

MSc Strategic Management-Digital

Chair of Sustainable Strategies for Business Leaders

**EMPLOYEE-FOCUSED CSR IN THE FIELD OF
TECHNICAL WORKWEAR:
THE CASE OF C.B.F BALDUCCI GROUP**

Prof.ssa Maria Jell-Ojobor
Supervisor

Prof. Fabian Homberg
Co-supervisor

Federica Busolini
Student ID 770784
Candidate

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ABSTRACT

This study explores the impact of Corporate Social Responsibility (CSR) practices on employee well-being and operational efficiency in the technical workwear industry, with a focus on C.B.F. Balducci Group. The research aims to determine how CSR initiatives targeting employees contribute to improved workplace conditions and operational performance. The data for this study includes employee surveys, interviews, and performance metrics.

Expected findings suggest that CSR practices, such as enhanced health programs, fair labor policies, and diversity initiatives, lead to improved employee satisfaction, lower turnover, and increased productivity. These improvements are anticipated to have a positive effect on the company's overall operational efficiency. The study's practical implications highlight the importance of integrating CSR into business strategies to foster long-term sustainable growth and strengthen employee engagement in the technical workwear sector.

1. INTRODUCTION

The increasing emphasis on Corporate Social Responsibility (CSR) has prompted many companies, especially in the technical workwear sector, to adopt sustainable and ethical practices that prioritize employee well-being and operational efficiency. The importance of CSR in modern business practices has been well documented, with studies showing that companies engaging in socially responsible practices experience enhanced reputations and operational benefits (Carroll, 1991). In particular, the technical workwear sector, which faces unique challenges related to worker safety, environmental impact, and labor conditions, is especially suitable for analyzing the effects of CSR on both organizational performance and employee welfare (Jenkins, 2006). While numerous studies have explored CSR in various industries, there is still a gap in understanding how CSR initiatives directed specifically toward employees can directly improve both their well-being and overall business performance (Freeman et al., 2004). Previous research highlights the positive correlation between CSR and employee satisfaction, emphasizing how ethical treatment and responsible management practices contribute to higher levels of motivation, loyalty, and productivity among workers (Turker, 2009). However, the specific impact of CSR on operational efficiency, particularly in specialized sectors like technical workwear, has been less explored.

The research question underpinning this analysis is: "How can CSR practices towards employees improve employee well-being and positively impact operational efficiency in the technical workwear industry?"

This study addresses this gap by focusing on the C.B.F. Balducci Group, a company renowned for its commitment to CSR. The company provides a compelling case study for how targeted CSR practices—such as improving working conditions, promoting employee health, and ensuring fair labor practices—can lead to enhanced operational outcomes. The adoption of such practices aligns with the growing body of evidence suggesting that businesses that prioritize social responsibility and employee well-being achieve long-term sustainability and competitive advantages (Porter & Kramer, 2006).

The choice of C.B.F. Balducci Group as a case study is motivated by its established reputation and its adoption of innovative practices in the field of CSR. The company stands out for its commitment to environmental sustainability, work ethics and employee well-being, offering a concrete example of how such practices can translate into operational and competitive advantages.

C.B.F. Balducci Group is a leader in the technical workwear production sector. This industry reached a value of \$16.2 billion in 2021, is projected to experience steady growth with a compound

annual growth rate (CAGR) of 6.3%, potentially reaching \$29.1 billion by 2031. In Europe, this market is significant due to the EU's stringent workplace safety regulations, with an estimated value of \$9.49 billion in 2022. Additionally, an increase in this market of \$13.77 billion is expected by 2028 with a CAGR of 6.4%. Recently, Italy has experienced significant growth in technical workwear, following the global trend.

This sector covers various fields and market analysis in Italy shows a growing trend both in terms of value and the range of available products. Recent statistics indicate a revenue increase of over 30% for Italian companies in the sector. In addition to employment in various sectors, the Italian market is also influenced by increased attention to worker safety and innovation in the production of professional clothing. Furthermore, in recent years, there has been a growing interest and commitment from companies towards environmental sustainability and environmental stewardship. Sustainability in this context refers to the design, production, use and disposal of workwear to minimize environmental impact, protect worker health and well-being and promote corporate social responsibility. New trends in this sector include the use of lighter fabrics, multifunctional garments, and technology. Some innovative proposals include clothing made from recycled materials and garments suitable for extreme weather conditions, produced by Italian companies. The shift to rental models is further expanding the market, offering an economical and sustainable alternative to traditional purchasing.

Safety regulations are a significant driver of demand for workwear, with national and European laws requiring the use of protective devices in various work settings. Compliance with standards such as UNI EN norms and EU regulations strengthens the market structure, ensuring the quality and safety of professional clothing. UNI EN norms and EU standards play a fundamental role in the technical workwear sector, ensuring uniform and reliable safety, quality, and performance standards. These regulations provide specific guidelines for the design, production, and use of workwear, ensuring compliance with the highest safety and protection standards for workers. Adherence to these regulations not only ensures legal compliance but can also represent a competitive advantage for companies in the sector.

Workwear compliant with UNI EN and EU standards inspires customer confidence and demonstrates commitment to worker safety and well-being. Additionally, standardizing technical specifications can promote market harmonization, facilitating the exchange of goods and services among EU member countries and promoting competition and innovation in the technical workwear sector.

Italy's technical workwear sector reflects a microcosm of global trends, highlighting the importance of sustainable practices and regulatory compliance. Italian companies, like their global counterparts,

are increasingly focusing on reducing their environmental footprint through the adoption of eco-friendly materials and processes. The use of recycled polyester, organic cotton and other sustainable fabrics is becoming more common, driven by both consumer demand and regulatory pressures. These efforts are supported by national and EU-level policies aimed at promoting sustainability in the textile and apparel industries.

Italian manufacturers are also exploring innovative production techniques to enhance the sustainability of their workwear. For instance, advancements in dyeing and finishing processes can significantly reduce water and energy consumption, as well as the use of harmful chemicals. These innovations not only benefit the environment but also improve the health and safety conditions for workers involved in the production process. Additionally, Italian companies are participating in circular economy initiatives, such as garment recycling programs and take-back schemes, which help to reduce waste and extend the lifecycle of workwear products.

In terms of ethical practices, Italian workwear companies are committed to ensuring fair labor conditions throughout their supply chains. This commitment is reflected in the widespread adoption of certifications such as SA8000, which sets standards for decent working conditions and fair treatment of workers. Companies are also becoming more transparent about their supply chain practices, publishing detailed reports on their social and environmental performance. These builds trust with consumers and stakeholders and reinforces the company's commitment to ethical business practices.

Worker safety is a paramount concern in the technical workwear sector and Italian companies are at the forefront of developing and implementing advanced safety features in their products. From flame-resistant fabrics to high-visibility clothing, these innovations are designed to protect workers in hazardous environments. Additionally, ergonomic designs that enhance comfort and mobility are becoming standard in workwear, helping to prevent injuries and improve overall worker well-being. Companies are also investing in research and development to create smart workwear equipped with sensors and other technologies that can monitor health indicators and provide real-time feedback to workers and employers.

The social responsibility initiatives of Italian technical workwear companies extend beyond their immediate operations to the communities in which they operate. Many companies engage in philanthropy, supporting local charities and community projects. They also collaborate with educational institutions to promote skills development and vocational training, thereby contributing to the economic development of their communities. These initiatives enhance the company's reputation and create a positive impact on society.

As the technical workwear market continues to evolve, Italian companies are well-positioned to capitalize on emerging trends and opportunities. The growing demand for sustainable and ethically produced workwear presents a significant market opportunity and companies that can demonstrate their commitment to these principles are likely to gain a competitive advantage. Additionally, advancements in technology and materials science will continue to drive innovation in the sector, leading to the development of new products, that offer enhanced performance and sustainability.

