices and Their Impact on the Community: A Case Study of Ambuja Cement Ltd. Prabandhan:

Lee, M., Ma, Y., & Lee, M. (2017). Corporate Social Responsibility Practices of the Textiles and Apparel Industry -Content Analysis of Website Disclosures-. Fashion Business, 21(1), 45-57. doi: 10.12940/jfb.2017.21.1.45

Lixin Shen, Kannan Govindan, & Madan Shankar. (2015). Evaluation of Barriers of Corporate Social Responsibility Using an Analytical Hierarchy Process under a Fuzzy Environment—A Textile Case. Sustainability, 7(3), 3493-3514.

Lozano, R. (2013). A holistic perspective on corporate sustainability drivers. *Corporate Social Responsibility and Environmental Management*, 22(1), 32-44. doi: 10.1002/csr.1325

MA, K., & GK, G. (2017). Exports competitiveness of the Indian textile industry during and after ATC. *Journal of Textile Science & Engineering,* 07(05). doi: 10.4172/2165-8064.1000313

Madrakhimova, F. (2013). History of development of corporate social responsibility. *Journal of Business and Economics, 4(6),* 509-520.

Mallin, C. (2013). Corporate governance. Oxford: Oxford University Press.

Marshall, S., & Ramsay, I. (2012). Stakeholders and Directors' Duties: Law, Theory and Evidence. *SSRN Electronic Journal*. doi: 10.2139/ssrn.1402143

May, S., Cheney, G., & Roper, J. (2007). The debate over corporate social responsibility. Oxford: Oxford University Press.

Mca.gov.in. (2013). The Companies Act. Retrieved from <http://www.mca.gov.in/MinistryV2/companiesact2013.html>

Mishra, S., & Damodar, S., (2010). Does corporate social responsibility influence firm performance of Indian Companies. *Journal of Business Ethics*, 95(4), 575-601.

Morrison, J. (2014). Intelligence in the Cold War. *Cold War History, 14(4)*, 575-591. doi: 10.1080/14682745.2014.950248

Moura‐Leite, R., & Padgett, R. (2011). Historical background of corporate social responsibility. *Social Responsibility Journal*, 7(4), 528-539.

Murphy, C. (2018). Why is social responsibility important to a business? Retrieved from <https://www.investopedia.com/ask/answers/041015/why-social-responsibility-important-business.asp>

Narwal, M., & Singh, R. (2013). Corporate social responsibility practices in India: a comparative study of MNCs and Indian companies. *Social Responsibility Journal*, 9(3), 465-478. doi: 10.1108/srj-11-2011-0100

Nasreen, V. Noorzia and Rao, S. Durga (2014), Corporate Social Responsibility in Indian Textile Industry. *MERC Global’s International Journal of Social Science & Management,* 1(3), 124-134. <http://www.mercglobal.org/ijssm-vol1-issue3.html>

Nayak, S. (2014). Synchronizing Indian CSR Endeavor of Industry. *International Journal of Civic Engagement and Social Change, 1(3),* 1-12. doi: 10.4018/ijcesc.2014070101

Nema, P. (2018). Corporate Social Responsibility in India A Meaningful Organizational Initiative for Sustained Business Presence and Growth. Retrieved from <https://www.shrm.org/shrm-india/pages/corporate-social-responsibility-in-india-a-meaningful-organizational-initiative-for-sustained-business-presence-and-growth.aspx>

Orlitzky, M., Schmidt, F. L., and Rynes, S. L. (2003). Corporate Social and Financial Performance: A Meta- Analysis’, Organization Studies, 24 (3), 403–441.

Ozek, H. (2017). Sustainability: Increasing Impact on Textile and Apparel Industry. *Journal of Textile Engineering & Fashion Technology, 2(5)*.

Pachauri, R. (2009). CSR and sustainable development. Retrieved from <https://economictimes.indiatimes.com/view-point/csr-and-sustainable-development/articleshow/5035590.cms>

Panda, S., & Kanjilla, A. (2012).CSR making good business sense in India with special reference to the Vedanta Langigarh*. International Journal of Human Resource Management and Research,* 2(3), 1-12.

Pandey, A., Sacher, A., & Kumar, H. (2014). Relative scale efficiency & benchmarking top ten selected Indian states of textile industry*. SSRN Electronic Journal*. doi: 10.2139/ssrn.2485757

Panicker, V. S. (2017). Ownership and corporate social responsibility in Indian firms. *Social Responsibility Journal*, 13(4), 714-727.

Pant, A. (2014). Responsibilities of Corporates towards Society. *International Journal of Business and Management Invention*, 3(5), 38-42.

Pattnaik, P., & Shukla, M. (2018). The evolution of CSR efforts at Steel Authority of India Limited. *Global Business and Organizational Excellence*, 37(3), 25-32. doi: 10.1002/joe.21854

Pedersen, E. (2015). Corporate social responsibility. Los Angeles : *SAGE*.

