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Chair of International Organization and Human Rights

HOW FASHIONABLE IS THE CORPORATE SOCIAL RESPONSIBILITY?

Human rights, workers' safety and environmental sustainability in the fashion industry.

SUPERVISOR:

Prof. Francesco Cherubini

CANDIDATE:

Ginevra Bartoli

Matr. 630952

CO-SUPERVISOR:

Prof. Marcello Di Paola

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Table of Contents:

Introduction

The evolution of the concept of Corporate Social Responsibility (CSR) dates back to the early '30s and then it was revived and deepened in the 50s, decade that corresponded to the beginning of a new industrial era of the modern society. This period could be defined the incubator of the responsible and sustainable process that today represent and supports the largest companies. The period, however, was marked by a purely preparatory phase remaining on the theoretical without ever entering into facts.

The '70s instead concretize what was previously theorized and put it into practice. In this decade a variety of interpretations on the definition and application of CSR were developed, further compared to the '60s, but still without the full recognition by the business community. Between the 1980s and 1990s the new concept of CSR, supported by a new business model, the rule of law and the ethical approach, received real and legitimate attention among world business executives.

The attention of consumers is growing for the safety, quality and origin of the products. Consumer choices are increasingly a critical factor of success, beyond many others, such as financial scandals, the increased sensitivity of the community and the pressure of non-governmental organizations, which push companies to better manage environmental and social risks.

The development of a sustanable awareness and an evolution of social reporting are the answers to the crisis of legitimacy in which companies have fallen due to economic, social and cultural changes in each individual countries. However, the "crisis" has not manifested itself everywhere with the same intensity: this is why a differentiated development of social accountability (and social responsibility) has been produced. Consumer choices are increasingly linked to intangible factors and reputation is increasingly a critical issue for business success. We must therefore add to the increased sensitization of the community, the pressure of non-governmental organizations, which push companies to better manage environmental and social risks.

Within the thesis the topic is dealt as divided for what it was and for what it has become, thus making a historical itinerary from the origin that saw it born, coming

to the present, time in which the CSR becomes a true business strategy supported in almost all the best companies of the world.

We define Corporate Social Responsibility "voluntary integration of social and ecological concerns of in companies' operations and in their dealings with stakeholders. Being socially responsible means not only fully meeting legal obligations, but also going beyond it, investing in human capital, environment and relations with stakeholders (European Commission, 2001). The reasons why companies started to worry about obtaining social legitimacy from stakeholders have to be found in the change in the economic landscape, operating in a globalized and hypercompetitive context. The dimensions to which the CSR impacts are as internal as external, it would be to say that businesses can take a series of actions, adopt measures, collaborate with a range of actors and carry out programs that can have two fundamental directions, which can then be developed along different trajectories.

Strategic change is sometimes viewed as a threat to stability and may meet with skepticism by both managers and employees, also for the insertion within the company board of a new managerial figure, that of the CSR manager, an emerging but increasingly important profession. But businesses embark on strategic change for a variety of reasons and one of those reasons is to respond to a prevailing trend in an effort to maintain competitiveness. And the best example of such a trend is the call for Corporate Social Responsibility. The concern of large multi-national corporations, particularly those having negative environmental impact, make an increasing pressure on business as a whole, including small to medium sized enterprises (SMEs), to adopt a stance of Corporate Social Responsibility and demonstrate commitment to the environment and ethical standards. Challenges often breed opportunities, and this research specifically examines how implementing a CSR strategy can lead to a successful development. A company could benefit of important advantages by implementing a CSR department, and this aspect will be shown in the second chapter analyzing the implementation of new business strategy structured with respect to the core value of the CSR. It will provide tangible and intangible benefits to the company improving its economic profit and its reputation. These advantages include positive social awareness from job seekers since CSR can signal a positive working environment lower staff turnover, improved productivity, waste reduction, good reputation and social

recognition. Another positive consequence of implementing a CSR strategy can be that of increased employee creativity. There is an important gap in the current understanding of CSR and its opportunities, in particular, little is known about CSR in small to medium sized enterprises (SMEs) and even less about how SMEs can take advantage of the potential opportunities that may be gained from implementing CSR strategies: reason why the implementation must continue to be valued and its knowledge must be supported in order to bring all types of companies to embrace their philosophy and implementation.

Fundamental for the elaboration of a CSR strategy is a concrete implementation of it, it requires targeted tools and code of conduct, for a maximizations of the use of resources and for a better coexistence with the surronding world.

An other pilaster of the social responsibility is that one of a well-done communication strategy, essential for the trasmission of the company's intentions. And this aspect is deeply analyzed at the end of the second chapter.

The thesis continues with a focus on what consist CSR in fashion companies and how the sector foresees and needs certain implementations rather than others.

The clothing industry is one of the most integrated in the world, following the globalization that has allowed a gradual reduction of trade barriers and therefore made the movements of goods, services and labor more economic. The apparel industry is mainly focused in the hands of large companies with widespread supply chains, based on outsourced manufacturing: companies are looking for low-cost labor force worldwide, so the production process is commonly transferred to countries with dense population and low wages, which is the reason why the apparel industry was one of the first to become genuinely globalized. For this same reason it is also known for the ofter occurred exploitations that have distinguished it over years, with closely coordinated production and distribution lines in those regions with large gaps in governmental regulations, employment, wage levels and environmental protection. This situation means that companies create different conditions in different parts of their structure, enjoying significant savings. Not all are consistent with the commonly accepted ethical standards, the only thing that should be said on the other hand is that the increase in such forms of out soucing and off shoring and foreign investment have influenced the development of emerging countries and has transmitted knowledge. However, the attention is now focused on the ways in which companies in this sector deal with

social responsibility issues and are preparing to interrupt these forms of exploitation by extending these rights, as it should be, to all their employees and to all environments surrounding their factories and structures of various kinds.

At the end, the thesis will be closed with a case study that will be the one of Gucci, an Italian fashion house active in the sectors of haute couture and luxury items that is part of the Gucci Group, a division of the French company Kering. It was founded by Guccio Gucci in 1921 in Florence.

The chapter will be structured in a historical part of the company, which tells of the birth and growth of the name that in a few years has come to establish itself globally, for then arrive in the second paragraph of the chapter, which define the current company mission, confirmed by the testimony, interviewed by me, of the director of the CSR department, department which for years has carried forward the ethical and sustainable commitment of the brand, all over the world.

Chapter 1: Corporate Social Responsibility

1.1 Origin

In light of the evident changes that characterize the current economic, political and social context in which companies have to operate, deal with the Corporate Social Responsibility is of crucial importance. Globalization, climate change, integration processes and alliances, technological innovation, new values and ethical demands coming from society are only some of the many reasons why it is increasingly necessary deal with responsible management policies.

Until fifty years ago, the widespread belief among entrepreneurs could be briefly summarize in the famous expression of Friedman, according to which "business of business, is business[1]"; in other words, the sole purpose of the company was the creation of value for its shareholders. However, the password that has characterized for many years the business world, was the imperative of "profit at any cost", is now revealing unsuitable for the scenario in which we live and even dangerous for the survival of companies themselves. Indeed, today more than ever, companies are judged on their own ethical, social and environmental behaviors, as well as economic ones. For this reason, many managers have voluntarily embarked on the path of social responsibility, broadening the strategic goals of the company to environmental and social considerations, including the satisfaction of all the interlocutors in the objectives of the company.

The Corporate Social Responsibility (CSR) with reference to the work of companies is an idea that gradually in time showed that profit is not the only concern of doing business, but that it must be joined by other needs, perhaps not very tangible, but not less important. Fortunately, this debate did not remained in academic classrooms, but over time it has become the theoretical basis for concrete applications by an increasing number of companies and organizations.

By Corporate Social Responsibility we mean:

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1 "The social responsibility of business is to increase its profit" by Milton Friedman;

"The voluntary integration of social and ecological concerns by a company, of any size, in its commercial operations, business strategy and in its relations with the stakeholders [2] ".

It concern integration of ethical concepts and issues within the strategic business vision. A company that acts responsibly must takes into account the impact that its business has on the environment and on society! CSR have to ensure that all direct and indirect controlled business activities are carried out in full compliance with the fundamental rights of the individual and of the community in which they operate and guarantee the protection of the environment throughout the world. The company is asked to take on a social role and to take responsibility for the environmental impacts, the consequences deriving from its activity, giving an account of the effects, economic and social, use to be reflected on the surrounding environment.

CSR born as a result of social, economic and political changes in turn of which very different kind of companies regarding a wide range of industries, had faced the need to manage them structure in to a completely different scenario and so, support innovative behavior with respect to the context. Even the business purposes have had to change to be suitable to the surrounding new world, passing to a company' policy aimed at the service of the community without neglecting the need of the entrepreneur of creating value, but which today demands even more the reference to an ethic values management, changing the policies and the organization of the company.

The precondition of survival of the company is given by the best quality / price ratio; but it comes down to the scarcity of resources the attention to a responsible use of the resources themselves, attention from the stakeholders that require a social finalization of the company behavior, which goes well beyond the "simple" production function, orienting the company management to the diffusion of the social welfare and environmental protection. The precondition is no longer the strictly functional one of production but that of the social function which guarantees long-term survival with a consequent increase in the economic value of entrepreneurial reality, or better said, of the enterprise. In fact, the purpose of the company is to meet human needs by satisfying the demand for goods and

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2 Green Paper: Promoting A European Framework For Corporate Social Responsibility, European Commission , 2001;

services produced with respect for the principles of inexpensiveness. Therefore the company organization is focused on achieving sociality and cost-effectiveness, seemingly opposite factors but which if made accomplices can maximize profits.

Before dwelling on the analysis of these practices and focusing in particular on the adoption of a specific CSR tools, such as the social report, it is opportune to mention the genesis of CSR to understand how we are arrive to deal with complex and changing matters. Retracing the evolution of this concept means moving beyond the ocean to trace the fundamental origins even receding back to '30s of the twentieth century, but then returning to Europe to grasp the most mature developments closer to our sensitivity.

Between the 1930s and the 1950s, in the United States, schools of thought began to flourish, giving managers social obligations that went beyond the mere realization of a profit linked to the production of goods or the provision of services. In this case, however, the reflection is not yet mature, because the reference was only to a personal responsibility of the manager and not to that of the company itself. Even in this first approach, however, there was the seeds of what will become this concept, just because we begin to face a new way of conceiving the company, not just as an organization closed on itself and devoted exclusively to money, but as an entity capable of affecting, more or less directly, many people and aspects of the surrounding reality. Must be for this reason responsible for its impact on it.

Before discussing the importance of 1950s, is useful to set forth what Patrick Murphy[3] classified as four CSR' eras that embraced the period before and after the 1950s:

- the period up to the 1950s was the 'philanthropic' era in which companies was devoted to charities more than anything else;

- the period 1953–67 was classified as the *aware- ness era*, in which became more significant the recognition of the overall responsibility of business and its involvement in community affairs;

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3 University of Michigan Business Review, 1978;

- the period 1968–73 was termed the *issue era,* in which companies began focusing on specific issues such as urban decay, racial discrimination, and pollution problems;

- the *responsiveness era*, 1974–8, and, continuing beyond, companies began taking serious management and organizational actions to address CSR issues. These actions would include altering boards of directors, examining corporate ethics, and using social performance disclosures. Though it is difficult to delineate specific dates regarding such era classifications, Murphy's interpretation was useful and generally consistent.

As stated previously, Corporate Social Responsibility was often referred to more as social responsibility (SR) than Corporate Social Responsibility (CSR), for many years. This may be because the age of the modern corporation's prominence and dominance in the business sector had not yet happened. The decade of the 1950s was one of more 'talk' than 'action' with respect to CSR. It was a period of changing attitudes, with business executives learning to get comfortable with CSR talk.

Summarizing, what CSR meant in the 1950s, William C. Frederick, one of the early pioneers of CSR, asserted that there were three core ideas in the 1950s: 1) the idea of corporate managers as public trustees; 2) the idea of balancing competing claims to corporate resources, and 3) the acceptance of philanthropy as a manifestation of business support of good causes[4].

Corporate Social Responsibility remains obviously anchored to its origins, developed in the ever-increasing acceptance of a legitimate commercial practice and in the incumbent needs generated by an unprecedented global expansion, which have rejected the entire world in a situation of crisis and economic recession. CSR is an idea that has matured in all markets and in many corporate enterprises intentioned to express and represent the foundation and commitment of a company's economic efforts. It was developed always differently by the various actors and experienced through a very long period of time, the 21st century, CSR is finally infiltrated in the corporate conscience and corporate culture of the enterprises, finding its expression and obvious approval in workers

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4 "Corporate Social Responsibility, deep roots, flourishing growth, promising future" by William C. Frederick;

and stakeholders. As a means of change and business strategy it enriches the quality of life of the community, broadens the corporate vision and more than anything tries to give that human face to the economic enterprise that has always forgotten the respect of human beings and planet earth focused on mere economic profit.