To achieve the objectives set by this research question, the study is based on a single case study, the analysis of C.B.F. Balducci Group and a review of the existing literature on the topic. The analysis was conducted using a qualitative approach, based on semi-structured interviews with the company's CSR managers. Additionally, other data were collected from secondary sources and subsequently analyzed. The ultimate goal of the research is to identify the main practices implemented by companies operating in the technical workwear production sector towards their employees, and, most importantly, to understand the implications these practices have on employee well-being and, consequently, on the company's operational efficiency.

The article is structured by first presenting the theoretical framework and theories related to this context. Following this, the methodology used in the analysis is explained, along with the presentation of the case study and the data that were collected. Finally, the research results are presented, highlighting the general practices of companies active in this sector and emphasizing the actions taken by the case study, as an industry leader, in enhancing employee well-being and operational efficiency. The article concludes with a discussion of the main findings.

2. LITTERATURE

2.1. CSR strategy

CSR initiatives do not always yield positive social outcomes (Halme & Laurila, 2009), but an integrated approach can be a valuable tool for harnessing potential synergies between social and business objectives (Gao & Bansal, 2013), especially if it is ingrained in the organizational culture (Maon, Lindgreen, & Swaen, 2010) and viewed as an opportunity for innovation (Porter & Kramer, 2006). However, this integration process exposes companies to significant internal conflicts that require extensive managerial effort (Hahn, Pinkse, Preuss, & Figge, 2015), (Ozanne, et al., 2016), (Smith, Gonin, & Besharov, 2015).

Siltaloppi, Rajala, and Hietala (2020) identify three types of tensions related to CSR:

- Past misunderstandings incompatible with the future vision;
- Inconsistent behaviors;

- Concurrent decision-making rationality.

The first type of tension can be managed by significant figures such as the CEO, who can promote CSR behaviors through personal example (Siltaloppi, Rajala, & Hietala, 2020). Another type of tension is that of inconsistent behaviors, stemming from internal variance in adherence to and implementation of the company's promoted ethical values. Therefore, it becomes necessary to formalize CSR means by establishing a common line, which can be achieved by promoting CSR practices with staff through dedicated training courses and introducing non-financial performance metrics.

Finally, the third type of tension is related to competing decision-making logics and is a typical issue for companies in expansion or subsequent stages, as it originates from the spatial and cognitive distance between the headquarters and other branches worldwide and the consequent increase in staff. CEO proximity to other executives typically helps resolve CSR integration issues (Weaver, Treviño, & Cochran, 1999b). However, as the distance increases and the need for formal control systems grows, pressures on financial performance may arise, and at this stage, it is essential to ensure that the objectives pursued with CSR practices are a central part of the corporate strategy. Effective CSR strategies can assist organizations in terms of relationships, reputation, and finances (Fombrun, Gardberg, & Barnett, 2002), but they should also have positive effects from a social perspective, often overlooked (Blowfield, 2007). According to Barnett, Henriques, and Husted (2020), the following steps can be identified for defining an effective CSR strategy: formulate a creative CSR initiative with a clear purpose; design the initiative to address a relevant social or environmental issue; establish the initiative's effectiveness with robust evaluation methods; provide new and compelling contributions; develop and evaluate the initiative with rigorous research methods; iteratively research the initiative's functionality, considering the context in which it operates; convincingly disseminate the results.

2.3 CSR in the context of technical workwear

Corporate social responsibility (CSR) refers to a company's conscientious and proactive approach towards its stakeholders, encompassing internal and external parties such as employees, board members, communities, workers' families, and the broader environment in which they operate. This concept underscores the benefits firms can gain from positively engaging with these stakeholders and prioritizing environmental stewardship (Blasi, Caporin, & Fontini, 2018). According to Sheldon (1924), social responsibility involves voluntary participation in social and environmental initiatives. Recently, CSR has garnered significant attention in academia and business management due to mounting pressures on companies to enhance productivity and profitability (Javalgi, Dixit, &

Scherer, 2009). These pressures stem from consumers, suppliers, employees, investors, NGOs, and governmental entities, urging firms to invest in CSR practices (Kolk & van Tulder, 2010).

Consequently, firms are increasingly focusing on not only economic aspects but also on the social and environmental impacts of their operations (Maas & Reniers, 2014). Success for a company now hinges on effective corporate governance and maintaining robust relationships with society and the environment (Foote, Gaffney, & Evans, 2010). Thus, CSR, environmental responsibility, and effective strategies are paramount as companies strive to minimize their environmental footprint and contribute to sustainable development (Brulhart, Gherra, & Quelin, 2019).

There are several foundational principles that underpin CSR, including sustainability, social responsibility, transparency, and accountability. Sustainability requires companies to operate in a manner that minimizes environmental impact and conserves natural resources for future generations. Social responsibility entails adopting policies and practices that promote the well-being of communities affected by a company's operations. Transparency necessitates openness in operations and interactions with stakeholders, providing accurate information about products, practices, and impacts. Accountability obliges companies to accept responsibility for their actions and address any adverse consequences of their operations.

The importance of CSR manifests in various ways. Firstly, CSR practices can bolster a company's reputation and credibility, fostering trust among consumers, investors, and other stakeholders. Secondly, CSR can generate long-term value by reducing operational risks, enhancing efficiency, and fostering innovation. Thirdly, CSR can have a positive societal impact by addressing social and environmental issues and enhancing overall quality of life.

In the technical workwear industry, CSR practices are crucial for ensuring employee safety and well-being and promoting sustainable corporate practices. These practices may include implementing safety protocols, providing training programs, and supporting worker welfare initiatives such as wellness programs and childcare services. Additionally, companies in this sector can adopt measures to mitigate the environmental impact of production, such as using eco-friendly materials and implementing recycling programs.

Despite the sector's importance in protecting workers from workplace hazards, the technical workwear industry faces challenges, including meeting stringent safety regulations and ensuring sustainability in material sourcing and production processes. While addressing these challenges can be complex and costly, integrating sustainable practices into technical workwear production is increasingly important for companies aiming to enhance their corporate image and meet ethical standards.

Overall, the adoption of CSR practices in the technical workwear industry ensures employee satisfaction and safety and also aligns with global efforts towards sustainable development. This underscores the industry's role in promoting both workplace safety and environmental stewardship amid evolving regulatory and market pressures.

2.4 Approach to CSR

Companies operating in the technical workwear sector often adopt a Corporate Social Responsibility (CSR) approach focused on sustainability, ethics and the well-being of their employees, customers, and the communities in which they operate. These companies recognize the importance of integrating social, environmental, and ethical considerations into their business practices to create value not only for the company itself, but also for society.

The CSR approach of companies in the technical workwear sector, highlights the importance of integrating social, environmental, and ethical considerations into business operations. By doing so, these companies not only contribute to the well-being of their employees and communities but also enhance their own operational efficiency, financial performance, and market reputation. As the demand for sustainable and ethically produced workwear continues to grow, companies that prioritize CSR will likely find themselves better positioned to meet the evolving expectations of customers and stakeholders, while contributing to a more sustainable and equitable future.

The CSR approach in this sector is multifaceted, addressing various aspects of business operations and stakeholder interactions. First and foremost, many of these companies are committed to ensuring the environmental sustainability of their products and production processes. They understand the impact their activities can have on the environment and seek to minimize this impact, through the adoption of sustainable practices. This may include the use of recycled or biodegradable materials in the production of workwear, optimizing production processes to reduce waste and emissions and adopting renewable energy and carbon footprint reduction practices. Additionally, these companies may engage in reforestation or environmental protection projects to offset any negative impacts of their activities. Furthermore, some technical workwear manufacturers have integrated the use of eco-friendly fabrics, such as organic cotton and recycled polyester, into their production lines to reduce environmental footprint and promote a circular economy.

In addition to environmental sustainability, companies in the technical workwear sector often adopt ethical practices throughout the value chain. This includes ensuring safe and dignified working

conditions in their production facilities, as well as collaborating with suppliers who adhere to ethical and social standards. Many of these companies are committed to respecting human and labor rights throughout the supply chain, such as prohibiting child labor, ensuring fair wages and decent working conditions and respecting freedom of association and collective bargaining. Additionally, they may adopt anti-corruption policies and transparency in their business dealings, promoting a culture of integrity and accountability. For instance, some companies have implemented rigorous auditing processes to monitor and ensure compliance with ethical standards among their suppliers and partners.