Pillai, K.R., (2017). Corporate social responsibility in India: A journey from corporate philanthropy to governance mandate*. Indian Journal of Corporate Governance*, 10(2), 176-184. https://doi.org/10.1177/0974686217735924

Planken, B., Nickerson, C., & Sahu, S. (2013). CSR across the globe: Dutch and Indian consumers' responses to CSR. International Journal of Organizational Analysis, 21(3), 357-372.

Popov, V. (2018). Why Some Countries Have More Billionaires Than Others? Explaining Variations in the Billionaire-Intensity of GDP. *SSRN Electronic Journal*.

Pradhan, S. (2018). Role of CSR in the consumer decision making process – The case of India. Social Responsibility Journal, 14(1), 138-158. Doi: 10.1108/srj-06-2016-0109

Priyanka Singh, P., & Madan Lal, M. (2012). Export performance and competitiveness of Indian textile industry*. International Journal of Scientific Research, 2(11),* 315-316. doi: 10.15373/22778179/nov2013/98

Promoting Corporate Social Responsibility (CSR) in Indian Textile Industry by “Developing a CSR Framework for Indian MSME Industries, based on Best International CSR Practices”. (2016). Retrieved from http://www.icec-council.org/wp-content/uploads/2016/02/Study-on-Promoting-CSR-in-Indian-Textile-Industry.pdf

Prutina, Ž. (2016). The effect of corporate social responsibility on organizational commitment. Management: journal of contemporary management issues, 21(Special issue), 227-248.

Rafn, J. H. T. (2017). Corporate Social Responsibility in the Garment Industry: A Cross-case analysis of three Norwegian organizations’ approach to central challenges in improving working conditions for factory workers in developing countries (Master's thesis, Universitetet i Agder; University of Agder).

Rahim, M. M. (2013). Legal regulation of corporate social responsibility: A meta-regulation approach of law for raising CSR in a weak economy. *Springer Science & Business Media*.

Reis, G. (2017). CSR Evolution in Emerging Multinational Corporations Operating in Developed Countries. *Academy of Management Proceedings,* 2017(1), 11051. doi: 10.5465/ambpp.2017.11051abstract

Rosamaria, C., M., and Robert, C. P. (2011). Historical background of corporate social responsibility. *Social Responsibility Journal*, 7(4), 528 539. https://doi.org/10.1108/1747111111117511

Ross, D. (2017). A research-informed model for corporate social responsibility: Towards accountability to impacted stakeholders. *International Journal of Corporate Social Responsibility, 2(1)*. doi: 10.1186/s40991-017-0019-7

**Sabharwal, D., & Narula, S., (2015).** Corporate social responsibility in India introspection. *Journal of Mass Communication and Journalism*, 5, 270. Doi: 10.4172/2165- 7912.1000270

Saharan, T., & Singh, N. (2015). Are values driving Indian consumers to support firms’ CSR initiatives? Decision, 42(4), 379-391. Doi: 10.1007/s40622-015-0110-4

Sai, P. (2017). A comparative study of CSR practices in India before and after 2013. *Asian Journal of Management Research*, 7(3), 244.

Sai, P. V. (n.d.). A comparative study of CSR practices in India before and after 2013 [Scholarly project]. Retrieved October 12, 2018.

Sanil, Hishan &, Mugiati & M, Dileep & Muneer, Saqib & Ramakrishnan, Suresh. (2016). Corporate Social Responsibility Practices in the Apparel Industry. *Science International*. 28. 1877 - 1882.

Schreck, P. (2009). The Business Case for Corporate Social Responsibility*. Heidelberg: Physica-Verlag HD*.

Shen, B., Li, Q., Dong, C., & Perry, P. (2017). Sustainability issues in textile and apparel supply chains. *Sustainability, 9*, 1592. Doi: 10.3390/su9091592

Shen, L., Govindan, K., & Shankar, M. (2015). Evaluation of Barriers of Corporate Social Responsibility Using an Analytical Hierarchy Process under a Fuzzy Environment—A Textile Case. Sustainability, 7(3), 3493-3514. doi: 10.3390/su7033493

Simon, S., & Sudhahar, C. (2011). A feasibility study of implementing corporate social responsibility from employee perspective with special reference to managing properties, Chennai. *International Journal of Research in Social Science,* 1(1), 1-20.

Singh, N. (2016). Indian textile industry can create over 50 mn jobs: CII study - Times of India. Retrieved from <https://timesofindia.indiatimes.com/business/india-business/Indian-textile-industry-can-create-over-50-mn-jobs-CII-study/articleshow/52869543.cms>

Singh, R., & Malla, S. (2017). Does Corporate Social Responsibility Matter in Buying Behaviour? *A Study of Indian Consumers. Global Business Review*, 18(3), 781-794.

Singh, S., & Sharma, A. (2015). Corporate social responsibility practices in India: Analysis of public companies. *International Journal of Business Quantitative Economics and Applied Management Research*, 1(11), 33-45. Retrieved from http://ijbemr.com/wp-content/uploads/2015/05/Corporate\_social\_responsibility\_practices\_in\_India.pdf

Singh, V., Pandey, M., & Vashisht, A. (2016). Impact of corporate social responsibility on thefirm's performance and development in the context of Indian companies. *IRA-International Journal of Management & Social Sciences (ISSN 2455-2267)*, 5(3), 436. doi: 10.21013/jmss. v5. n3.p6

Solanki, D.P. (2017). A role of the textile industry in the Indian economy*. National Journal of Advanced Research, 3(3)*, 60-65.