1.2 Development of CSR' concept

Anyway remains that in the fifties (and before) there was an evident limited thought of the CSR, the decade of the '60s marked an epochal growth in attempts to formalize or more precisely indicate what the CSR meant. In the 1960s, a period in which the term "Corporate Social Responsibility" was definitively affirmed, there was an increase in contributions in this area; authors like Davis, Frederick, McGuire, Eells and Walton recognize a company as something more extensive than the mere economic interest and those established by law. The theories of this decade are framed according to a vision of voluntariness, which would allow companies to consciously choose if and how to implement good CSR practices. We began to see scholars struggling to make the most of what CSR meant and Keith Davis, important expert and writer of the period, deeply analyzed the topic of the CSR and is in fact known for his "Iron law of responsibility" which underlines the important link between power and social responsibility, capable of generating the success or failure of one or of the other. Davis set out his definition of social responsibility arguing that it refers to: "The decisions of businessmen and actions taken for reasons that go at least partly beyond the company's direct economic or technical interest[5] ". Davis argued that social responsibility was a nebulous idea, a still abstract concept, but that should be seen in a managerial context and that should be completely absorbed by managers, companies and all the economic bodies. He also stated that some socially responsible business decisions may be justified by a long and complicated process of reasoning that could bring long-term economic gain to the company, thus rewarding its socially responsible viewpoint by maximizing corporate profits and improving the

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5 "Can business afford to ignore social responsibility?" by Keith Davis pages 70-74;

working atmosphere in the company. He therefore suggests that the company undertakes actions that goes at least partially beyond the purely economic or technical interest of the brand, sensing that in this way the interests of all stakeholders will be protected, social acceptance will be achieved and therefore advantages in terms of profit in the long run will be reached. In this sense, he can even be considered a forerunner, having intuited and believed in this corporate dynamic, or making socially responsible decisions to help achieving long-term economic benefits. Davis proved to be modern and far-sighted so much so that his vision was widely adopted and accepted by the late '70s and' 80s, his study was so well seen and relevant to be subsequently designated among the 'fathers of the CSR'.

The company in the second part of the century started to be increasingly seen as a body that produces effects directly on the community through its work so it must therefore be increasingly responsible for the verification of the effects of its own production, which are reflected beyond the simple market transactions; it must be accountable not only to the entrepreneur and shareholders, but also to a wider public made up of the managers of the company, customers, consumers and suppliers.

During the same decade a different analysis of the topic occurred, the one of C.W. Frederick, an american historian and sociologist, which attempts a more articulate definition of social responsibility, emphasizing the role of the company in the environment in which it is inserted and, in this regard, states that: "The fundamental idea embodied in the concept of Corporate Social Responsibility is that companies have an obligation to work for the improvement of society." To share his perspective we note the contribution of McGuire, an american professor of the early sixties, which further reiterates the need for the company to consider not only the economic and legislative obligations, but also the responsibility that goes beyond those obligations, behaving like a "good citizen".

Other two exponents of this optimistic vision of CSR were Eells and Walton (1961), who affirm that the businessman is perfectly aware of the mutual dependence between the economic system and society, establishing a two-way relationship between the two. Their idea is that the manager must voluntarily examine the causes of hypothetical corporate and social policies, so as to intervene

on them with the most appropriate resources available to determine their success. Eells and Walton understand the importance of CSR in the long term, coming to point out that such practices, while generating higher costs in the short-run and for not having an immediate economic return, increase the prestige of the company over the years.

Within twenty years the path changed, and if initially only the chief was considered the holder of such "moral" obligations, this ownership become extended to all the company itself and it was at the beginning of the 70s that Corporate Social Responsibility began to be understood in the way we mean today. It was clear that the interests of employees and philanthropy beneficiaries are no longer exclusive to Corporate Social Responsibility initiatives.

The Sixties setted out in a completely different context from the one they had found looking to an innovative contribution to CSR coming also from the Committee for Economic Development (EDC), which in the 1971[6] made a publication inherently to the social responsibilities of companies introducing the topic by observing that "the corporate functions for public consensus and their fundamental purpose is to serve constructively the needs of society". The EDC has therefore observed that the social contract between companies and society was substantially changing. It is therefore important that companies be asked to take on broader responsibilities within modern society and to serve a wider range of human values. For commercial businesses, in fact, there is an obligation and an increasing need to contribute more to the quality of life with respect to the previous simple supply of goods and services. Since companies exist to serve society, its future will depend on the quality of the management's response to the changing expectations of the public, now far from the mere material requests but increasingly closer to the desire of innovation and improvement of the quality of life.

The EDC has continued to articulate a notion organized in a concise manner on three main concepts of social responsibility:

1. The internal circle includes clear basic responsibilities for an efficient

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6 EDC publication, "Social Responsibilities of Business Corporations";

execution of the economic function: products, jobs and economic growth.

2. The intermediate circle includes the responsibility to exercise this economic function with a sensitive awareness of the change in values and social priorities: for example, environmental conservation; assumptions and relationships with employees; the most stringent customer expectations regarding information, fair treatment and injury protection.

3. The outer circle outlines the emerging and yet amorphous responsibilities that companies should take to participate more extensively in the active improvement of the ever-changing social environment.

What significantly influenced the EDC considerations on CSR was the fact that the EDC was made up of business people and intellectuals and thus reflected a concrete and tangible vision regarding the changes in the social contract between companies and society and the new social responsibilities of the enterprises. The EDC proved to be in step with the times by giving answers on these doubts and such novelties in the early 70s, period during which social movements with respect to the environment, to the safety of workers, to consumers and employees, to the role of women in the society and so on, were increasingly present and with stronger and more respected voices, also heard by the governments of the time.

1.3 Sethi and Carroll thought

In the '70s, therefore, a line of studies focused on Corporate Social Responsibility began, supported in particular by S. Prakash Sethi, Professor of management in the Zicklin School of Business, a seasoned expert in the field of international business, corporate strategy, globalization, sustainability and CSR; and Archie B. Carroll, professor emeritus in the Terry College of Business, University of Georgia, where he serves as director of the Nonprofit Management and Community Service Program, had conducted research on the subject of corporate social responsibility for decades.

Both Sethi and Carroll will give an organization to the theme through a model developed on several levels.

Sethi, proposed a categorization of the CSR based on three different dimensions that describe the behavior of the company[7]:

- Social obligation. The social obligation towards the well being and interests of the citizens and of the community and of the market, in which the company operates, derives from a legislative constraint imposed by the State. There is no voluntariness in the obligation, even if the author inserts this stage within the definition of the concept of social responsibility;

- Social responsibility. The ethics and responsible social behavior of the company's approach enter the scene, influencing to the decisions to be made. We don't talk about impositions but voluntary actions for which the company wants to be linked to a good citizen and make more of what is legally required;

- Social responsiveness. This third point is the novelty of Sethi's work, which manages to overcome the CSR approach criticized by some scholars for its static nature. By corporate social responsiveness he means a "social sensibility" or an attitude to feel and be able to react to the incentives and problems that come from society. The dynamism is found in the management of issues by the company that even anticipates the pressures and the demands from its context of reference (Sciarelli S., 2007).

According to the theory set by Sethi, all companies have a level of social responsibility, but those that stop at the first, social obligation, can not really be defined as interested in making a contribution to the community. At the second level you can start talking about Corporate Social Responsibility, but the criticism that could be moved is that you do not really know the true intentions that lie behind the actions of the management that could just behave responsibly only for "compliance". Finally, social responsiveness is very interesting because it is a stage in which the company develops its own soul that wants to be accepted by

7 "Dimensions of Corporate Social Performance: An Analytical Framework" by S. Prakash Sethi, California Management Review;

the context in which it is located and which is inspired by the needs of its stakeholders even when they do not make it known in explicit ways.

Inspired by Sethi, Carroll builds his own model for the study of the theme that includes four levels that define the social responsibility of the company. He creates a sort of pyramid regarding the priorities that companies should consider in defining their behavior and pursuing their goals. If at the base of the pyramid we have the economic responsibilities, unavoidable and primary priority of a company, and immediately after the legal ones, as the indispensable prerequisite of operating in society, for the first time two further areas of responsibility are introduced. Area that include ethical and discretionary. In order for a company to be considered socially responsible, all these aspects must be considered: if profit maximization and compliance with the law have always been essential, fair and ethically correct behaviors, as well as all those that contribute to improving the quality, become necessary for the life of a community, going beyond the legal obligations.

The author, focusing on the classification of the relationships that may exist between company and society, so theorized the "pyramid of Corporate Social Responsibility" like this:

At the base we find the economic responsibility, which allows primary stakeholders or institutions to have remunerations in balance with contributions;

doing so does not run the risk that they don't perceive returns and abandon the company. At the same time, companies are required to produce goods and services by selling them to the society at a fair price. At the next step we find the legal responsibility, which consists essentially in the total and absolute respect of the legislation of the country in which the company operates, as the result of common choices. Closer to the top, at the third step, we find ethical responsibility, where the company engages in accepting the emerging needs of society, and imposes ethical behavior on a voluntary basis. Finally, at the top, we find philanthropic responsibility, a completely discretionary aspect, freely chosen by companies. It consists of a responsibility towards society that goes beyond commercial, economic and business matters and provides for liberal donations, investments in the community, etc.

We can consider the first two levels necessary, the third expected by the community, while the philanthropic level, the last one, appears to be a discretionary responsibility. This level is probably the most interesting because means that an organization or a company makes investments in favor of the community in a voluntary way and without any apparent selfish motivation, such as the help for working mothers, higher than the legally required, by offering conventions with nurseries near the place of work.

With this pyramid Carroll introduces for the first time the concepts of voluntariness and discretionary in philanthropic activities, so it turns out to be an absolute novelty for the field of studies of the period.

1.4 Ratio between CSR and SDGs

An important aspect that must be addressed to introduce the CSR argument is that of the Sustainable Development Goals, basilar for a CSR inspiration. I start this analysis making an introduction regarding the SDG's.

The concept of Sustainable Development attempts to bring economic development and due regard for environmental concerns into balance. In the 1987 Report of the Brundtland Commission (World Commission on Environment and Development) declared that SD is the "development that meets the needs of the present without compromising the ability of future generations to meet their own needs", interesting definition that substantially help to put in comparison the

different, but so in touch, worlds.

Since the 1972 UN Conference on the Human Environment, the reach of sustainable development governance has expanded considerably at local, national, regional and international levels showing the need for the integration of economic development, natural resources management and protection, social equity and inclusion, introduced for the first time by the 1987 Brundtland Report (Our Common Future). Moreover, issues discussed at the 1992 United Nations Conference on Environment and Development (UNCED) also known as the Earth Summit considerably changed the United Nations' approach to such issues indeed in 1993 the General Assembly established the Commission on Sustainable Development (CSD), for monitoring and promoting the implementation of the Rio outcomes, including Agenda 21: a wide and articulated "action program" that constitutes a sort of manual for the sustainable development of the planet from that moment, to the 21st century. In 1997, the UN General Assembly held a special session to assess the progress of the first five years of the approval of Agenda 21 (Rio + 5). The Assembly recognized the disparity in progress and identified its

characteristic features, including the increasing globalization, which widened income disparities and continued the deterioration of the environment, which is why a new resolution of the General Assembly was issued (S-19/2 [8]), which promised new actions aimed at leveling the commitment and the consequences of them actions, all over the world.

The implementation plan agreed at the World Summit on Sustainable Development (Earth Summit 2002 or WSSD) confirmed the UN commitment to the full implementation of Agenda 21, together with the achievement of the Millennium Development Goals and other international agreements. It consisted of comprehensive planning of actions to be undertaken at global, national and local levels by UN organizations, governments and administrations in every area where human presence has an impact on

the environment.

The number 21, which is the attribute of the word Agenda, refers to the 21st century, as the priority themes of this program are the climatic-environmental and socio-economic emergencies that the beginning of the third Millennium imperatively poses before the whole of humanity. Agenda 21 is therefore an action plan for sustainable development, to be carried out on a global, national and local scale with the widest possible involvement of all stakeholders (stakeholders) operating on a given territory.

Going on, in 2012 at the Rio+20 Conference, the international community decided to establish a High-level Political Forum on Sustainable Development to subsequently replace the Commission on Sustainable Development. The High-level Political Forum on Sustainable Development held its first meeting on 24 September 2013. At the Rio+20 Conference, Member States also decided to launch a process to develop a set of Sustainable Development Goals (SDGs), which were to build upon the Millennium Development Goals and converge with the post 2015 development agenda. On 25 September 2015, the United Nations General Assembly formally adopted the universal, integrated and transformative 2030 Agenda for Sustainable Development, along with a set of 17 Sustainable Development Goals and 169 associated targets.

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8 http://www.un.org/documents/ga/res/spec/aress19- 2.htm

We believe that the SDG can fill this gap and provide a highly complete and integrated framework, to unite all towards a commitment to CSR, keeping a firm eye on the future. The 17 Sustainable Development Goals with their 169 standards present a sustainable vision of a universal development, agreed for 2030, which recognize the interrelated nature of issues such as poverty, inequality, decent work, gender equality and ecosystem conservation, hand to hand with the need for all the social actors to face them together. For the first time we assist to the involvement of the private sector at the negotiating table, respected and listened in the designation of a sustainable development agenda alongside political actors and civil society, at an international level.

A shared vision of sustainable development is needed to foster greater commitment to its achievement and the previous lack of common goals and targets linked to the broader context may encourage a situation where reporting is largely self-referential.