Another important aspect of CSR for companies in the technical workwear sector is the well-being and safety of their employees. These companies understand the importance of creating a safe, healthy, and respectful work environment for their employees, as this enhances productivity and employee satisfaction and contributes to the company's reputation and customer trust. These companies may adopt policies and programs to promote employee health and well-being, such as disease prevention programs, accessible healthcare and support for employees' mental health and emotional well-being. Additionally, they may invest in employee training and professional development, offering opportunities for growth and career advancement, as well as an inclusive and diverse work environment that values diversity and promotes equal opportunities. Some companies provide ongoing safety training programs and certifications to ensure their employees are well-equipped to handle their tasks safely and efficiently.

In addition to these internal practices, companies in the technical workwear sector often engage in community-level social responsibility initiatives. This may include corporate volunteer programs, donations to local or global charitable organizations and initiatives to support the communities in which they operate through social and economic development projects. Additionally, they may collaborate with educational institutions and non-governmental organizations to promote education, vocational training, and skills development in the communities in which they operate, thereby contributing to improving life prospects and job opportunities for individuals and families. Some companies have established foundations or partnerships with NGOs to support educational programs and vocational training initiatives in underprivileged areas.

2.5 Stakeholder management

Since its inception in 1963 at the Stanford Research Institute, the concept of "stakeholder" has evolved significantly. An important milestone in this evolution is Freeman's seminal work "Strategic Management: A Stakeholder Approach," published in 1984. Freeman argues that to foster long-term success and create value for all involved parties, firms should prioritize the interests of all stakeholders, not just shareholders. Building on this perspective, Cornell, and Shapiro (1987) propose that a company's value encompasses not only explicit claims but also implicit ones. These implicit claims extend beyond stockholders and bondholders to include stakeholders with whom the firm has made commitments, such as wage contracts, and those with whom implicit agreements exist, like commitments to quality service and environmental and social responsibility. Failing to uphold social responsibility may prompt stakeholders with implicit agreements related to environmental and social concerns to demand explicit agreements, incurring higher costs for the company.

Donaldson and Preston (1995) further assert that corporations bear a moral obligation to consider the interests of all stakeholders, positing that effective stakeholder management can bolster long-term profitability. In the realm of strategic management, Matos, and Hall (2007) explore the application of stakeholder theory to supply chain management, advocating for the integration of sustainable development practices. They suggest that life cycle assessment can pinpoint sustainability risks and opportunities in the supply chain, ultimately leading to competitive advantage.

Additionally, Mahajan et al. (2023) highlight the benefits of embracing stakeholder theory, emphasizing its role in holistic decision-making, ethical conduct, risk management, innovation, and the preservation of legitimacy. Over time, the importance of stakeholders in decision-making has grown (Ahmed, Ahmed, & Nayel, 2023; Azam, 2023; Castillo, 2022; Jones-Khosla & Gomes, 2023; Kopelman, 2022), prompting the development and implementation of various strategies to effectively engage with stakeholders (Acquah et al., 2023; Bansal, Garg, & Singh, 2023; Ismail & Hilal, 2022; Lim, 2023; Saha et al., 2023).

Another crucial element that companies should consider is the importance of transparency and open communication with stakeholders.

In the realm of corporate management, the significance of transparency and open communication with stakeholders is widely acknowledged (Van Riel & Fombrun, 2007). Trust and confidence from stakeholders are essential for maintaining positive and constructive relationships (Deephouse & Suchman, 2008). Therefore, companies can benefit from implementing transparent communication

practices that actively engage stakeholders in decision-making processes and provide them with comprehensive information about the impacts of corporate decisions on their needs and concerns (Clarkson, 1995). This approach can not only help mitigate conflicts but also foster an atmosphere of collaboration and mutual trust between the company and its stakeholders (Freeman, 2010). Furthermore, transparent communication can facilitate effective management of corporate reputation and the building of legitimacy in the organizational environment (Mitchell, Agle, & Wood, 1997).

2.6 Stakeholder analysis

This paragraph outlines the principles followed by companies in the technical workwear market that are engaged in manufacturing these products. These companies aim to cultivate enduring partnerships with their employees, as part of their strategy to enhance their value chain over the long term.

In any business, employees play a pivotal role in enhancing the value chain, as they are the key drivers behind innovation, operational excellence, and product quality. Their insights and skills help streamline workflows, elevate customer satisfaction, and introduce fresh approaches to problem-solving. They execute the company's strategic goals, bridging the gap between visionary ideas and concrete results. Moreover, employees contribute to nurturing a work culture that emphasizes teamwork and continuous growth, which equips the company with the flexibility and strength needed to tackle market challenges. Engaging and investing in employees ensures the development of a stronger, more resilient value chain that stands the test of time.

In the technical workwear sector, employees play a crucial role as they are a source of technical and creative expertise, which are essential for product innovation and quality. Their knowledge of materials and technologies enables the company to develop increasingly high-performing and cutting-edge garments, meeting the demands of an evolving market. Additionally, their production experience can optimize processes, reducing costs and waste, thus contributing to greater efficiency throughout the value chain. Engaging employees in continuous improvement ensures adaptability, which is vital for long-term success, as they serve as the direct link between strategic vision and the practical execution of business activities.

2.6.1 Employee

Companies that produce technical workwear have a series of key responsibilities towards their employees, ranging from creating a safe and inclusive work environment to promoting well-being and professional development. These responsibilities reflect a broader commitment to respecting human rights, safety, and the dignity of workers, as well as creating value for both the company and society.

First and foremost, one of the main responsibilities of companies that produce technical workwear is to ensure a safe and healthy work environment for their employees. This includes adopting and implementing protocols and procedures that minimize the risks of accidents and injuries in the workplace. Companies must identify and assess potential hazards in their manufacturing processes and take preventative measures to protect the health and safety of their employees. To address this need, companies may decide to resort to the provision of personal protective equipment (PPE), proceed with training on safe working practices and carry out regular maintenance of facilities and equipment. Furthermore, companies have a responsibility to respect the rights of workers throughout the value chain and this includes ensuring dignified working conditions and respecting fundamental human rights, such as the right to equal opportunities, non-discrimination, freedom of association and collective bargaining and fair remuneration. Companies must commit to preventing any form of exploitation or abuse, such as child labor or forced labor and promoting an inclusive and diverse work environment where every employee is treated with respect and dignity.

Companies in the technical workwear industry also have a responsibility to provide their employees with opportunities for professional and personal development. This may include training and development programs, professional development courses and certifications, and opportunities for career advancement within the company. One of the main tasks of companies is to recognize and value the talent and contributions of their employees, providing them with the resources and support they need to grow and progress in their careers. Additionally, companies have a responsibility to promote a healthy work-life balance for their employees. Companies may choose to include policies and programs that promote flexible work schedules, telecommuting, paid parental leave, and other forms of support to meet employees' personal and family needs. In fact, a healthy work-life balance not only contributes to employee well-being, but can also improve their productivity and job satisfaction. Finally, companies in the workwear industry have a responsibility to foster a corporate culture based on integrity, ethics, and social responsibility, which is why companies may choose to include adopting transparent, ethical, and compliant corporate policies and practices, as well as adopting corporate social responsibility (CSR) initiatives aimed at contributing to the well-being of

the communities in which they operate. Companies must be transparent in their operations and communications and commit to upholding the highest standards of ethical and social behavior.

2.7 CSR in the public and private sectors

Corporate Social Responsibility (CSR) has become a crucial aspect for companies worldwide, including those in the technical workwear sector.