Swanson, D. L. (2008). Top managers as drivers for corporate social responsibility. *The Oxford handbook of corporate social responsibility*, 227-248.

Sweeney, L. (2007). Corporate social responsibility in Ireland: Barriers and opportunities experienced by SMEs when undertaking CSR. *Corporate Governance: The International Journal of Business in Society, 7(4),* 516-523.

Szewczyk, M. (2017). Corporate Social Responsibility in the Textile and Apparel Industry: Barriers and Challenges. *Journal of Corporate Responsibility and Leadership*, 3(4), 67.

Tage, S. (2016). Women in the Global Clothing and Textile Industry (Undergraduate). Duke University.

Taghian, M. (2017). Corporate Social Responsibility: A Resource-Based View of the Firm.

Tandon, N., & Kaur, S., (2017). The role of corporate social responsibility in India. *The International Journal of Research Publications*, 6(3), 29-34.

Tay, M.Y., Rahman, A.A., Aziz, Y.A., & Sidek, S. (2015). A review on drivers and barriers towards sustainable supply chain practices. *International Journal of Social Science and Humanity, 5(10)*, 892-898. doi: 10.7763/IJSSH. 2015.V5.575

Textile Companies Focus On CSR, But Still Fall Short Of Mandate. (2018). Retrieved from http://www.textileexcellence.com/news/details/2432/textile-companies-focus-on-csr,-but-still-fall-short-of-mandate

Textile Companies focus on CSR, But Still Fall Short of Mandate. (2017). Retrieved from http://www.textileexcellence.com/news/details/2432/textile-companies-focus-on-csr,-but-still-fall-short-of-mandate

Textile Industry in India: Overview, Market Size, Exports, Growth. (2018). IBEF. Retrieved from <https://www.ibef.org/industry/textiles.aspx>

Tilt, C. (2016). Corporate social responsibility research: The importance of context. *International Journal of Corporate Social Responsibility*, 1(1). doi: 10.1186/s40991-016-0003-7

Toprak, T., & Anis, P. (2017). Textile industry environmental effects and approaching cleaner production and sustainability: an overview. *J Textile Eng Fashion Technol,* 2, 1-16.

Torkelsen, F.H. (2017). Textile and garment industry in India challenges of realising human rights and the impact of the Ruggie framework. Retrieved from https://oda.hioa.no/nb/item/asset/dspace:15096/Torkelsen.pdf

Trebeck, K. (2008). Exploring the responsiveness of companies: corporate social responsibility to stakeholders. *Social Responsibility Journal*, 4(3), 349-365. doi: 10.1108/17471110810892857

Tripathi, A., & Bains, A. (2013). Evolution of corporate social responsibility. A journey from 1700Till 21st century. *International Journal of Advanced Research,* 1(8), 788-796.

Tsourvakas, G., & Yfantidou, I. (2018). Corporate social responsibility influences employee engagement*. Social Responsibility Journal*, 14(1), 123-137. doi: 10.1108/srj-09-2016-0153

Verma, N. (2017). Corporate Social Responsibility (CSR) in India: Responsibility-Cum-Advantage. *SSRN Electronic Journal.*

Verma, S. (2011). Why Indian Companies Indulge in CSR? *Journal of Management and Public Policy,* 2(2), 52-69.

Visser, W. (2012). The Future of CSR: Towards Transformative CSR, or CSR 2.0. SSRN *Electronic Journal*. doi: 10.2139/ssrn.2208101

Vollero, A., Conte, F., Siano, A., & Covucci, C. (2018). Corporate social responsibility information and involvement strategies in controversial industries. *Corporate Social Responsibility and Environmental Management.* doi: 10.1002/csr.1666

White, C., Nielsen, A., &Valentini, C. (2017). CSR research in the apparel industry: A quantitative and qualitative review of existing literature. *Corporate Social Responsibility and Environmental Management, 24(5)*, 382-394. doi: 10.1002/csr.1413

Woo, H., & Jin, B. (2015). Culture doesn’t matter? The impact of apparel companies’ corporate social responsibility practices on brand equity*. Clothing & Textiles Research Journal, 34(1)*, 20-36. https://doi.org/10.1177%2F0887302X15610010

Woo, J. (2017). The Effects of Expressions for Social Distance and Fun on the Attitude toward CSR and the Intention for Re-participation in Consumer Participating type CSR Communication. *The Korean Journal of Advertising*, 28(2), 51-88. doi: 10.14377/kja.2017.2.28.3

Yoo, D., & Lee, J. (2018). The Effects of Corporate Social Responsibility (CSR) Fit and CSR Consistency on Company Evaluation: The Role of CSR Support. Sustainability, 10(8), 2956. doi: 10.3390/su10082956

Żychlewicz, M. (2015). Corporate benefits of CSR activities.*Journal of Corporate Responsibility and Leadership,* 1(1), 85.