The SDGs, which are explicitly intended to be universal, provide a means to link private sector reporting with the broader sustainable development imperative globally, nationally, and locally.

So it's clear that concept as broad as sustainable development cannot be achieved or accurately reported by either the public or private sector acting alone and the linkages between public and private sector sustainable development reporting since some years ago were weak or non-existent at all.

In this regard the SDGs provide a basis for more standardized reporting around

widely accepted goals and targets with the need to facilitate greater usage of publicly reported data being a greater alignment in reporting a require improving verification mechanisms in both public and private sector entities.

CSR recognizes that corporations are not only responsible to their shareholders but owe particular duties to persons or communities directly or indirectly affected by their operations (the stakeholders): corporations are not familiar with development, but more at ease with philanthropic or charitable donations or building hospitals, orphanages, schools and going on.

This corporate involvement in the previous Millennium Development Goals has been sporadic but we see it taking the necessary and deserved space with the SDGs, so in line with the core principles of CSR: human rights, labor rights, environmental rights and sustainable development.

1.5 Stakeholder theory

As already explained above, the concept of Corporate Social Responsibility has changed over the years, thanks to a path made of studies, elaborations and concrete experiences that have helped to clarify it, define it, and above all, enrich it with increasingly significant implications, in particular towards the so-called stakeholders.

The companies' ethical behavior is further interpreted by the World Business Coucil for Sustainable Development (WBCSD[9]) as "management acting responsibility in its relationship with other stakeholders who have a legitimate interest in the business". Regardless of the definition adopted, it is reiterated that "managerial action should not set as objective the mere maximization of profit and the simple observance of national and / or international regulation[10]". A socially responsible company, before proceeding with a certain strategic decision, will have to examine the impact of its actions on all the stakeholders, trying to reconcile the interests of these with its own and trying to provide an adequate

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9 https://www.wbcsd.org/

10 Mc Williams, Siegel 2001; Davis 1973; Commission of the European Communities 2001;

remuneration of the contributions obtained. The orientation towards social responsibility is accompanied by attention to the environmental sustainability and increasingly becomes an essential element of doing business.

For example, if we analyzed the last definition of the European commission and compare it with the first elaborations on CSR, we can see how far it has come[11].

But much more remains to be done, also from the theoretical elaboration point of view, especially as regards the practical application of principles and guidelines, in order to obtain that this different way of doing business will penetrate the economic fabric in a conscious, profound and generalized way.

Central here is the fact that the existence of a company begins with its purpose that responds to a need that inspires the birth of an organization or a company, this purpose should never be forgotten. The stakeholder theory assumes that companies must create value for all stakeholders and this is the purpose of concretizing, in a pratical way, the inspiration that led to the birth of the company. Realizing that the business is about creating value for customers, employees, financiers, suppliers and communities, thus counteracting the primary intention to make a profit supported by CSR. Doing good within the CSR is as important as creating value for the other stakeholders and this is in line with the description of Freeman (2010) of the residual and integrated approaches to CSR, in which the latter returns to society only after having achieved profits, while the first concerns economic integration with social, environmental and ethical decision-making criteria.

Let us try to reflect, starting from the experience of a stakeholder, in particular a consumer association, on some nodal and critical issues, in an attempt to take a small step forward in a debate that could and should bring the economic world and the social sectors to meet again and cooperating to build a better society, supported by a more equitable and sustainable development model.

Is it a theoretical statement? Not at all, if we share and accept the assumption that choose to operate according to the criteria of social responsibility means to change (but perhaps the most appropriate term would be "overturn") the company's objectives: no longer pursue the maximum profit by every means, only respecting the laws and sometimes not even those, but contributing to the development and social and economic growth, putting people and their intrinsic value before any

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11 https://ec.europa.eu/growth/industry/corporate-social-responsibility_en ;

other type of evaluation.

The problem is that, despite undoubtedly meaningful and also very innovative experiences, in many cases the approach to these issues is completely different, certainly much more 'soft' and unfortunately still superficial and / or self-referential, ignoring the real strategic value of this choice.

A relevant point from which to start is the awareness with which you decide to undertake this path: approaching the social responsibility of a company means choosing to open up to a frank and constructive dialogue with the stakeholders and, consequently, to be ready to welcome not only their needs but also to consider them as an integral part of the governance system. This entails, on the hand of the company, the willingness to question itself in a total manner and to radically change its way of working.

It is quite clear that if the choice of CSR is taken in its entirety it must achieve a profound organizational change, structural and ethical: every department and sector must be involved and must be accountable, and, even more difficult, each company segment must become aware of them own role and about the responsibilities towards everything outside the company. On the other hand, these issues are often approached by choice of the highest levels and ended up in order to remain the patrimony of the small group of experts who deal with it.

It would be self-referential because it is the company that decides the path to be taken, the stakeholders to deal with, which segments within it to involve and which ones not, and so on.

But as already said, on the contrary, it would be necessary to arrive at CSR after a path of awareness on what the real implications of this choice are.

Obviously, given to the stakeholders the central role that they assume in this vision, involves that what was said above regarding awareness, openness to dialogue and change must be also apply to them.

First of all, this entails a strong identity, which allows us to approach the comparison in a calm and peaceful manner and with great preparation, not only on the specific issue related to the representation that each of the stakeholders expresses, but more generally on the model of a company that is wants to be pursue, on the paths to achieve for this goal and on how to turn it all into corporate policy guidelines.

Another fundamental aspect is the relationship that must arise and develop between companies and stakeholders, which can only be multilateral: the

comparison must involve all the stakeholders who should be able, even in the specificity of their representation, to support also the positions of others, providing that they have the common good as their main goal, and not the mere dominance of one part over an other.

Unfortunately, very often the approach is bilateral: the company meets one stakeholder at a time, trying to induce in everyone the conviction of being not one of the interlocutors, but the privileged interlocutor. And moreover, the logic of fragmentation that sees the interests of workers as opposed to those of the environment, or those of consumers trying to prevail over those of suppliers (are only examples) is often fed in an instrumental way.

But if we go back to the assumption that the real objective to be pursued is that of a fairer and more equitable society, in which people are considered an absolute value, we understand how wrong this logic is. The human being encompasses all the dimensions into himself, which haven't to be opposed, but reunited in a harmonious development (as indeed great scholars teach us on this subject).

Anyway some reflection on the issue of social balance, or sustainability must be done. First of all, it is good to dwell on the fact that the path that leads to drawing up a social balance is important as the result.

In fact, a budget is needed to give an account of what has been done, but also to become aware of what is done and what remains to be done: a serene and objective analysis of the company's work can say a lot about what is oriented towards the issues of environmental and social sustainability. Obviously, this path, if this is the logic that we are following, can only happened by involving as many as possible the various stakeholders, who must be protagonists in the construction of the budget and not spectators of his presentation.

An aspect of criticality is represented by the fact that, being a reporting tool, it is able to report and therefore communicate, only what has been done and if the choices relating to sustainability are of a superficial nature, this will strongly condition the reporting phase. If little has been done on these issues, from respect for workers to the environment, from a transparent relationship with consumers and suppliers to an active and promotional role towards the community in which the company is located, you will have to say it in terms of social report. And this will appear immediately to the careful reading, especially of those who well known the company because interacting with it every day.

Surely the use of standard schemes makes it easier to compile and compare and

can be a guarantee of seriousness and completeness of information. But besides the form, even more than it, the contents are important. If these are "poor" of substance, unfortunately even the best scheme will remain a manager scaffolding. The social report should have "a soul", it should be able to communicate the ethical tension that moves the behavior of a company that is not only "empty", but that "knows" to be different, empathic, because different are the values he refers to and above all because it wants to be an important part of a different model of society and economic development.

1.6 CSR explained by "Socrates: the corporate social ratings monitor"

Another important study that deserves attention as regards CSR is that related to the analysis of the six areas of CSR activity, explained first from a general point of view on the basis of the available literature, and then illustrating for each of the various areas an example of excellent business. The choice of companies that demonstrated optimal behavior was mainly based on Fortune 500 [12], on "Socrates: the corporate social ratings monitor" , as well as on cases illustrated in the literature available on CSR. The information concerning the selected companies has been obtained from the sustainability reports of the companies in question, and for each company the set of actions that showed the highest excellence has been extrapolated.

The dimensions to which the CSR impacts are both internal and external, it would therefore be to say that companies can take a series of actions, take action, collaborate with different actors and carry out programs that they can subsequently take two different directions, which then develop and form along other trajectories. The "Socrates: The Corporate Social Ratings Monitor" offers a synthetic and organic vision of the multiplicity of actions and directions that CSR can follow, and summarizes, in fact, six sections. They are aimed at the community support; the diversity; the employee support and relations; the environment; the human rights and the product.

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[12] http://fortune.com/fortune500/

1.6.1 Community support

Regarding the first point, the one that face the "community support", the Corporate Social Responsibility, as often, goes beyond the profitable aim of the company taken into consideration, and integrates itself with the local community where it operates and involves not only employees and shareholders, but also a range of interested parties that are listed in commercial partners , suppliers, customers and NGOs representing the local community and the environment. Companies make their contribution to the community, in particular to the local community, providing jobs, salaries, financial benefits and income, which properly depend precisely on the health, stability and prosperity of the communities that host them. These companies use to recruit most of the employees on the local labor market and therefore have a direct interest in ensuring that the qualifications they need are available locally. Many companies engage in local life, in particular by offering complementary professional training, supporting non-profit associations active in environmental protection, recruiting among the minority, using a policy of diversity management, providing facilities for custody of the children of employees, tightening local partnerships, sponsoring sporting or cultural local activities or by making donations to charitable works. The development of positive relations with the local community and therefore the accumulation of social capital are particularly important for non-local companies. Multinational companies are increasingly resorting to this kind of relationship to support the integration of their branches in the various markets in which they are present, by off-shoring or out-sourcing. The familiarity of the companies with the local actors, the traditions and the advantages of the local environment constitute a heritage that they can strongly capitalize on.

Kodak[13] is the most interesting case for this area of CSR, trying to create positive synergies with the community in which it operates, since it was founded by George Eastman in 1880, establishing itself in the world of photography.

Kodak's support for the territory in which it operates takes various forms and is based on the main corporate values such as respect for the individual, moral

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[13] https://www.kodak.com/corp/region/changeregion/?blitz=off&hash=

integrity, trust, continuous improvement and personal renewal. for example, since 1992, the Kodak American Greenways program, created by a partnership between The Conservation Fund and The National Geographic Society, awarded 630 contributions worth approximately $ 764,000 to support community development actions, specifically those aimed at adopting projects to protect the green. In 2007, Kodak was a sponsor of The World Resource Institute's Global Forest Watch Initiative. The core of the initiative is to improve forest management policies around the world, assessing the risks associated with managing the themselves in ways that are not considered sustainable, and in such a way as to take preventive or corrective actions.

Since 2000 Kodak is committed to supporting UNICEF, through the United Nations Children's Fund, in contact with them Corporate Contributions Program. The collaboration has been developed through an intense activity ofco-branding from which photos, CD packaging, websites and Christmas cards are produced and sold. Since 2007, the company has also started an olther collaboration with UNICEF: a mission with the aim of supporting children who have been orphaned by AIDS in Lesotho (southern African country). With Kodak's financial aid, work and cooking kits have been created and distributed, enabling those children to grow food alone, which is then processed directly into nutritious meals. UNICEF also contributes by providing them with the training they need to use these tools. Kodak also supports Hope for Children which has allowed more than 80,000 children in Sri Lanka to make free eye exams.

1.6.2 Diversity

The second area taken into account, regard the "diversity", provides the responsible and non-discriminatory recruitment practices to facilitate the recruitment and thus the support of people from ethnic minorities, the elderly, women, the long-term unemployed and people disadvantaged in the labor market. These practices are intended to be essential for achieving the objectives of the fight against unemployment, strategy aimed at increasing employment rates and at the same time fighting social exclusion.

In this sense Starbucks establishes itself as a leader in the sector, considering the principle of diversity as a force, as a competitive lever, as a wealth. Using these

ideas is a way of doing business, it means institutionalizing diversity, making it preponderant compared to other practices and making it accessible also to the communities in which it operates through spillover effects and thanks to the brand's global identity.

This is why they are not limited to protecting diversity, but behaving in a manner such as to make all the collaborators aware of its importance. In its process of global expansion, Starbucks goes to protect and make the areas of multiculturalism, multilingualism and multiracial of paramount relevance. In this context the activity of the "Diversity team" is fundamental, that working through a series of divisions try to increase the competence of the personnel sharing a global vision into the company which have set goals such as to increase the culture of diversity itself. , inclusion and accessibility to jobs, subsequently bringing Starbuck's experience to other urban communities.

The company has achieved maximum recognition with the highest score from the Human Rights Campaign Foundation's Corporate Equality Index and the company's great respect for the diversity of the disabled has been honored by the Disability Rights Legal Center[14] with a Corporate Awards in 2007.

As previously mentioned, the company is based on a shared program in the overall vision of the company that is based in turn on spreading the knowledge and appreciation of diversity. Based on a Shared model Accountability, the program stimulates all partners to increase the inclusion of everyone, developing solutions to contribute to the success of the business, motivating professional figures and improving personal performance.