Despite this, CSR practices can vary depending on the corporate structure in which they are implemented. Specifically, these practices may differ between publicly traded companies and private companies. In both cases, the adopted practices are aimed at improving employee well-being, ensuring pay equity, promoting training and professional development, fostering diversity and inclusion, and enhancing working conditions. However, a private company benefits from greater flexibility and can quickly adapt its policies to the specific needs of its employees. On the other hand, a public company often must comply with stricter regulations and transparency standards but can benefit from greater financial resources and a more established structure to implement large-scale CSR programs.

Despite these differences, all companies that actively commit to implementing CSR practices demonstrate a significant commitment to social responsibility and employee well-being, thus contributing to the creation of more sustainable and inclusive work environments.

2.8 CSR implementation

Corporate Social Responsibility (CSR) practices play a vital role in the operations of companies producing technical workwear. These companies recognize the importance of integrating ethical, social, and environmental considerations into their business models to ensure sustainable operations and positive impacts on stakeholders.

In general, manufacturers of technical workwear implement CSR practices through various initiatives aimed at addressing environmental sustainability, social responsibility, and ethical business conduct. One common approach is the adoption of eco-friendly production processes and materials. Companies invest in research and development to identify sustainable alternatives to traditional manufacturing methods and materials, reducing their carbon footprint and minimizing environmental impact.

Moreover, these companies often prioritize social responsibility by ensuring fair labor practices throughout their supply chains. This includes adhering to international labor standards, such as the

International Labour Organization's (ILO) conventions and implementing policies to promote employee health, safety, and well-being. They may also engage in community development projects to support local economies and improve living conditions for workers and their families. Additionally, ethical business conduct is paramount for companies producing technical workwear, they establish codes of conduct and ethical guidelines to govern their operations, promoting transparency, integrity and accountability. This involves conducting regular audits and assessments to monitor compliance with ethical standards and identify areas for improvement.

2.9 CSR monitoring and evaluation

Monitoring Corporate Social Responsibility (CSR) practices is crucial for companies in the technical workwear industry, ensuring that their efforts towards sustainability, social responsibility and ethical conduct are effective and continuously improving. At the same time, also evaluating the effectiveness of Corporate Social Responsibility (CSR) practices is critical for companies in this industry. These processes involve various methodologies, frameworks, regular assessments, stakeholder engagement and specific metrics and reporting systems to evaluate and enhance CSR activities.

Understanding how these practices are monitored and evaluated provides insight into the comprehensive approaches adopted by industry leaders.

In the technical workwear sector, monitoring and evaluating CSR practices typically involves several key components. The first steps of these companies' strategies often involve the delineation of clear CSR objectives, which must be aligned with international standards and frameworks, such as the Global Reporting Initiative (GRI), the United Nations Global Compact and ISO certifications. These frameworks provide guidelines for sustainable practices, ethical business conduct and social responsibility, providing a basis for companies to develop their own CSR strategies and purpose. Once the goals are established, companies implement comprehensive monitoring and evaluation systems to track their progress. These systems include the use of key performance indicators (KPIs) that cover various aspects of CSR, such as environmental impact, working conditions, community engagement, and ethical conduct. Environmental KPIs might include metrics on carbon emissions, energy consumption and waste reduction, while social KPIs could focus on employee satisfaction, diversity and inclusion, health and safety incidents and community impact.

Other fundamental and integral elements of the monitoring and evaluation process are internal audits and evaluations. Companies conduct regular audits to assess compliance with their CSR

policies and identify areas for improvement. These audits often involve cross-functional teams that review different aspects of the company's operations, ensuring a comprehensive evaluation of CSR performance. Third-party audits are also common, providing an external perspective and validation of the company's CSR efforts. These audits help ensure transparency and accountability, as external auditors can provide unbiased assessments and recommendations.

Next, another key component of CSR monitoring is reporting, as companies typically produce annual sustainability reports that outline their CSR activities, achievements, and challenges. These reports are often aligned with international reporting standards such as GRI, ensuring consistency and comparability across companies and industries. Again, by publicly disclosing their CSR performance, companies improve transparency and build trust with stakeholders, including customers, investors, employees, and the broader community. In addition, stakeholder engagement plays a significant role in the context of monitoring and evaluating CSR practices. In fact, companies actively seek feedback from various stakeholders to understand their concerns and expectations. This feedback is collected through surveys, interviews, focus groups, and stakeholder forums. Their involvement helps companies identify potential problems and opportunities for improvement, ensuring that their CSR initiatives are aligned with stakeholder expectations and needs. Additionally, companies are increasingly using digital tools and platforms to collect, analyze, and report CSR data. This allows companies to leverage real-time monitoring and insights into various CSR metrics. The advanced analytics provided by these tools can help companies identify trends, predict potential risks, and develop data-driven strategies to improve their CSR performance. Companies must also consider employee engagement in their monitoring and evaluation activities. To achieve effective analysis, companies often establish internal committees or working groups dedicated to CSR, which include employees from different departments and levels. These committees oversee the implementation of CSR initiatives, monitor progress, and ensure that feedback is incorporated into the company's CSR strategy. Employee engagement programs, such as training and awareness campaigns, also play a role in promoting a culture of sustainability and ethical conduct within the company. Finally, to compare CSR performance, companies use benchmarking to identify areas where they can improve and what are the best practices of peer companies in the industry. Benchmarking helps companies set realistic goals, adopt innovative practices, and remain competitive in the market. Industry associations and consortia often facilitate benchmarking by providing platforms for companies to share their CSR experiences and learn from each other.

The process of monitoring CSR practices is dynamic and continuous, as the process of evaluating CSR practices. Companies must regularly review and update their CSR strategies to reflect

changing societal expectations, regulatory requirements, and business environments. Continuous improvement is a fundamental principle of CSR, ensuring that companies meet and exceed their CSR commitments over time.

2.10 Influence of CSR on operational efficiency

Corporate Social Responsibility (CSR) practices have increasingly become an integral part of business strategies across various industries, including the workwear manufacturing sector. These practices not only enhance a company's reputation but also have profound impacts on operational efficiency, employee satisfaction and overall financial performance. In the context of technical workwear manufacturers, CSR initiatives can play a pivotal role in improving operational efficiency through several mechanisms.

For technical workwear manufacturers, implementing CSR practices can lead to numerous benefits that directly and indirectly improve operational efficiency.

CSR initiatives often involve improving working conditions, ensuring fair wages, and providing comprehensive employee benefits, and these actions together help attract and retain skilled workers, reducing turnover rates and minimizing the costs associated with hiring and training new employees. A stable and experienced workforce is essential to maintaining high levels of productivity and ensuring consistent product quality.

CSR practices related to environmental sustainability can lead to operational efficiencies, such as through the adoption of environmentally friendly production processes, waste reduction, and optimization of resource use, which can lower operating costs. Sustainable practices such as the use of renewable energy sources or the implementation of energy-efficient technologies can also lead to significant cost savings. Additionally, companies that prioritize sustainability are better positioned to comply with environmental regulations, thereby avoiding potential fines and disruptions associated with non-compliance. Additionally, CSR initiatives that focus on community engagement and social responsibility can enhance a company's reputation, leading to increased customer loyalty and potentially higher sales.

In fact, customers increasingly base their purchasing decisions on a company's ethical and social practices. By building a positive brand image, companies can differentiate themselves in a competitive market, driving sales growth and improving financial performance.

2.11 Culture and ethics

Aristotle wrote in the "Eudemian Ethics": "right actions lead to the greatest well-being of human beings immediately connected with the human agent." This has been confirmed by several academic studies revealing the importance of ethics in global value chains. Indeed, they agree that neglecting ethical principles can have a negative impact on the ability of consumers, businesses, and communities to make informed choices about their well-being (Sharma, et al., 2021), while social values and ethics positively influence the sustainability of the supply chain and economic performance (Agyabeng-Mensah, Ahenkorah, Afum, Dacosta, & Tian, 2020). Previous literature also states that defining an ethical code has a favorable impact on organizational ethical behavior (Adams, Taschian, & Stone, 2001; Somers, 2001; Schwartz, 2001; Stohs & Brannick, 1999; McCabe, Trevino, & Butterfield, 1996; Pierce & Henry, 1996).

The nature of the contemporary international economy undoubtedly makes it difficult for individuals and organizations to address morality and ethics in the context of business activity. According to this perspective, to understand the moral obligations of actors, it is necessary to understand the institutional framework and the role they occupy (Singer & van der Ven, 2019). This becomes increasingly challenging as in the last decades of globalization, there has been the emergence and growing complexity of global value chains. These cover the entire spectrum of activities performed by numerous economic actors in different countries to develop a good or service from its conception to its final use (Gereffi, 2014). Indeed, the networks of global value chains for multinational corporations might involve suppliers or customers in various countries, which can lead to complex ethical misalignments and issues that should be addressed with impartial standards rather than the values specific to the cultures of the home or host country (Falkenberg & Falkenberg, 2009). In the literature, there is a growing consensus that a monistic understanding of business ethics is inappropriate, as it should include a plurality of ethical standards to adapt to the multiplicity of forms and institutional roles present worldwide (Martin, 2013).

3 METHODOLOGY

To analyze how CSR practices toward employees in the technical workwear sector impact their well-being and improve operational efficiency, a qualitative approach and a case study were adopted. Yin (2009) emphasizes the value of case studies in providing a deep understanding of real-life contexts, especially when the boundaries between the phenomenon and context are not clearly

evident. This research focuses on understanding the practices implemented and their effects on employees and the operational efficiency of the companies that adopt them.

The case study chosen for this research is the C.B.F. Balducci Group. Additionally, regarding CSR practices in publicly traded companies in the technical workwear sector, the case of VF Corporation was also examined. Creswell (2007) notes that case studies allow for the detailed exploration of issues within their real-life setting, using multiple sources of data to enhance validity. VF Corporation is an American multinational company founded in 1899. It is recognized for its focus on innovation, sustainability, and corporate social responsibility, with a strong commitment to environmental and ethical practices across its global supply chain.

The research was conducted using a qualitative method, which is particularly appropriate for exploring CSR strategies in-depth (Creswell, 2013). It is based on primary data, such as two interviews conducted with the CSR strategy managers of C.B.F. Balducci Group, which will remain anonymous for privacy reasons.

In the case of this publicly traded company, only secondary data was collected and analyzed. The interviews conducted were semi-structured, meaning that the respondents were given a list of predetermined questions but also allowed flexibility for respondents to expand on their answers, providing a richer understanding of the company's objectives and practices (Yin, 2009). This approach aimed to provide a broader understanding of the company's objectives and practices. The goal of the interviews was to understand what types of practices are implemented by a leading company in the sector, how these practices are monitored and evaluated, and their impact on operational efficiency. Both interviews were recorded and subsequently transcribed. Notes were also taken during the interviews, which were included as supplementary material to enrich the research with insights from post-interview discussions.

In addition to these primary data, secondary sources were used in the preparation of this article, including company websites, industry reports on the technical workwear market, and an extensive literature review, which Creswell (2013) suggests is essential for triangulating data and ensuring comprehensive insights. The data collection also involved market analysis and SWOT analysis of the company, examination of CSR strategies used within the technical workwear market, stakeholder analysis focusing specifically on employees—the central subject of the research—and an analysis of CSR strategies, particularly how they are implemented, monitored, and evaluated, their impact on operational efficiency, and the differences and similarities between private and publicly traded companies.

Following data collection and interview transcription, the analysis was conducted using Nvivo software. The result of this analysis identified three core themes, which are CSR Strategy and Planning, Employee-Centered CSR Practices and Implementation, and CSR Monitoring, Outcomes, and Ethical Policies.

CSR Strategy and Planning	Employee-Centered CSR Practices and Implementation	CSR Monitoring, Outcomes, and Ethical Policies.
CSR Strategies CSR Planning Future CSR Aspirations	Employee CSR Practices Employee CSR Implementation	Employee CSR Monitoring CSR Outcomes Ethical Policies

Table 1 Core themes

The core theme of *CSR Strategy and Planning* encompasses the overall approach and strategic framework for integrating Corporate Social Responsibility into the company's operations. This includes the formulation of CSR strategies related to environmental sustainability, social commitment, and stakeholder engagement. It also covers the planning process, which involves identifying needs, setting objectives, and implementing and monitoring CSR initiatives.

Additionally, this theme addresses future aspirations, such as innovation in wellness practices, increased diversity and inclusion, and ongoing improvements in working conditions.

Employee-Centered CSR Practices and Implementation focuses on the direct impact of CSR initiatives on employees. It includes practices aimed at enhancing psychological and physical well-being, ensuring pay equity, promoting diversity and inclusion, and maintaining workplace safety. This theme also covers how these practices are put into action through internal communication, wellness initiatives, training programs, and company policies.

The theme of *CSR Monitoring, Outcomes, and Ethical Policies* deals with the evaluation and outcomes of CSR efforts. It involves monitoring employee well-being through key performance indicators and feedback, as well as assessing the impact of CSR on operational efficiency, employee retention, and corporate reputation. Additionally, this theme includes the adherence to ethical policies concerning human rights, workplace equity, and employee safety.

The collection and analysis of all this data allowed for a comprehensive and detailed examination of CSR practices towards employees implemented in companies producing technical workwear, and how these practices impact employee well-being and operational efficiency.

The case study analyzed is the C.B.F. Balducci Group, which is an Italian company specializing in the production of technical and professional workwear. Founded in 1970, the company is distinguished by the quality of its products, a focus on innovation, and the adoption of sustainable practices. It offers a wide range of workwear for various sectors, including industry, construction, and healthcare. C.B.F. Balducci Group is known for using cutting-edge materials and for its commitment to worker comfort and safety, while actively pursuing social responsibility and employee satisfaction. The company was selected as a case study for this research not only due to its international presence and product quality but also because of its dedication to CSR practices, sustainability, and the continuous pursuit of new approaches to enhance social well-being and environmental protection.

C.B.F. Balducci Group is a leading company in the field of technical workwear, engaged in the design, production, and distribution of professional clothing solutions for a wide range of industrial sectors. Founded on principles of quality, innovation and customer satisfaction, C.B.F. Balducci Group distinguishes itself for its wide range of high-quality products and its constant commitment to providing tailor-made solutions for the specific needs of its customers.

Operating in a highly competitive and ever-evolving market, C.B.F. Balducci Group has established itself as a reference point in the field of technical workwear, thanks to its ability to anticipate market trends, adapt quickly to changing customer needs and offer innovative and high-quality products and services.

At the core of C.B.F. Balducci Group's corporate philosophy is a strong commitment to the well-being and development of its employees. The company recognizes the fundamental importance of its employees in achieving its business objectives and actively strives to create an inclusive, respectful, and rewarding work environment that fosters the professional and personal growth of every individual.

Through training and professional development programs, workplace safety and health policies, employee engagement initiatives and incentive programs, C.B.F. Balducci Group is committed to promoting a safe, healthy, and motivating work environment where employees can perform at their best and contribute significantly to the success and growth of the company.

Strengths	Opportunities
<ul style="list-style-type: none"> • Consolidated reputation • Diversified portfolio • Technological innovation • Global presence 	<ul style="list-style-type: none"> • Growth of emerging markets • Sustainability trends • E-commerce • Strategic partnership
Weaknesses	Threats
<ul style="list-style-type: none"> • Dependency on suppliers • Risks related on seasonability • Intense competition • Exposure to currency risks 	<ul style="list-style-type: none"> • Economic instability • Fluctuating fashion trends • Tariffs and trade regulations • Imitation and counterfeits

Table 2 C.B.F. Balducci Group's SWOT Analysis

The company boasts several advantages, such as having a solid reputation for the quality of its products and services, built over a long history in the industry. Additionally, the company offers a wide range of products in the clothing and fabrics sector, covering multiple market segments. Another major strength of C.B.F. Balducci Group is its technological innovation, as it is known for being at the forefront of adopting innovative technologies in the production and design of its products. Lastly, the company has an established international presence and can boast effective distribution of its products in various markets.