1.6.3 The employee support

The third area of action proposed by the journal Socrates concerns "employee support and relations".

Currently one of the biggest challenges that businesses face is that of attract and retain skilled workers. It is in this sense that a series of adequate and targeted measures has been formulated, including initiatives such as education and continuous training of the employee along the whole career path, the

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[14] https://drlcenter.org/

empowerment of the staff, an improvement of the information circuit in the enterprise, a proportionate and respectful balance between work, family and leisure, a greater diversity of human resources, the application of the principle of equality for remuneration and career prospects, the participation in benefits and formulas of corporate ownership, as well as the awareness of the capacity for professional integration and safety at the workplace.

Businesses have an essential role to play on several levels: first of all helping to define training needs through a close partnership with local managers and human resources offices that develop those education and training programs aimed at facilitating passage of young people from school to the world of work through the enhancement of training and a translation of this in practical application. In addition, establishing an environment conducive to training throughout the whole working life, more particularly for less educated, less skilled and older workers.

ENI is an interesting case for this area of CSR. ENI represent one of the biggest italian company and operates in the energy, oil and natural gas sectors. Given its varied and widespread activities, it must focus on a number of aspects of the lives of its employees, and specifically adopting programs aimed at health safety and its prevention, well-being and continuous control and protection of its employees. We can learn from what was published in the 2008 sustainability report, that Eni devotes great effort and resources to protecting the safety of its people, of the communities in which it operates and of the production sites. This commitment led to an extremely positive performance in that year, with an improvement in almost all the company's safety indicators. The result is the consequence of long-planned activities, such as further dissemination of the safety culture, new methods of analysis and reduction of process risks, interventions on critical sectors (traffic accidents and contracting personnel).

The two fields where you have the most accidents and consequently where there is a higher prevention of road accidents and that of contractors. In 2008, accidents from road accidents to employees were significantly reduced, which are one of the major causes of in work fortunes in Italy and abroad: 55 in 2006, 94 in 2007 and 34 in 2008. This result, the best ever, was achieved with the intensification of the prevention policies on the use of vehicles.

In Italy it is implemented the progressive renewal of the vehicle fleet with more innovative and intrinsically safe vehicles has increased the training activity, through the safe driving courses, and the frequency of monitoring of heavy

vehicles. ENI also pursues its commitment to guarantee the protection of the health of its people, of the communities living near its facilities and all those who come into contact at different times with the activities. The complexity and variety of the situations in which ENI is operating requires the definition and application of elements to refer to in order to consolidate and increase performance in the field of health and prevention such as policies, adherence to international principles and conventions, management and internal control systems, company regulations and tools for sharing knowledge.

In addition to health there is prevention. Eni uses a series of tools for the management of prevention, extending the prevention standards concerning the protection of health in work environments, in relation both to work risks and those related to the local context, the latter particularly for abroad.

One of the primary objectives of ENI related to employing support is that of enhancement of all people, in different ways depending on the characteristics of every segment of the population. Particular attention is dedicated to recruitment and development of young people with an excellent training background and the enhancement of professional experience and skills. ENI had interwoven a network with Italian universities and MBAs International. This allowed on the one hand to establish collaborative relationships teaching and providing recruitment actions targeted on degrees of interest (in particular engineering and economic disciplines) avoiding waste of time, resources and money, and on the other hand to carry out qualified scouting on the market for the purpose of recruiting suitable people for specific roles.

1.6.4 Environment

As fourth area of action we find the "environment", argument that will also be dealt in detail in the following chapter.

In general, a reduction in the consumption of resources or of polluting emissions and of waste can lead to a whole reduction of the impact on the environment by the company. This strategy can benefit the company by reducing its energy bill and waste disposal costs and lowering the cost of raw materials and measures against pollution. Moreover it is something that a company has to deal with if it is inclined not to destroy the world in which it operates and therefore makes

money. Some companies in fact have observed that less exploitation of resources can lead to an increase in profitability and competitiveness.

With investments made in the environmental sector, everyone win, there is a win-win solution either for the company that for the environment. A series of other measures aimed at companies are therefore defined: the creation of a program of assistance to comply with current legislation, able to help companies understand the needs in environmental issues and then implement appropriate and efficient policies, then flanked by the development of harmonized national systems, concerning award concessions to companies identified for the good environmental performance promoted for example also through agreements with volunteers.

Companies use to interact with their surronding environment and there is a relation between the local natural environment and the capacity of the company to attract workers in the region where it is rooted. In addition, and fundamentally, companies can be the source of many polluting activities: noise, light, water pollution, air emissions, soil contamination and all the ecological problems related to transport and disposal of waste. This is why the most sensitive to protection from these environmental factors often intervene both in the modification and cleaning of their production processes and in the ecological education within the community in which they act.

1.6.5 Human rights

The fifth point is the fundamental topic of the management of the CSR, being the starting point from which this came to life. we talk about "human rights". Specifically, however, the synthesis posed by Socrates concerns some well-defined aspects of all those that human rights could include.

In fact, we face the trend towards outsourcing work through subcontractors and supplier management, which makes companies more dependent on the way in which the latter respect health and safety standards. The propensity of companies and organizations to include health and safety criteria in defining the rules for calls for tenders has made it possible to develop general schemes based on uniform needs that must be respected from training or health and safety management programs by contractors, thanks to which a third party can carry out the "certification" or the initial approval of the contract and check the implementation

and continuous improvement of such program.

Businesses are being aware of the fact that their image regarding social security can be harmed by the practices of their partners and suppliers throughout the production chain. This is particularly the case of large companies that have outsourced part of their production or services and may have taken on additional social responsibility towards their suppliers, their staff and companies in general, who are often in developing countries, in which certain standards and awareness do not yet exist.

Businesses have to deal with thorny issues: how to identify the circumstances in which their field of responsibility differs from that of governments, how to check that their business partners respect their core values and which approach and working method they should implement in countries where human rights are frequently violated. Businesses and sectors of activity increasingly adopt codes of conduct relating to working conditions, human rights and environmental protection, in particular for subcontractors or suppliers. They do this for different reasons, particularly to improve their image and limiting the risks of a negative consumers' reaction. However, these codes of conduct should not replace national, european and supranational legislation and binding provisions, which are mandatory and guarantee minimum standards taxable on everyone, while codes of conduct and all other voluntary initiatives can only complement and promote higher content standard for members, not binding.

It is also increasingly accepted that the impact of a company's activities on human rights of its employees and local communities exceeds the labor rights framework. This is for example the case of situations of insecurity in which companies work with state with law enforcement agencies known for their tendency to violate human rights. Although they can manage to promote international labor standards and codes of conduct which the effectiveness depend on how they are applied and on the checks they are subject to. Codes of conduct most used are that one which can be applied to subcontractors working for several multinational companies, obliging them to respect multiple and varied criteria regarding salaries, working hours and other conditions of activity.

Codes of conduct should be applied to all levels of the organizational and productive chain. This is why managers, human resources and communities local authorities are constantly trained, to obtain an effective implementation of the codes. Furthermore, the accent must be placed onan approach that insists on the

progressive and continuous improvement of the rules and of the same code. It is also necessary a continuous verification of the application and compliance with that codes.

This verification must be conceived and implemented according to carefully defined rules and regulations which should comply with the organizations and actors who carry out the so called a "social audit". Supervision, which must involve stakeholders, such as public authorities, trade unions and NGOs, is important to ensure the credibility of codes of conduct and obviously the most efficient implementation, and it is also appropriate guaranteeing greater transparency and better mechanisms for the production of social relations in the codes of conduct.

Apple is an interesting case for this area of CSR. This is because most of Apple's production takes place outside the company itself, off-shoring or through contracts with third parties, out-sourcing. All aimed at cost savings to maximize corporate profits. Therefore this necessitates a company policy that best protects workers' rights, specifically abroad. It is in the CSR Company Supplier [15] that a careful and detailed description of the criteria of protection are established, related to child exploitation, adequacy of wages, non-voluntary work, minimum and maximum working hours, remuneration and freedom of association, all aspect which represent those rights that risk being challenged in those countries where Apple has the majority of its production facilities.

As for Taiwan, Apple has most of its suppliers in this country, and is one of the largest users of contract workers, asking for collaboration from Filippine, Thailand and Vietnam workers, in order to mitigate problems of labor shortages, with minimum costs. In November 2009, a workshop was held with Taiwanese suppliers to share the results of the monitoring of the agencies' work and the on-site management procedures of foreign workers. In 2010, the objectives were to continue to extend these practices to prevent non-voluntary work and to adopt the best practices taught and demanded by suppliers.

1.6.6 Product

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[15] https://www.apple.com/supplier-responsibility/

Finally the last point is that one regarding the "products". In fact, even with regard to the development and continuous improvement of the product and its standards, one can be socially responsible. The Integrated Product Policy is a good example of an approach that empowers a partnership between public authorities and businesses. Integrated product policy is based on an examination of the impact of products throughout their life cycle and requires a dialogue between companies and other stakeholders to identify the most effective and least costly strategy, carrying out a constant check of the possible consequence that it could have on environment. This is why in the environment sector this policy can therefore be considered as a solid reference framework for the promotion of corporate social responsibility.

Great commitment in the sector is reported in the H & M Sustainability Report, the company lends an increasingly growing and conscious attention of consumers towards the environment, which has become the motivation of the continuous improvement of products, an improvement that involves a wide range of aspects of the same. Is in fact reported by the company itself: "We see a growing interest and awareness of environmental and social issues among our customers. They question where their products come from, how they are made and, increasingly, what they are made of."

The company wants to offer a product that is always better in terms of quality, with the use of materials that are increasingly eco-sustainable, with the higher wearability, increasing functionality and with maximum security based on the lowest possible presence of chemical additives.

1.7 International legal support

Companies looking for a formal approach to CSR, could find a reliable support by internationally recognized principles and guidelines, in particular we can cite as legal sources for the implementation of CSR: the newly revised OECD governing principles for businesses multinationals, the ten principles of the United Nations Global Compact, the guidance norm on social responsibility ISO 260000, the ILO Tripartite Declaration on Multinational Enterprises and Social Policy and the UN Guiding Principles on Business and Human Rights. This nucleus of

principles and orientations are internationally known and represent a global framework for CSR.

Based on these principles and guidelines, we can say that CSR covers human rights, labor and employment practices (such as training, diversity, gender equality and workers' health and wellbeing), environmental issues (for example biodiversity , climate change, resource efficiency, life cycle analysis and pollution prevention) and the fight against corruption. The involvement and development of communities, the integration of disabled people and the interests of consumers, including privacy, are also part of the CSR program, including the promotion of social and environmental responsibility through the supply chain and the dissemination of information are recognized important crosscutting issues. The UN Guiding Principles on Businesses and Human Rights provide that the responsibility of companies in order to respect these rights refer to those internationally recognized human rights understood, at least, like those expressed in the International Charter of Human Rights and the principles concerning the fundamental rights set out in the Declaration on Principles and Fundamental Rights in the Work of the International Labor Organization (ILO).

Specifically, we can analyze what was said by the ILO, which defines CSR as "... the way in which companies take into account the impact of their activities on society and in which they affirm their principles and values both in their internal methods and processes, as well as in their relations with other actors. The CSR is a voluntary initiative, which depends only on the company and refers to those activities that goes beyond the mere observance of the law ". The ILO can play an important role in CSR as the labor standards and social dialogue central elements of the ILO's activities, which represent also two fundamental aspects of CSR. In fact most of the CSR initiatives and in particular the codes of conduct, are inspired by the principles of ILO international labor standards. The ILO Conventions, once ratified, become binding for governments that have to adapt their internal legislation to implement them, although not binding on businesses, the ILO Conventions principles can be a guide for business conduct but not an imposition. In parallel must be said that ILO plays a decisive role in the promotion of dialogue between governments, workers, employers' organizations and in providing assistance and tools to better understand the job dimension of CSR.

For ILO, the two main points of reference on the CSR are: The Declaration on Fundamentals Principles and Rights at work[16] . It establishes the obligation for governments to implement the principles contained in the fundamental labor rights of the ILO; and the Tripartite Declaration of Principles on Multinational Enterprises and Social Policy (MNE Declaration[17]). This is a guide on business behavior for governments, ILO constituents and businesses.

Another focus to analyse is the one of the European applications of these international standards regarding CSR, in fact the EU Commission has adopted a communication on policies and voluntary work in which it recognizes corporate voluntary activity as a direct expression of corporate social responsibility[18] .

The Commission also promotes the three principles of good tax governance such as transparency, information exchange and fair tax competition in relations between States. Therefore, companies are encouraged, where appropriate, to take action to implement these principles. At the same time it must also be said that it is desirable that the development of CSR be guided and supported by the companies themselves. In fact, public authorities should play a supporting role through a smart combination of voluntary political measures and, if necessary, complementary regulation, for example to promote transparency, create market incentives for responsible behavior and ensure corporate accountability. Businesses must therefore have the flexibility to innovate and develop an approach to CSR that is appropriate to their situation but at the same time appropriate to national and international political regulation. Many companies, however, appreciate the existence of principles and guidelines supported by public authorities, to have a parameter on which to measure their policies and performances, and to promote a level playing field.

The EU is committed to promoting European interests in the development of international CSR policies while at the same time ensuring the integration of internationally recognized principles and guidelines into its CSR policies. In order to promote a level playing field at global level, the Commission wants to intensify its cooperation with Member States and partners to promote compliance with internationally recognized principles and guidelines and to ensure mutual

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[16] https://www.ilo.org/declaration/lang--en/index.htm
[17] https://www.ilo.org/empent/areas/mne-declaration/lang--en/index.htm
[18] Communication on EU policies and volunteering: recognizing and promoting cross-border volunteering activities in the EU", COM (2011) 568.

consistency. This approach also requires EU member states' companies to intensify their efforts to comply with these principles and guidelines. The governing principles of the OECD are recommendations addressed by governments to multinational companies. The Commission welcomes the accession of non-OECD member countries to these principles and in addition to having received the support of governments, the guiding principles can rely on a particular mechanism of implementation and complaint: a network of national contacts established by all the acceding countries, which can help businesses and individuals interested in solving practical problems, including through mediation and conciliation.

The Commission intends to monitor the commitments made by European companies with more than 1000 employees to take into account, in carrying out their activities, the internationally recognized principles and guidelines on CSR and the ISO 260000 social responsibility guideline standard.

On the other hand, improving the consistency of relevant EU policies on business and human rights is a key challenge. A better implementation of the UN Guiding Principles will contribute to the achievement of the EU objectives related to specific human rights issues and core labor standards, including child labor, forced labor of prisoners, trafficking in human beings, gender equality, non-discrimination, freedom of association and the right to collective bargaining. A process involving companies, partner countries and civil society actors, in particular human rights organizations and, is going to raise awareness of the challenges companies face when operating in countries where the State fails to fulfill its duty to protect human rights.

The guiding principles of the United Nations cover three pillars: the duty of the state to respect human rights; the responsibility of companies to respect human rights and the need to have access to effective remedies. This is why the internationally recognized CSR guidelines and principles represent values that should be apply by the countries in which companies have to deal with them, and so hopefully, everywhere.

Chapter 2: CSR: business strategy and application tools

2.1 CSR necessary for business development

Nowadays, with an increasingly competitive and globalized market economy, which obliges the company to seek the integration of economic success with social cohesion and environmental protection, Corporate Social Responsibility has become not just a general practice, but almost a necessity for the development of the enterprises. In fact, an increasing number of companies promote social responsibility strategies in response to a series of social, environmental and economic pressures. The aim is to send a signal to the various stakeholders with whom they are in contact: employees, shareholders, investors, consumers, public authorities and NGOs. And is in this way that companies invest with the aim of increasing their profitability with their own voluntary commitment.

Therefore, organizations are always looking for tools and methodological approaches that increase their competitive advantage by transferring value to stakeholders. The company's ethics, and in particular the ethical behavior towards the internal collaborators, as well as of the entire production chain and of its production cycle, represents the ideal strategy to achieve the objectives of competitiveness and economy pursued by the company.

In the current phase of economic evolution, companies have to operate in a context with an higher degree of complexity. As a result, the strategic behavior of companies has changed over time. The issue of flexibility has become relevant, which imposes an ever-increasing decentralization, of both decision-making power connected to standard operations of the company and strategic decision-making power. Decentralization, in fact, involved not only decision-making structures, but also the production apparatus, distributed throughout the territory in multiple units of smaller size, characterized by less complexity of governance and often located in places where environmental factors of convenience are present. (labor costs, taxation, etc.). Furthermore, the research for efficiency has pushed companies towards a careful analysis of the level of performance with which they were able to carry out the different phases of the production cycle.

Outsourcing phenomena have thus occurred. Outsourcing consists of the transfer abroad, in various forms, to other productive organizations, of those activities that are not convenient, in terms of costs and quality, to realize within their own structure. To this must be added the problem of insufficiency companies to independently manage the level of knowledge that is necessary to achieve the productive combination and support innovation, to compete successfully in the global market.

It can be said, therefore, that today the company is at the center of "a network of relationships" with various social interlocutors that bear witness to the distinct moments of openness towards the environment; it can not, therefore, exempt itself from operating through systematic collaboration with the individual actors of the global scene, institutions or productive organizations, cooperative companies, public administrations, foundations, associations, NGOs, etc. This collaboration with company stakeholders is necessary to manage social and environmental issues that influence the company's competitiveness and its role in the economy and society. In fact, the achievement of economic management is linked not only to the achievement of satisfactory internal processes of transformation, but also to the effects that derive from the "quality of relationships" that the company has been able to establish with its suppliers, customers, financiers and with the institutions of reference that represent what is called the "external area of the company".

The bigger the companies are, the greater is the need and the capacity for self-regulation to define more effective legislative and regulatory systems. The multinational companies, in fact, affirming their social responsibility and assuming on their own initiative commitments that go beyond the regulatory and conventional requirements which they must comply, strive to raise standards related to social development, environmental protection and respect for fundamental human rights, by adopting an open system of governance, able to reconcile the interests of the various stakeholders in the context of a global quality approach and sustainable development. This attitude, which finds its basis in the adhesion of companies to concept of social responsibility, it is promoted essentially by large companies, but also by other types of public and private actors. Social responsibility can therefore be understood as the attempt of the "business" to contribute to economic and sustainable development, throughout the involvement of employees, local community and society in its broadest sense. The

commitment made by companies that decide to follow the model of social responsibility is expressed in an ecologically and ethically correct behavior, as they also invest in human and environmental capital. It is hoped that "eco and ethical compatibility" become the two fundamental principles of the strategic orientation of the company and find application in all the areas of business management. For many companies this is a new field of action which requires a long-term evaluation. The economic impact of Corporate Social Responsibility can be divided into direct and indirect effects. For example, direct positive results can derive from a better work environment, which translates into greater commitment and greater worker productivity, ie they can derive from effective management of natural resources. Instead, the indirect effects are the result of the growing attention of consumers and investors, which improves the image and competitiveness of the company. This is why the reputation of a brand can suffer from the criticisms made regarding its commercial practices. This situation can harm fundamental aspects of the company, such as its brand or image. Corporate Social Responsibility is an increasingly essential factor for being competitive in a given market and obtaining a competitive advantage in line with its basic strategy. Socially responsible practices, in fact, allow managing change and reconciling social development with greater competitiveness. The need to adopt more concrete measures is evident to ensure that CSR is not only an essential tool for operating in the market and for facilitating access to it; but because it becomes part of the culture of the economic subject and as such is fully integrated into the long-term strategy, thus finding its natural space in the value chain. CSR also requires understanding the impact of social dimensions of the company and its ability to increase productivity and so implement a strategy. The model of the diamond, shown in the image, is an example that shows how companies depend on the external conditions in which they operate. The interdependence between an enterprise and society should be analyzed with the same tools used to analyze the competitive position, which develop a strategy.
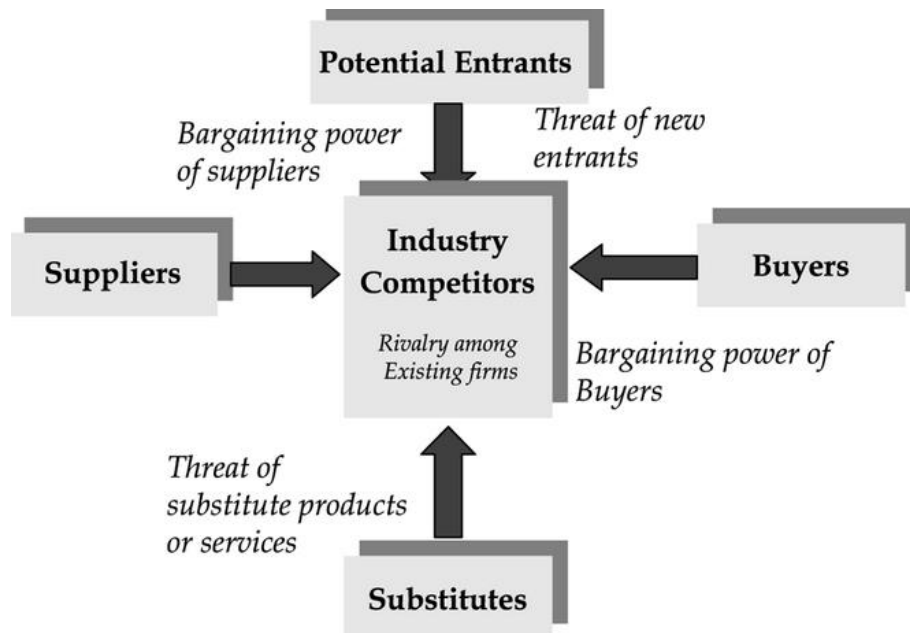
After having done an analysis of the context in which to operate responsibly, the steps to define the appropriate CSR policies are the folloing:

1. identify the points of interdependence between company and society;

2. choose the social issues to be dealt with, not only on the basis of the economic return that can be achieved, but on how much and how the company can affect it, creating a shared value;

3. define the company's social agenda, so that it does not limit itself to reducing damage, but can strengthen its strategy through social progress;

4. integrate internal and external variables, combining the CSR policies linked to the value chain with those deriving from the competitive context, increasing the impact of both on the company and on the company's competitive ability;

5. inserting the social dimension into the value proposition, so that the social impact is an integral part of the business strategy.

Moreover CSR' initiatives could regard two different sections of actions: the internal dimension and the external dimension.

The social responsible practices which regard the *internal dimension* refer to the following areas:

- "Human resources management" that cope with the attention and investment related to staff. Intervening in fields such as:

    o continuing education and training;

    o salary levels;

    o working time;

    o equality and non-discriminatory practices;

    o prospects of professional integration.

- "Health and safety at work". It concerns the adoption of voluntary measures that must complement legislative obligations, with the aim of developing a culture of prevention on larger scale. In this context, the actions that a company can implement are, for example:

    o the care of the guarantees offered by the supply chain in terms of health and safety at work and selection of suppliers that takes them into account;

    o improving the level of product safety.

- "Adaptation to transformations" (corporate renovations) in order to mitigate its social impact through:

    o attention to participation and involvement of stakeholders;

    o the adoption of professional reconversion policies;

    o partnerships for local employment and social inclusion.

- "Management of natural resources and effects on environment". To achieve

this, it is necessary to manage the use of natural resources and of the (chemical) products directly used in production, in order to reduce their environmental impact by:

- o the reduction of the consumption of resources, of polluting emissions and of waste;

- o paying attention to the impact of products throughout their life cycle;

- o the adoption of environmental management systems and audits certified by accredited bodies;

- o improving the environmental performance along the entire production chain.

Going on the *external dimension,* it refers to what extends beyond the perimeter boundary of the enterprise and concerns a complex multiplicity of relationships. In fact, the company is operating in a network of interdependent relations in the areas related to:

- • "Local communities", which can result in a series of socially responsible behavior. Eg:

  - o development of relationships and creation of local partnerships;

  - o complementary professional training, investments and other activities carried out in the field of education on social, environmental and cultural issues;

  - o activities (including communication) and territorial initiatives on social, environmental and cultural issues;

  - o promotion of corporate volunteering;

  - o cultural and sporting sponsorships;

  - o donations.

- • "Commercial partnerships, suppliers and consumers", such as:

- o sensitization of suppliers to the adoption of principles of social responsibility and selection of the same based on their behavior;

- o support for commercial partnerships that take into account the application of socially responsible behavior throughout the organizational-production chain;

- o attention to meet customer expectations regarding quality, safety, reliability, respect for ethical criteria, environmental protection of products and services;

- o transparency and ethics in relations with suppliers, customers and business partners (anti-corruption behavior).

- "Human rights", core of the CSR departement, could intervene especially in the case in which the company operates abroad (production relocations, supply and commercial relations abroad), it can adopt a series of behaviors responsible in defense of human rights:

  - o attention and control of compliance with the ethical criteria in the production chains at a global level;

  - o fight against corruption;

  - o adoption of codes of conduct and verification of their application also along the supply chain.

- "Environmental concerns at the global level", also this is a supporting aspect of the CSR. Companies may incur situations concerning environmental issues with global repercussions. Therefore transnational companies must take on a socially responsible behavior not only at European level but also internationally. They can, for example:

  - o encourage an improvement in environmental performance throughout the production chain;

  - o use European and international environmental protection tools related to management and products;

o investing in third countries in compliance with their social and economic development.

It comes clear that CSR represents a fundamental intangible scheme for companies, which increases the competitive advantage on the market, positively influencing long-term profit and the tools that companies can adopt for the evaluation of the activities undertaken in the social field, whether they are related to the internal dimension or to the external dimension, are varied. Among these the Social Report, the Environmental Report, the Sustainability Report, the Code of Ethics, the Social Marketing, the Ethical Finance, the Monitoring of the supply chain (SA8000), are certainly more useful for integrating corporate social responsibility, and we'll see them below.