Unfortunately, the company must contend with some weaknesses, such as its dependence on suppliers and intense competition both domestically and internationally. Additionally, there are some risks related to seasonality, as the business may be affected by seasonal fluctuations in demand for clothing and fabrics and may be exposed to currency risks resulting from exchange rate volatility.

As for the company's opportunities, first and foremost, it should focus on the possibility of expanding through emerging markets. Furthermore, the growing consumer interest in sustainable products could promote the adoption of eco-friendly business practices and the introduction of new product lines. E-commerce is another element that the company can leverage to reach new customer segments and increase its market presence. Lastly, strategic partnerships, including those with fashion brands or influencers, could enhance brand visibility and broaden its target audience. The main threats, on the other hand, are due to economic instability, as fluctuations in the global economy or recessions could negatively impact the demand for offered products. Additionally, sudden changes in fashion trends may require rapid adjustments in production and marketing to maintain market relevance. Restrictive trade policies or tariffs on imported products could increase

operating costs and reduce profit margins. Finally, the presence of counterfeit products in the market could damage the brand's reputation and erode consumer trust.

4 RESULTS

CSR is a crucial component of modern business management, particularly in the technical workwear industry. Companies in this sector must focus on environmental sustainability, ethical business practices and employee well-being to enhance their reputation and operational efficiency. The research highlights the comprehensive CSR approach adopted by companies like the C.B.F. Balducci Group, which emphasizes environmental sustainability, ethical practices, employee well-being and community engagement. This multifaceted approach not only contributes to the company's reputation but also enhances its operational efficiency, financial performance, and market position.

4.1 Differences in CSR practices in publicly traded companies and private companies

It is important to highlight the fact that CSR practices may vary depending on the company's structure.

Private companies enjoy greater flexibility, allowing them to customize and implement their internal practices without being bound by shareholder responsibilities. This enables them to quickly adapt to market demands and employee needs. Additionally, the company can modify or introduce new benefits swiftly, improving employee satisfaction and productivity. Flexible programs that a private company can implement include personalized wellness programs, access to company gyms, psychological counseling, and mental health services. Furthermore, these companies can create flexible compensation strategies that can be tailored to individual performance, skills, and market conditions. Thanks to the flexibility they enjoy, private companies can also offer customized training programs, workshops, and learning opportunities specifically designed to meet employee needs, improving both technical and managerial skills.

In contrast, public companies must adhere to stricter regulations and higher transparency standards, which often require more time to implement new policies. However, public companies benefit from greater financial resources and established structures, allowing them to implement comprehensive wellness programs on a global scale. For example, regarding compensation, public companies are subject to shareholder scrutiny and public accountability, often resulting in more standardized salary structures. However, they also invest in extensive pay equity audits to ensure fairness within

the organization. Their larger size also allows them to offer comprehensive training and professional development programs, including global rotation programs, mentoring, and collaborations with educational institutions. In terms of diversity and inclusion, public companies must comply with strict international standards and undergo external audits, which require a more formal approach but reinforce the company's commitment to promoting a diverse and inclusive work environment. Additionally, public companies have the resources needed to ensure that all their locations meet high standards for workplace safety and employee health.

The corporate structure can influence the activities implemented in CSR, but overall, this topic has become central to all aspects of business strategies. Specifically, in the technical workwear sector, sustainability, ethics, and employee care are fundamental elements for ensuring efficient operations and a strong reputation.

4.2 CSR strategy, planning and future aspiration

From the perspective of CSR strategy and planning companies are placing great importance on topics such as environmental sustainability, social responsibility, and engaging with stakeholders. This includes efforts to minimize environmental impact, promote employee well-being through health and safety initiatives, and actively involve staff in decision-making.

Regarding CSR planning, businesses start by identifying the specific needs of their workforce. This process includes gathering input through surveys and feedback, followed by setting clear goals to enhance working conditions, offer professional development, and boost overall employee well-being. The implementation of these goals is closely monitored to ensure they remain effective and adaptable over time.

Looking to the future, companies are concentrating on their aspirations, such as innovating wellness programs, increasing diversity and inclusion efforts, and continually improving workplace conditions. These initiatives not only enhance employee satisfaction and loyalty but also help ensure the long-term success and competitiveness of the company.

In the technical workwear sector, sustainability, ethics, and employee care are fundamental elements for ensuring efficient operations and a strong reputation. C.B.F. Balducci Group represents an example of respect and integration of these practices into every aspect of its business operations. The company demonstrates a continuous commitment through a series of national and international certifications it has achieved, such as ISO 9001:2015, which ensures effective quality management; ISO 14001:2015 for responsible environmental management; and ISO 45001:2018, which attests to its dedication to occupational health and safety. The Group also emphasizes respect for human

rights and working conditions through the adoption of SA 8000:2014 certification, while the UNI ISO 30415:2021 certification highlights the importance of diversity and inclusion within the workplace. Additionally, the company places significant importance on gender equality and reinforces its commitment through the acquisition of UNI/PdR 125 certification, which specifically protects this aspect within the work environment. Furthermore, the company has renewed its social commitment by becoming a Benefit Corporation. This move declares its intention to generate a positive impact on both society and the environment, alongside pursuing its profit objectives. This commitment is exemplified, for instance, in the welfare program planned for 2024, which includes a second-level contract aimed at enhancing employee benefits, confirming its ongoing focus on staff well-being.

Looking to the future, C.B.F. Balducci Group aims to further strengthen their CSR strategies, in fact they plan to obtain additional certifications, such as UNI ISO 37001:2016 for anti-bribery management systems and UNI CEI EN ISO 50001:2018 for energy management. These certifications will not only enhance the company's ethical and environmental credentials but will also drive further improvements in operational efficiency. In fact, ISO 50001 can help the company optimize energy use, reducing costs and environmental impact, while ISO 37001 ensures strong anti-corruption measures, promoting a fair and transparent business environment. The company also intends to publish a sustainability report according to GRI standards for the years 2024 and 2025. This report will provide a detailed account of their CSR initiatives, performance, and impact, demonstrating their commitment to transparency and continuous improvement. By publicly sharing their progress and challenges, C.B.F. Balducci Group can build trust with stakeholders, including employees, customers, and investors, further enhancing their reputation and operational resilience.

4.3 Employee-centered aspects of CSR practices and their implementation

About employee-centered aspects of CSR practices and their implementation, in the technical workwear sector, companies understand the importance of creating a safe, healthy, and respectful working environment for their employees, which is why their well-being and safety are two key elements in this sector. This not only enhances productivity and employee satisfaction but also contributes to the company's reputation and customer trust. Policies and programs promoting employee health and well-being, such as disease prevention programs, accessible healthcare and support for mental health and emotional well-being, are commonly adopted. Companies also invest in employee training and professional development, offering opportunities for growth and career advancement within an inclusive and diverse work environment.

Regarding the analyzed case study, we found a strong alignment in the emphasis placed on employee-oriented policies. C.B.F. Balducci Group also promotes an inclusive, healthy, and safe work environment. The company invests in preventive health initiatives as well as mental and emotional well-being support programs. Additionally, the company conducts annual anonymous surveys to monitor the workplace climate, using this data to continuously improve CSR policies and practices. The company has also established specific internal committees dedicated to health and safety, gender equality, and inclusion, which work to analyze and address any issues that arise, ensuring that employee concerns are handled transparently and promptly. This proactive approach helps to create a more satisfying and productive work environment, thereby improving employee loyalty and reducing turnover rates.

4.4 CSR Monitoring, Outcomes, and Ethical Policies

Regarding CSR Monitoring, Outcomes, and Ethical Policies, several important themes have also been highlighted in this case.

First, in the technical workwear sector, monitoring CSR practices related to employees is essential for ensuring a safe, fair, and inclusive work environment.

Regular evaluation helps identify areas for improvement in employee well-being, safety, and satisfaction. Companies monitor these practices through key performance indicators (KPIs), anonymous employee surveys, and internal committees focused on health, safety, diversity, and inclusion. This data-driven approach ensures continuous improvement in workplace conditions, leading to higher employee retention, increased productivity, and enhanced overall operational efficiency.