2.2 Fundamental certification for the CSR

If the social pressure put in place by NGOs and various interest groups is undoubtedly one of the main factors that have encouraged the introduction of codes of conduct, it is undoubtedly also the engine that has driven many companies to use monitoring and certification. One of the tools that best express the attitude towards corporate responsibility of companies is precisely that of certifications. A socially responsible company uses these tools to "certify" that their business strategy is aimed at ethical, sustainable and responsible values. Therefore, some of the most important certifications and the main tools that appear to be closely linked to the concept of CSR, will be shown below:

- The ISO 9001 and ISO 14001 certifications refer to the company's management systems to monitor the objectives and results of the choices they made. Regarding the ethical or environmental quality of the products this certifications do not impose anything, but serve two purposes: to ensure that the organization is able to maintain what it promises in contracts and offers (ISO 9001) and demonstrate to the market and the public to know their environmental impacts and to manage them in a appropriate way (ISO 14001). The UNI ISO 26000 Guideline has filled a gap in the ISO system, in the field of Corporate Social Responsibility. It is in fact the result of the broader

international consensus reached among the experts and the main stakeholders and was developed with the aim of encouraging the adoption of best practices in the field of social responsibility throughout the world. The standard represent the results of a general agreement on relevant aspects such as the definitions and general principles of social responsibility; the crucial issues that need to be addressed in terms of social responsibility; the integration of social responsibility into the overall activities of an organization. The aim is to help organizations contribute to sustainable development, to encourage them to go beyond the mere respect of laws, to promote a common understanding in the field of social responsibility and to integrate other tools and initiatives for social responsibility, but not to replace them. First of all ISO 26000 is a Guideline and not a standard: this means that it will not be certified by a third part on the model of quality management systems or health safety environment, but a guide of concepts, principles and practices related to social responsibility enterprise. It provides a new definition of social responsibility, a kind of responsibility from an organization for the impacts of its decisions and activities on society and the environment, through ethical and transparent behavior that contributes to sustainable development, including health and the well-being of society; takes into account the expectations/interests of the stakeholders; is in compliance with applicable law and consistent with international behavioral standards; it is integrated throughout the organization and put into practice in its relations.

- OHSAS 18001 is an international regulatory standard created to assist companies to formulate targets and policies for the safety and health of workers in accordance with current legislation and on the basis of the potentially dangers and risks in them workplace.

- SA8000 [19] is a standard promoted and managed by the US private association "Social Accountability" (from which "SA"), that today is the basis of the "ethics" certification. It is a voluntary standard that defines the requirements that entrepreneurs must meet in the workplace and the need to have a

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19 http://www.sa8000.info/

management system that ensures compliance with requirements such as: the prohibition of child labor, forced labor, non-discrimination, freedom of association, safety and health at work, an adequate and decent salary.

- OEKOTEX 100-1000 [20] is an important and specific trademark owned by a private association of European laboratories that exclusively regulates the presence of dangerous chemicals in the textile world, from raw materials, to semi-finished and finished products, in all stages of processing.

- ACCOUNTABILITY1000 (AA1000) is a standard developed by the Institute of Social and Ethical Accountability (ISEA) to promote the adoption of the principles of CSR, providing assurances to stakeholders regarding the quality of an organization's accounting, auditing and social and ethical reporting.

- ENVIRONMENTAL PRODUCT DECLARATION (EPD[21]) is an authoritative certification based on a very popular scientific method. A Swedish public body connected to the Ministry of the Environment manages it and the method applies the provisions of the ISO standards, reconstructing in detail the contributions of resources, consumption, emissions of everything that is used and consumed in the life of the product.

- WORLDWIDE RESPONSIBLE ACCREDITED PRODUCTION (WRAP) it is one of the most important social certification programs in the clothing industry. As stakeholders and consumers are always more aware on the problems related to working conditions in factories that produce clothing, demonstrating their social conformity is now contributing significantly to building a positive image of the company and the brand. The lack of organization of a risk management and ethical violation process can obscure the reputation of the brand and cause economic damage. It is therefore

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20 https://www.oeko-tex.com/en/splashpage/index.xhtml

21 https://www.environdec.com/

important for the company to have an ethical protocol to ensure that the products are manufactured in compliance with the law and international requirements, as well as in responsible human and ethical conditions.

- GLOBAL ORGANIC TEXTILE STANDARD (GOTS[22]), which is a disciplinary means of international certification for organic fibers. It represents a traceability scheme of raw materials that also includes social responsibility requirements. Regarding this certification there is an interesting and perfectly fitting example: the certified Gots wool in Living Kitzbühel shoes that it is a collection of home footwear and boots designed by Lanificio Moessmer SpA, a wool weaving that has been active for over a hundred years in Brunico (Alto Adige) and famous for the production of fine fabrics.

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22 https://www.global-standard.org/

The choice of GOTS certified wools, allows to define when a textile product can be recognized organic and regarding the Living Kitzbühel footwear it leads to the production of footwear with particular characteristics: the certified wool comes from organic farms and chemical additives and/or dyes are easily degradable. Furthermore, the GOTS certificate ensures that the fundamental points of the ILO (International Labor Organization) are fully respected throughout the production chain. Lanificio Moessmer SpA also intervened on the production processes through technical solutions for heat recovery, water purification system and self-production of energy through its own hydroelectric plant and photovoltaic panels placed on the roofs of the company.

- BLUESIGN STANDARD was born in Switzerland and it is based on 5 pillars: resource management, consumer safety, and emissions into the atmosphere, emissions into the water, health and safety in the workplace.

- ECOLABEL [23] is a communitarian trademark that represents the ecological label established by the European Union. It contains specific criteria related to the absence of certain substances in the final products. Founded in 1992 with the adoption of the European regulation 880/92, it is a voluntary instrument for those products and services that meet ecological and performance criteria established at European level. The achievement of the mark constitutes, a certificate of excellence that is only issued to those products/services that have a reduced environmental impact. The criteria are defined at European level by product/service groups, using the "cradle to grave" approach that detects the impacts of products on the environment during all phases of the life cycle. The aspects analyzed, in particular, are energy consumption, water and air pollution, and waste generation, the saving of natural resources, environmental safety and soil protection. Currently, 23 groups of products/services, including the footwear sector, can be apply for the European Eco-label and the number of products that have obtained the European Ecolabel is constantly growing all over Europe, with Italy leading the footwear industry. From a research carried out on the Ecolabel catalog,

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23 http://ec.europa.eu/environment/ecolabel/

there are 42 Italian footwear products equipped with the European ecological label, made from five different shoe factories. We can carry out two orders of reflections from this number: firstly, the data confirms the complexity of the "shoe" product and the difficulty in making it suitably eco-compatible in all its parts. Secondly, ignoring the possible difficulties arising from very stringent criteria necessary to obtain the mark, it can be said that the path to be taken in a sustainable sense is still so long for the footwear companies. The Fratelli Soldini Shoe Factory, founded in Arezzo in 1945, is the first Italian footwear company that obtained, in 2001, the Ecolabel brand. The ecological label given to Soldini footwear indicates, in particular: the absence of heavy metals and toxic residues, and therefore the minimization of the risk connected to allergic reactions deriving from chemical substances; a minimal presence of metals and formaldehyde, made possible by the containment of water dispersion and atmospheric pollution during production processes; and the use of packaging from recycled material.

In the context of the certifications shown, should be noted that the most widespread at international level are the WRAP, SA8000 and GOTS, which have some points of contact but also multiple differences. For example, if all three regulations provide for the evaluation of ILO conventions for the protection of workers, the SA8000 has no environmental requirements, the WRAP standard limits itself to referring to the current legislation for the sector; on the other hand, GOTS emphasizes environmental issues.

2.3 Instruments and codes of conduct of the CSR

Regarding the codes of conduct we have a series of method of assessment internationally accepted divided by specificity and application, relevant as the certifications mentioned above.

- LIFE CYCLE ASSESSMENT (LCA) is an objective method for assessing and quantifying energy and environmental loads and the potential impacts associated with a product-process-activity throughout the entire life cycle,

from the acquisition of raw materials to the end of life. Internationally, the LCA methodology is regulated by the ISO 14040 series standards, according to which a life cycle assessment study includes: the definition of the objective and the scope of the analysis (ISO 14041), the compilation of a inventory of the inputs and outputs of a given system (ISO 14041), the assessment of the potential environmental impact related to these inputs and outputs (ISO 14042) and finally the interpretation of the results (ISO 14043). At the European level, the strategic importance of adopting the LCA methodology as a basic tool and scientifically suitable for identifying significant environmental aspects is expressed in the Green Paper COM 2001/68 / EC [24] and COM 2003/302 / EC[25] on Integrated Product Policy.

- REACH, this regulation is in force in the European Union, is a registration and evaluation of chemical substances, active since June 2007, which defines the ban on the use and marketing in Europe of substances and compounds that are toxic or considered to be risky for textile articles (aromatic amines, heavy metals, formaldehyde, etc.) in order to guarantee workers and end-users the safety of textile articles with which they come into contact. REACH is the integrated registration system, evaluation and authorization of chemicals that aims to ensure a higher level of protection of human health and the environment. It establishes the European Chemicals Agency (ECHA) to which it entrusts a coordinating and implementing role throughout the process: all manufacturers and importers of chemicals must identify and manage the risks associated with the substances they manufacture and market. REACH also includes an authorization system to ensure that substances more dangerous are adequately controlled and replaced by safer substances or technologies.

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24 https://www.eea.europa.eu/policy-documents/com-2001-68-green-paper

25http://ec.europa.eu/transparency/regdoc/?fuseaction=list&coteId=1&year=2003&number=302&language=it
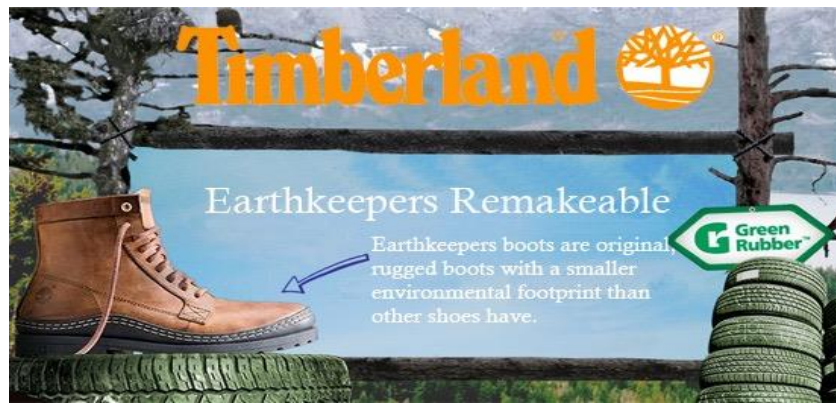
- EMAS is a community eco-management and audit system, initials deriving from Eco-Management and Audit Scheme and is voluntary, defined by Regulation (EC) no. 761/2001[26], for companies wishing to undertake to evaluate and improve their environmental efficiency.

- The CARBON FOOTPRINT [27] and WATERFOOTPRINT is a system that measures the amount of carbon emitted by the product in the course of its life and the term Carbon Footprint have assumed the generic meaning of "ecological footprint". One of its variants is "carbon neutrality", that is when the producer offset its emissions according to a controlled scheme. Recently, the publication of ISO / TS 14067 establishes a unique worldwide reference for the Carbon Footprint of Product (CFP), this represent an important step for companies and consumers interested in promoting the production and purchase of products with low CO2 emissions throughout the entire life cycle of a product, from the extraction of the raw material to the use and final disposal. Having a single global reference available can also represent a simplification in commercial terms and an economic advantage for companies that do not have to respond to a multitude of different national standards for CFP.

  The Water Footprint is the analogue of the carbon footprint, but linked to the consumption of water resources.

  A good example aimed in this sense is that represented by the company "Timberland" that has decided to leave an ecological footprint in the market in which it acts.

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26 https://publications.europa.eu/en/publication-detail/-/publication/612766f5-fa3c-453b-b6a9-8d8c27fd1982/language-en

27 https://www.carbonfootprint.com/

Since 2005 Timberland has introduced tools to measure and communicate its energy impact and its carbon footprint compared to greenhouse gases. At the end of 2005, the company first developed nutritional labeling, an eco-labeling for some lines of footwear and carried out a study on energy consumption and emissions, which showed that more than half of the energy used in making a pair of shoes was absorbed by the transformation and production of raw materials, even before starting the manufacture of the shoe itself. In terms of energy consumption, the retail phase was immediately after the production of raw materials, while energy consumption for manufacturing operations was in third place, ahead of consumption related to transport. With the nutritional label, Timberland provided a first measure of the environmental impact associated with the production of a pair of shoes. Timberland has also introduced the Green Index, a "rating" system able to measure the ecological footprint of the footwear produced, which is communicated to consumers through a specific information box affixed to the product package. Similar commitments, economic, of form and substance of the company have certainly innovated and raised the reputation of the brand in the last decade.

- CLEAN CLOTHES CAMPAIGN [28] is active in monitoring and reporting unsustainable working conditions.

- CSR MANAGER NETWORK is the association that gathers the professionals that at every type of organization dedicate themselves, full-time

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28 http://www.abitipuliti.org/

or part-time, to the management of problems socio-environmental and sustainability related to company activities.

- BUSINESS SOCIAL COMPLIANCE INITIATIVE (BSCI) is an initiative promoted by the Foreign Trade Association, FTA, and is aimed at the supply chain and is developed in accordance with the main guidelines on CSR (ILO, Global Compact, OECD guidelines). Demonstrating commitment to improving working conditions is one of the objectives of the Business Social Compliance Initiative. Sensitivity to the social cost of labor is increasing always more and this trend must not catch unprepared producers, importers and distributors in implementing a process for managing risks connected to the supply chain to ensure compliance with acceptable working conditions from ethical point of view. The discovery of illegal practices or in contrast with the ethical principles of work in the supply chain can reduce brand reputation and lead to lower financial results. Thus, through the BSCI, the objectives are pursued to improve the credibility of companies, make available an internationally applicable monitoring that avoids controls that are often redundant and inefficient, in fact in 2010 BSCI authorized 16 certification bodies and 644 enterprises to facilitate this process.

  The BSCI application is based on a step-by-step approach that takes into account the development conditions of each supplier and the countries in which it operates. The code provides for a monitoring system with bodies accredited by the Social Accountability Accreditation Services, SAAS, in which the SA800 certification is recognized as equivalent. Most of the audits and subsequent audits are mainly concentrated in China and the database contains more than 20,000 checks all over the world but mostly concentrated in countries such as China, Bangladesh and India (6%).

- ETHICAL TRAINING INITIATIVES (ETI) is an alliance of companies, NGOs and workers' unions launched in the UK in order to promote the improvement of working conditions, such as the BSCI, this too is based on the main conventions and declarations on human rights and workers. ETI aims to integrate the ethical approach in all company' activities.

- BALANCED SCORECARD (BSC) consists of a methodology for strategic control developed by Robert Kaplan and David Norton since the 1990s. This tool translates mission and strategy into a set of measures for the corporate performance that constitutes a management system based on four pillars: financial structure, customers, internal processes and growth.

- ICEA [29] instead is an Italian Institute for Ethical and Environmental Certification.

- FAIR LABOR ASSOCIATION, FLA, is a non-profit labor rights organization and is an initiative that involves all levels of society, colleges, universities and civil organizations to improve working conditions around the world by promoting membership to national and international labor laws.

- FAIR TRADE INITIATIVE [30] is an international initiative committed to developing forms of fair trade in various sectors.

In this regard we have the example of Patagonia, a Californian outdoors clothing company that have started a partnership that rewards responsible production. They had produced Fair Trade Certified items starting from the Fall / Winter 2014 collection, expanding the selection of garments for the following collections.

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29 http://icea.bio/

30 https://www.fairtrade.net/
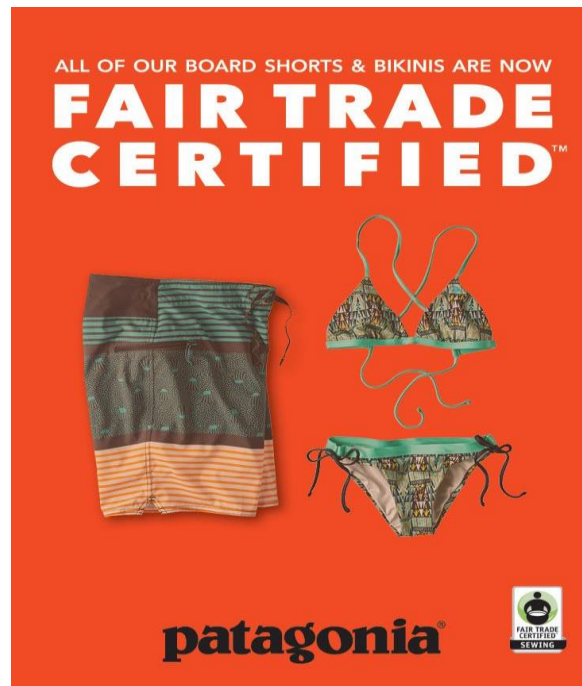
The products have been packaged in factories monitored and certified by Fair Trade USA based on rigorous social and environmental standards and consumers use to have the guarantee, with a view to transparency and controls carried out independently, that the Fair Trade Certified products purchased are made in safe working conditions, by workers who can make their voices heard and receive a fair salary. In practice, all this will result in the payment, for each Fair Trade Certified product sold, of a bonus directly in a special fund for employees. The latter then decide collectively how to spend the money, based on what they consider the priority needs of their community, from scholarships to emergency relief funds in case of disasters, from medical assistance to transport. Employees will also be able to put to the vote the opportunity to cash for themselves the bonus, equivalent of a full month's salary or more. The ultimate goal is to radically change the entire manufacturing sector. For this Fair Trade USA has dedicated the last four years to the development of a standard certification program for garments.

- CLEAN CLOTHES CAMPAIGN (CLEAN DRESS CAMPAIGN[31]) finally is active in monitoring and reporting unsustainable working conditions.

Given such a wide range of tools for sustainability and business ethics, it should be emphasized that the environmental and social certification systems observed so far, even if compared to the codes of conduct, impose the need to respect more parameters stringent and objective, still have some gaps. Consider, for example, the question of the voluntary nature of many rules and the fact that certification companies continue to play a key role because they are paid for the granting of certification by the companies that request it. In fact, examples of cases are known, in particular in China, where companies that had obtained certifications that they did not deserve were reported. It is therefore clear that the road ahead is still quite long, but in the last decade like never before the world is proving to have woke up and took an active, and no longer passive attitude towards the respect for our planet and for those who lives on.

2.4 CSR and Communication theory

The communication of the sustainable business missions of companies is obviously linked to all the SDG's, representing the contact channel between the companies and the stakeholders. Through it it is possible to spread the messages that the united nations engaging with the sdgs is willing to carry on. We find point 4 "Ensuring inclusive and equal quality education and promoting lifelong learning opportunities for all", this goal is easily disseminated through targeted campaigns as the objective 10 that look for the "Reduction of inequalities" of any kind, or the point 13 in recent times strongly felt regarding the climate change and the efforts that all humanity must make in a cooperative and peaceful way for the future of all of us, for future generations and for our planet. These issues are obviously heavily treated by some companies, the most committed to environmental sustainability and respect for workers without any kind of discrimination but surely the most felt by the fashion industry is the fifth objective of the UN:

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31 https://cleanclothes.org/

"Reaching gender equality and empowerment of all women and girls". Gender inequality is one of the major obstacles to sustainable development, economic growth and poverty reduction and as the fashion world is purely colored in pink, it is clear that the issue is strongly felt and defended, with strong campaigns that cry out for change and with demonstrations on the road, during the fashion shows and publicities now no stop for at least a decade.

In today's interconnected society, very near to the reporting issue, organizations are challenged also by another important and so fell aspect, the one of the new "social" communication structures and internal processes of decision making, communication and sense making; accordingly, process and practice approaches to organizational communication as well as public relations and stakeholder management are constantly changing. In parallel, organizations are stimulated to rethink their values as corporate citizen and meet their social responsibility. Assuming that every organization related interaction can be described as process of organizational self-structuring and that, furthermore, every interaction in an organization and between organizations is operated communicatively, so we state that every responsibility is allocated and taken communicatively. Inspired by core values like trust, transparency and dialogue, communication management has to be refined to move with the times. At the intersection of CSR and Communication theory a new concept of integrated CSR communication arises, fueled by Public Relation theory as well as concepts of managing responsibility. It is a very complex process that needs to reach a multiplicity of highly diversified stakeholders: from consumers, to investors passing through local communities and to workers themselves. This is way the socially responsible company often works by activating a double channel of communication: an internal one, towards members and investors and an external one, probably the most important one, and towards the consumers, activating different languages and relations.

So the way to communicate one's own business strategy is today one of the winning cards on which socially responsible companies aim, because it is precisely through a correct communication that the company transmits the values and the business ethics. This dimension of the business-consumer relationship therefore becomes increasingly important. Communication is a fundamental phase of the social responsibility process, as communicating what you do allows you to get the benefits already fully underlined in the first chapter: among others,

stand out from the competition; develop and maintain stable and lasting relationships with stakeholders business; strengthening the identity, values and mission inside and outside the company; create reputation and trust in the long term; maximize the benefits of adoption of socially responsible strategies and behavior.

Now a day, a new communication paradigm is increasingly emerging and it seems to have very little similarity with the more classical one. As exhibited by Nicoletta Cerana, expert in social communication and sustainability, CSR communication is characterized by some peculiar characteristics[32]:

- Values ethically founded: these are the solid foundations and the starting point to which one the company's orientation must be inspired and so on also the respective communication, defined through a conscious and coherent process by the management.

- Symmetry and listening: it is more and more a two-way communication, a constant dialogue between the company and the stakeholders, focused on listening as it is a vital moment that gave the possibility to the company to receive messages that come from different subjects, to reduce misunderstandings and try to align their goals with the requests of the interlocutors.

- Systemic approach: regard the horizontal involvement of all the subjects directly or indirectly interested in the business, internal and external, with which deep relationships are established from a long-term perspective, rather than limited to the single transaction, rather that limited to the single transaction.

Communicating CSR is a duty for the company: without communication it is not possible to make known their ethical commitment and trigger that virtuous circle leads to awareness of the subjects on the theme and the adoption of similar behaviors from them.

Technology, moreover, played an essential role also for companies, allowing to pursue continuous improvements in the environmental performance of the product

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32 "Comunicare la responsabilità sociale. Teorie, modelli, strumenti e casi d'eccellenza",chapter 1, Nicoletta Cerana, Franco Angeli editor, 2004;

without compromising the functional characteristics of the offer, and sometimes improving them: technological progress, together with new business models, effectively makes sustainability indicators "communicable".

In this regard the best example possible is the one of the "Patagonia" company that since ever had oriented them mission toward a sustainable economic future.

Patagonia is an outdoor clothing brand founded in 1973 in Ventura, California, by the will of Yvon Chouinard, an internationally renowned climber, motivated by his great passion for mountains and nature. A brand created with the aim to help earth, as we learn from the company's mission and vision and the many activities it carries out. Patagonia, in recent years, is in fact considered one of the most sustainable companies in the world for attention to the environment and its employees with human working conditions, flexible hours, health care and decent payments. The company mission reflects the lifestyle of the founder: to create high quality products by adopting a series of eco-friendly measures. Patagonia is faithful to the commitments made by choosing only partners and suppliers able to guarantee the same social-environmental values by rejecting relationships with companies that do not meet the standards set by the company.

It is for these reasons that their marketing is completely structured in an ethical and sustainable way, addressing issues such as reuse and the fight against waste. Patagonia' garments are not made to be thrown away, but rather to resist as much as possible over time: they can be repaired or, in case the owner was tired of it, recycled. A concrete business objective strongly emphasized by company marketing.

An example over all was the advertising campaign during the black Friday of 2011 when, among all the advertisements that offered sales to push the purchase, Patagonia differentiated inviting customers, or rather people, to reflect on the senseless shopping practice wild that follows Thanksgiving Day in the United States, saying : "Don't buy this jacket".

Critics and unbelievers could think of a marketing strategy based on

environmental goodness to attract the attention of consumers but Patagonia responds to criticism with concrete actions, supporting numerous associations that are fighting to protect our environment and with donations that are not considered by the company as charity but as the price to pay for doing business, what the Californian brand calls "Earth Tax".

The claim "Do not buy this jacket" has broken the rules of marketing that promotes the purchase and not the other way round. Patagonia's promise was not to buy clothes if there is not the real need but to fix them. A promise kept by the action to offer support for the repair of broken clothing on the website, directly in the shop but also for a period with an on-the-road support: a tailor camper that has toured major European cities. A promise carried on at all costs. Like when Patagonia, choosing to use only organic cotton in its technical garments, announced in advertisements that prices would increase to keep company profits stable, but also to not use pesticides in agricultural areas and make drinking water. Which was the consumer response? Sales increased so much that in 2016 the Canadian brand led to a profit of $ 7,500,000.

2.4.1 The greenwashing trap

Without communication, CSR cannot assume the role it should in the consciousness of those who intend to practice it, but not even in the thought of who should be benefit. Communicating means, therefore, divulge the behaviors

actually implemented by the company for the benefit of its own stakeholders, society and the environment, It could be define as "green marketing" acting as a sustainable link between producers, suppliers and consumers, and as a central element on which fashion companies must focus their attention despite the CSR communication is still not widespread among the fashion industry, which activating ethical behaviors are not often equipped to communicate them adequately outside falling sometimes, not always accidentally, into dangerous greenwashing trap.
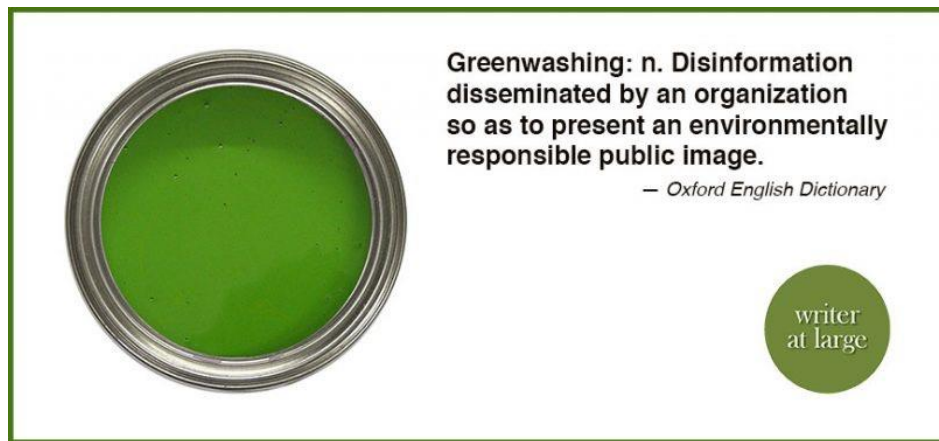
The term "greenwashing" is born in the context of environmental communication and refers to the will to deceive, emphasizing the environmental credentials of a company when these are groundless or irrelevant. There is literally limited to "wash of green" some activities related to sustainability practices for the sole purpose of cleaning up one's own image, but without the presence of a genuine commitment behind it.