Another key element of CSR is ethical practices throughout the value chain. Through these actions, companies ensure safe and decent working conditions in their production facilities and work with suppliers who adhere to ethical and social standards such as the prohibition of child labor, the guarantee of fair wages and decent working conditions, and respect for freedom of association and collective bargaining. In addition, companies adopt anti-corruption policies and maintain transparency in their business relationships to promote a culture of integrity and accountability. Rigorous auditing processes are often implemented to monitor and ensure compliance with these ethical standards among suppliers and partners.

C.B.F. Balducci Group places great importance on monitoring and evaluating its CSR practices. To this end, the company has developed and uses key performance indicators (KPIs) to measure the impact of its CSR initiatives in social, environmental, and ethical areas. These KPIs are reviewed

annually and include metrics such as employee satisfaction, diversity, health and safety at work, as well as energy consumption, waste management, and carbon emissions.

Additionally, as a Benefit Corporation, the company has appointed a responsible individual to implement and monitor the CSR action plan for 2024-2025.

Stakeholder engagement is a key aspect of the CSR monitoring and evaluation process, and the company actively seeks feedback from various stakeholders to understand their concerns and expectations, ensuring that its CSR initiatives are aligned with their needs.

Additionally, the company uses digital tools and platforms to collect, analyze, and report CSR data. These tools enable real-time monitoring and provide detailed information on various CSR metrics. These advanced analytics help the company identify trends, predict potential risks, and develop data-driven strategies to improve its CSR performance.

Of course, employees play a central role in the company's strategies for monitoring and evaluating CSR practices, for this reason, internal and third-party audits are very important in C.B.F. Balducci Group's CSR monitoring and evaluation process and are therefore conducted regularly to assess compliance with its CSR policies and identify opportunities for improvement. These audits involve cross-functional teams that examine various aspects of the company's operations and third-party audits provide an external perspective and validation of the company's CSR efforts, ensuring transparency and accountability.

Internal CSR committees, composed of employees from different departments and levels oversee the implementation of CSR initiatives, monitor progress, and ensure that feedback is incorporated into the company's CSR strategy. Additionally, employee engagement programs, such as training and awareness campaigns, promote a culture of sustainability and ethical conduct within the company.

Another very important practice for the company is benchmarking, as it allows it to compare its CSR performance with industry peers and best practices to identify areas for improvement. Benchmarking helps the company set realistic goals, adopt innovative practices, and remain competitive in the market. Participation in industry associations and consortia facilitates benchmarking, providing platforms for the company to share its CSR experiences and learn from others.

The implementation of these CSR strategies has yielded positive outcomes for the C.B.F. Balducci Group in terms of employee well-being and retention, operational efficiency, financial performance, and corporate reputation. By fostering a supportive and inclusive work environment, the company has been able to enhance employee loyalty and attract new talent. This, in turn, contributes to improved productivity and operational efficiency, as satisfied and motivated employees are more

likely to perform at their best. The company's strong commitment to ethical practices and sustainability has bolstered its reputation among customers and stakeholders, further enhancing its competitive edge in the market.

Furthermore, the company has adopted a Code of Ethics based on the MOG231 framework, which guides corporate conduct toward fair and responsible business practices.

Regarding ethical policies, these are supported by internal audits and third-party checks, which ensure compliance with international standards and provide opportunities for continuous improvement. The company also follows Global Reporting Initiative (GRI) standards to ensure transparency in its actions. These standards offer a detailed report on CSR activities and their outcomes. C.B.F. Balducci actively engages stakeholders in the monitoring of its CSR initiatives, collecting feedback to ensure activities align with their expectations.

From an ethical standpoint, the company's policies emphasize legality, fairness, honesty, integrity, transparency, and efficiency. These principles are embedded in their ethical code and guide all interactions and business practices. By adhering to these ethical standards, C.B.F. Balducci Group ensures that all employees are treated with respect and dignity, creating a supportive and motivating work environment. This ethical foundation is crucial for building trust and loyalty among employees, which are essential components of operational efficiency.

4.5 Main findings about C.B.F. Balducci Group

In the specific case C.B.F. Balducci Group, the company has implemented a comprehensive CSR strategy that encompasses environmental sustainability, social responsibility, and ethical business conduct.

Firstly, C.B.F. Balducci Group demonstrates its commitment to environmental sustainability through initiatives such as waste management and energy efficiency programs. The company invests in eco-friendly manufacturing processes and materials, as demonstrated by its adherence to certifications such as ISO 14001 for environmental management systems. In this way, C.B.F. Balducci Group reduces its environmental impact and at the same time sets an example of sustainable manufacturing practices within its sector.

Secondly, C.B.F. Balducci Group prioritizes social responsibility by ensuring fair labor practices and promoting employee well-being. By adhering to certain certifications such as SA8000 and ISO 45001 the company reflects its dedication to complying with international labor standards and ensuring a safe and healthy work environment for its employees. Furthermore, C.B.F. Balducci Group demonstrates its commitment to supporting its workforce through employee welfare and

training programs. In this way they are able to support their employees and promote a positive corporate culture.

Moreover, C.B.F. Balducci Group actively engages with local communities through corporate social responsibility projects, contributing to social and economic development initiatives. These efforts align with the company's values of corporate citizenship and demonstrate its commitment to making a positive impact beyond its business operations.

Finally, through the adoption of the Code of Ethics based on the MOG 231 model, C.B.F. Balducci Group guarantees the integration of ethical conduct in business. This code sets clear guidelines for ethical behavior and ensures transparency, integrity, and fairness in all aspects of the company's activities. Regular audits and assessments help monitor compliance with ethical standards and identify areas for improvement, reinforcing C.B.F. Balducci Group's commitment to ethical business practices.

C.B.F. Balducci Group represents an example of respect and integration of these practices into every aspect of its business operations. The company demonstrates a continuous commitment through a series of national and international certifications it has achieved, such as ISO 9001:2015, which ensures effective quality management; ISO 14001:2015 for responsible environmental management; and ISO 45001:2018, which attests to its dedication to occupational health and safety. The company also emphasizes respect for human rights and working conditions through the adoption of SA 8000:2014 certification, while the UNI ISO 30415:2021 certification highlights the importance of diversity and inclusion within the workplace. Additionally, the company places significant importance on gender equality and reinforces its commitment through the acquisition of UNI/PdR 125 certification, which specifically protects this aspect within the work environment. Furthermore, the company has renewed its social commitment by becoming a Benefit Corporation. This move declares its intention to generate a positive impact on both society and the environment, alongside pursuing its profit objectives. This commitment is exemplified, for instance, in the welfare program planned for 2024, which includes a second-level contract aimed at enhancing employee benefits, confirming its ongoing focus on staff well-being.

C.B.F. Balducci Group is a clear example of how being a leader in the technical workwear industry cannot disregard the implementation and management of good CSR practices, especially towards its employees. These practices support the continuous and sustainable growth of the entire company over time.

4.6 Challenges of the technical workwear industry

Despite the positive impact of CSR practices, the technical workwear industry faces several challenges. Workers in this sector are exposed to various workplace risks, including accidents, injuries, exposure to hazardous substances and other hazards related to their duties. Therefore, it is vital that technical workwear is designed and manufactured to high standards of quality and safety to ensure maximum protection for workers. The industry is also subject to strict regulations, both nationally and internationally, which establish the minimum standards that workwear must meet to ensure the safety and protection of workers.

Sustainability is another major issue in this sector. Often, the materials required by regulations for technical workwear are not environmentally friendly. The raw materials used are varied, and many of them are synthetic or, if natural, are sometimes combined with materials of other nature to make them more resistant. This makes the technical clothing sector inherently environmentally unfriendly. However, despite the challenges related to sustainability, some companies are making progress in making their work clothes more eco-friendly. Companies' decisions to adopt such measures can be influenced by a series of motivations, including compliance with existing regulations, the desire to improve the employee experience, enhance corporate image, or reflect the ethical values of the company itself.

Integrating sustainable practices into technical workwear is not always straightforward, as there are both technical challenges in designing and manufacturing the garment itself and economic considerations to consider. The costs associated with using more sustainable materials or reducing the environmental impact of manufacturing processes can be significant and could be passed on to customers through higher product prices. This raises questions about how companies balance the need for environmental sustainability with economic market pressures.

The global technical workwear market is poised for significant growth, driven by increasing attention to worker safety and innovation in professional clothing production. CSR practices are essential in this industry to ensure employee safety, well-being, and long-term corporate sustainability. Companies like the C.B.F. Balducci Group exemplify a comprehensive approach to CSR, integrating environmental sustainability, ethical business practices, employee well-being and community engagement into their operations. Despite the challenges faced by the industry, particularly in terms of sustainability, these companies are making significant strides in promoting a more sustainable and ethical approach to business. The successful implementation of CSR strategies enhances the reputation and operational efficiency of companies and at the same time contributes to

the overall well-being of employees and communities, paving the way for a more sustainable and equitable future in the technical workwear industry.

4.7 Explanatory table of the main findings of the research

Key Areas	Findings
CSR Importance	CSR is critical in the technical workwear industry, focusing on sustainability, ethics, and employee well-being.
Private vs Public Company CSR Flexibility	Private companies can quickly adapt and implement flexible CSR practices (e.g., wellness programs, tailored training). Public companies adhere to stricter regulations but benefit from greater financial resources for global-scale programs.
CSR Strategy and Planning	Involves identifying workforce needs, setting goals, and monitoring CSR initiatives, focusing on environmental impact, employee well-being, and stakeholder engagement.
Employee-Centered CSR Practices	Includes mental health programs, diversity and inclusion efforts, fair wages, and safe work environments. C.B.F. Balducci Group invests in health initiatives and conducts employee surveys to improve practices.
Monitoring and Ethical Policies	CSR outcomes are monitored using KPIs (e.g., employee satisfaction, energy consumption). Ethical practices throughout the supply chain are ensured through regular audits and adherence to certifications (ISO 9001, ISO 14001, SA8000).
Future CSR Aspirations	Companies aim to enhance wellness programs, increase diversity, improve working conditions, and achieve certifications (ISO 37001, ISO 50001). C.B.F. Balducci plans to issue a sustainability report for 2024-2025.
Challenges in CSR	Sustainability challenges arise from non-environmentally friendly materials in workwear. Balancing environmental sustainability and economic pressures remains a key issue.
CSR Outcomes	CSR implementation leads to improved employee retention, productivity, and operational efficiency. Companies adopting CSR benefit from enhanced reputations and long-term sustainability.
Positive Effects on Employee Well-Being	CSR practices focused on employee health, safety, and mental well-being increase job satisfaction, reduce stress, and enhance loyalty. This reduces turnover rates, absenteeism, and creates a more engaged workforce.

Positive Effects on Operational Efficiency	By promoting a healthy work environment, CSR practices lead to greater productivity, reduced accidents, and improved work performance. This results in enhanced operational efficiency, reduced costs, and increased overall profitability.
C.B.F. Balducci Group's Commitment	The company exemplifies strong CSR through certifications, health and safety measures, and plans for future development. Their transition to a Benefit Corporation shows a dedication to generating positive societal and environmental impacts alongside profit objectives.

Table 3 Key findings highlighted by the research

5 DISCUSSION & RECOMMENDATIONS

The analysis of CSR strategies within the technical workwear industry, particularly focusing on C.B.F. Balducci Group, underscores the critical importance of a holistic approach to corporate social responsibility. This approach integrates environmental sustainability, social responsibility, and ethical business practices to enhance both corporate reputation and operational efficiency. It is important to recognize that CSR can also drive operational efficiency. Many sustainability initiatives, such as energy efficiency programs and waste reduction strategies, lead to cost savings over time.

Similarly, investing in employee well-being can enhance productivity. Employees who feel supported and valued are more likely to be engaged in their work, leading to higher levels of performance and fewer workplace disruptions.

Looking ahead, CSR is likely to continue evolving as businesses encounter new challenges and opportunities. A significant focus area will be the increasing use of digital technologies within CSR initiatives, as for example many companies are already leveraging advanced tools like data analytics, artificial intelligence, and digital platforms to track and report on their environmental and social impacts. These technologies enable real-time tracking of key performance metrics, allowing businesses to make informed, data-driven decisions that improve their CSR efforts.

Moreover, there is growing pressure on companies to go beyond regulatory compliance and take active steps to address global issues like climate change, social inequality, and human rights. As expectations around CSR increase, businesses that fail to meet these demands may find themselves at a disadvantage in the marketplace.

Another notable trend is the movement toward increased transparency in CSR reporting. Stakeholders are increasingly seeking comprehensive and easily accessible information about a company's CSR activities and results. In response, many businesses are adopting internationally

recognized reporting frameworks, such as the Global Reporting Initiative (GRI), to ensure their CSR efforts are clearly and effectively communicated.

Businesses that incorporate CSR into their operations are likely to experience a range of advantages, such as a strengthened reputation, greater operational efficiency, and deeper connections with stakeholders. Key aspects of CSR—like environmental sustainability, employee welfare, and ethical business practices—are essential for ensuring long-term success. As CSR evolves, companies that actively take on these responsibilities will be better equipped to succeed in a competitive and socially aware marketplace.

Corporate Social Responsibility (CSR) has evolved into a fundamental aspect of modern business management, cutting across various industries. In today's global market, companies are increasingly being held accountable not only for their financial performance but also for their social and environmental impact. CSR encompasses a range of practices, from environmental sustainability initiatives to employee well-being programs and ethical business practices. These initiatives aim to align a company's operations with broader societal goals, ensuring that businesses contribute positively to the communities and environments in which they operate.

C.B.F. Balducci Group exemplifies how a strong commitment to CSR, particularly in the areas of sustainability, ethics, and employee care, translates into a resilient and well-regarded corporate identity.

The firm exemplifies this by adopting rigorous standards and certifications such as ISO 9001, ISO 14001, and ISO 45001, ensuring high levels of quality, environmental stewardship, and occupational health and safety.

The company's commitment to employee well-being, through initiatives like health programs, professional development, and a respectful work environment, demonstrates the tangible benefits of CSR in promoting a motivated and productive workforce. Furthermore, community engagement and ethical supply chain practices highlight the broader social impacts of the company's operations. The analysis of Corporate Social Responsibility (CSR) practices in the technical workwear industry, particularly through the case study of C.B.F. Balducci Group, underscores the critical role of CSR in fostering employee well-being and operational efficiency. This study has demonstrated that integrating CSR into business strategies strengthens a company's reputation and drives long-term business growth and success. C.B.F. Balducci Group, as a leader in the technical workwear sector, has shown that by committing to high standards of quality, sustainability, and employee care, companies can create a positive work environment that boosts employee satisfaction, loyalty, and productivity. Furthermore, the company's focus on continuous improvement, both in terms of sustainability initiatives and the enhancement of employee working conditions, has positioned

C.B.F. Balducci Group as a forward-thinking leader in the industry. By pursuing future CSR goals, such as obtaining additional certifications and improving transparency through sustainability reporting, the company is well-prepared to meet the evolving expectations of stakeholders while maintaining its competitive advantage. CSR practices in the technical workwear sector play a pivotal role in ensuring both corporate success and employee welfare and companies like C.B.F. Balducci Group exemplify how a responsible and ethical approach to business can lead to sustainable growth, operational efficiency, and a positive societal impact.

C.B.F. Balducci Group's CSR strategy offers an insightful example within the technical workwear sector. Through its commitment to ongoing improvement and future goals, C.B.F. Balducci Group is set to sustain its leadership in the industry, promoting sustainable growth, operational effectiveness, and a lasting positive influence on employees and the wider community.

CSR has shifted from being a corporate responsibility to a critical strategy for long-term success in today's highly competitive global environment.

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