There is a delicate balance between the disclosure of the behaviors actually implemented and the use of communication tools and initiatives for mere advertising purposes; falling into the temptation to use excessively emphatic words and images to support the good work of a own company can produce immediate benefits, but it can turn into a boomerang for the company reputation when the subjects become aware of the falsity and lack of consistency of messages with actual reality. A distorted and opportunistic communication, flanked by behavior absolutely contradictory, can only be a generator of negative feelings, with harmful consequences also on the levels of competitiveness and profitability of same the company.

Therefore, it is not enough to launch sterile advertising campaigns, but first we need to make sure that we have proven and demonstrable elements available. It is necessary, as underlined Giampietro Vecchiato, to be more and more careful to the veracity of the information as to be ready to respond to the social control that is becoming stronger over the years.

Vecchiato remembers us that to take the risks of untruthful communication underhand is counterproductive, not only for the single organization, but for all that more in general, regards sustainability and its communication; greenwashing contributes, in fact, to create distrust in consumers, damaging both the credibility of the single company that has committed the error and, more broadly, the professionalism and reliability of those who deal with sustainable solutions.

Once the problem has been highlighted, it is worth asking how this can be avoided. For communication in the strict sense of it, the 10 rules are reported by Vecchiato and should be followed in order not to run into the danger of greenwashing:

1. Always check the information with the technicians;
2. Do not lie, in order to build relationships of trust;
3. Know yourselves, so, understand what happens inside the company;
4. Pay attention to the language and the words used;
5. Demonstrate its sustainability, possibly with certifications;
6. Be supported by professionals with the same ethical vision;
7. Verify and constantly monitor behaviors;
8. Pay attention to different audiences;
9. Listen before speaking, or pay attention to the needs of others;
10. Do not be in a hurry to communicate.

These are fairly simple guidelines, which have to do especially with the common sense. What emerges is the fact that it is right, indeed fundamental, that the company communicate and make known its commitment to responsible development in order to obtain the support of external stakeholders, but must do it correctly and not exaggerated otherwise it will be not very credible and, instead of getting support, it will only be subject to criticism and disapproval. It is therefore necessary that behind the communication there are values, strategies and practical practices and the dissemination of these aspects takes place in a clear and transparent way, supported by specific indicators that allow to measure their

effectiveness; in order to be credible, the company should not surprise us with an unrealistic declaration or communicate what it would like to do, but rather have to say what it really does, demonstrate, support and argue, provide data, insights and precise information on your choices. Consistency, truth, transparency, clarity, concreteness, verifiability: all this is required above all in the light of the scenario current situation where access to information is simpler than in the past and the subjects are becoming more and more able to distinguish if upstream there is a real commitment of the company or if it is exclusively greenwashing.

For fashion companies, the need to invest in technologies and production processes capable of reducing environmental impacts, increasing safety for consumers and preserving workers exposed to the most dangerous phases of the production cycle, does not mean only comply with mandatory regulations that require measures to limit the impact of environmental impact, but also invest in intangible assets such as reputation and social prestige. On the other hand, until recently, transparency and dialogue have not been the strengths of the fashion industry, which, on the contrary, has based its communication more appealing to consumer dreams and the power of images than to their choice and substance production processes.

A socially responsible company therefore tries to put into practice a communication of its values by trying to emphasize the environmental performance of products and services that until recently has never really been considered as a strategic asset of fashion companies. So it is something new that green communication begins to take on a value that is more anchored to the effective productive and organizational capacity of companies, which must deal with the awareness of the final consumer.

2.4.2 Main communication's instruments

The initiatives and the methods for communicating social responsibility are multiple and in recent years have experienced a notable development both from the quantitative point of view and from the qualitative and methodological point of view. The range is now quite large and includes very different tools for origin, purpose and implementation dynamics; all are suitable, even if with their diversity, to make known the practices and the commitment of the company in

this direction. Therefore it is difficult to say which ones are to be preferred in absolute: it is in the dialectic of the different situations and relationships that the expectations emerge, the strategies of the enterprise take shape and the objectives to be pursued, the ways that can be used to implement it emerge. Most of all a brand must monitoring the process and so demonstrating that have actually undertaken a certain path rather than another. Although their adoption does not have positive effects on short-term profitability: it contributes to increase intangible capital over the medium and long term, and in terms of know-how, reputation and motivation, provided that good intentions are verifiable concretely. Communication tools can be internal and external. The internals are inherent in the business reality and are gradually adopted through the modification of already existing CSR governance tools, closer to the needs of the company' business. The two main internal instruments for the management of social responsibility that are purely strategic and that is used by companies to insert in depth the orientation towards CSR are: the Charter of Values and the Code of Ethics.

The *Charter of Values*, codifies the values and principles of reference assumed by the company in the exercise of its mission. The creation of this document remains an entirely spontaneous choice and the guidelines are not completely stringent, but leave room for future revisions and improvements. The motivation behind its adoption lies in the need for an explicit and responsibly shared enunciation of some essential ideal aspects to conform behavior choices; therefore, the creation of the paper is born through the awareness of the role that the company has taken from its origins and that it continues to maintain, also making use of the dialogue between its various interlocutors. Since there is still a vague unambiguous identification of the values to be treated for the drafting of the document, the following are recognized as being most commonly shared internationally:

- Principle of the social contract (moral agreement between companies and stakeholders);
- Principle of effectiveness (consistency between results and expectations);
- Efficiency principle (maximum result between costs and benefits);
- Equity principle (distribution of benefits based on stakeholder role);
- Principle of correct conduct (compliance with the social contract);
- Transparency principle (dissemination of positive and negative details of the company performance);

- Principle of honesty (commitment to respect the laws);

- Principle of responsibility (assumption of responsibility in the case of non-total fulfillment of the social contract);

- Principle of stakeholder involvement and participation (establishment and maintaining communication with the interlocutors);

- Trust principle and good reputation (long-term cooperation basis term between company and stakeholder);

- Principle of continuous improvement (achievement of the objectives setexceeding them);

- Principle of leadership (privileged position within the environment of reference).

These values can be interpreted, in whole or in part, as guidelines; voluntary selection will thus become characterized by the structure of the manifesto of values.

The Code of Ethics is linked to the fact that companies are made up of people and it is based on the ethical attitude of individuals that can really support an orientation towards CSR. The Code of Ethics can be defined as one declaration of the set of rights, duties and responsibilities of the company in the management of business to stakeholders and as an explanation of the rules of conduct to which employees must abide. It provides guidelines for acting in an ethical and responsible manner, respecting the rights of individuals and the needs present in society and can take various forms depending on the mode of adoption (companies or sectors), the scope covered (focus on human and labor rights, the environment, protection of shareholders, customer satisfaction, etc.) and of the articulation and completeness. Generally the structure of the Code of Ethics is developed on five levels:

- The ethical and social principles that interpret the corporate mission and indicate its the most correct way for its realization;

- The ethical rules for company relations with the various stakeholders;

- Ethical behavior standards that expose principles that can be found in the Charter of values, such as: moral legitimacy, equity and equality, protection

of the person, transparency, impartiality, protection of the environment and health;

- Internal penalties for violating the rules of the code that they are usually provided for by national collective labor agreements and include disciplinary sanctions, suspensions or dismissals;
- Tools and organs to control the application of the code: usually the implementation of the principles contained in it is entrusted to an ethics committee that has the tasks of spreading knowledge and understanding of the document in the company, monitoring its effective activation, receiving reports on violations, carry out investigations and impose sanctions.

The style with which the Code of Ethics get drawn up is particularly concise and formal, with the use of a normative language; in fact, it is not a document that aims to intrigue and attract the reader's attention, but is a series of principles that is scrupulously consulted by anyone who has formal relations with the organization. All stakeholders must accept this document, respecting the conducted explicitly by the same along the entire production chain; according to this vision, the function of the Code of Ethics appears to be a preventive type, since the various interlocutors of the company undertake to respect the behavior reported on the document, even before starting the real work relationship. Beyond that, the voluntary acceptance of the Code of Ethics as a whole becomes a real contract with legal value.

2.5 CSR managers: yesterday, today and tomorrow

There are many aspects that contribute to making the role of CSR manager a diversified employment within organizational contexts. Starting from the educational paths and the professional background and how the role is newly established, reason why they did not exist within the standard organizations and companies set by other managers or departments. Therefore we are witnessing a strong "personalization" of the role and activities, since there were few references to which to rely on, until a few decades ago, so the role was often interpreted

according to one's own inclinations and above all in line with the organization's needs.

This path is starting to change for the young professionals who start to work today in CSR department, being able to take advantage of training courses, contributing to organizational processes in the meantime structured and referring to role-models already existing within companies. We are therefore witnessing a process of initial institutionalization of the role, with respect to which the current CSR managers emphasize both the benefits, linked to the greater recognition of the figure, and the potential risks linked to the stiffening and loss of creativity in the interpretation of the role.

To date, in general there are six employment rhetoric that represent the role of CSR manager in a diversified way:

- An "engine of change": thinking to his job as a support function, which can help the company to reorganize the way you do business. He also defines himself as a innovator, an opinion leader and an accompanist to change;

- A "rational and business-oriented" technician who concentrates above all on the economic advantages of CSR activities, the definitive proof that CSR contributes to the economic well-being of the company;

- A «prophet»: it is considered an anticipator of macro-trends, a vanguard. It shows strong confidence in the future success of the cause CSR within companies and uses it as an argument to support their work;

- "Idealist and value-oriented": the bearer of a certain needed sensitivity and empathy within the company. It is aware to the consistency between the personal values and his own work, which he describes as a mission;

- A "controller of the CSR": emphasizes the reporting of social and environmental performance, also in a strategic key for the planning and identification of areas for improvement. However, do not forget to highlight the most serious aspects of reporting;

- «Polyhedral»: conceives itself as "multi-tasking", and CSR as a transversal function. He has competences in various sectors and functions that allow him to intervene in the processes, but he does not lose the ability to abstracting himself and study the corporate framework from a external and integrated perspective.

For the majority , the most relevant issues in the current CSR agenda are represented by integrated reporting, seen as the future of reporting, even if when one falls into company realities, caution is noted in the implementation of this tool; the sustainable development goals and the theme of human rights, felt and treated by all but with a clear concentration in the multinationals operating in sectors and countries potentially at risk.

For a near future, greater leadership of CSR managers is desirable through an increased capacity for intervention involving local managers and collaborators within the organizations in which they operate and in defining the objectives related to these two issues at institutional level and within bodies International. The development of tools for stakeholder engagement, the current problems in the world of work and the evolution of legislation concerning CSR are further issues reported as relevant to the work of CSR managers in the future.

A managerial model used by many companies to stimulate continuous improvement processes and at the base of many certification processes starts from the assumption that for the achievement of the maximum quality and efficiency a methodology is needed that will structure the logical path to follow within the four-phase organization:

1. PLAN, which is the phase in which the definition of problems and objectives is activated, task planning, assignment of responsibilities;
2. DO, which is the phase in which the plan is carried out;
3. CHECK, which is the phase in which the results are measured, verifying if they meet the objectives, if they work, if they solve the problem or if they cause problems and side effects;
4. ACT, which is the phase in which, if the desired objective is achieved, the change is stable.

It reconciles the economic objectives with the contribution that the company can give to the community, to the territory and to all the stakeholders. The corporate figure that brings the culture of sustainability into the company, taking care of its social responsibility. The skills of the CSR Manager were divided into two types: vertical and horizontal. The vertical ones are managerial and technical skills, ranging from organizational skills to leadership. The horizontal ones, on the other hand, relate to social and soft competences, that is to say, to relational and

communication skills. The CSR manager must combine all these skills in his figure, thus having a complex and multifaceted role, which must reconcile ordinary business management with a strong innovative drive, which accompanies the company towards change, anticipating trends and gathering the signals of business evolution. The csr manager is an innovator.

Chapter 3: CSR in the fashion industry

3.1 Premises for a responsible fashion system

In a society like ours, characterized by an extremely consumerist lifestyle, the question of social, economic and environmental sustainability should be taken into consideration and be a conditioning element of daily choices. Consumerism and sustainability were seen as two incompatible sides but to date it has been shown that is not possible to consider one by ignoring the other. Thinking of solving the problem by avoiding the consumption or purchase of goods is a naive solution considering that buying is an important part of our daily life. On the other hand, it is not possible to be blind to the amount of information and data that reach us through the media: sustainability is an extremely current topic that become indispensable for the protection of our species and of the planet. In particular the field of fashion and clothing and environmental and social sustainability practices that concern the production, distribution and consumption of clothing. In this regard, the field of fashion and clothing is in close contact with environmental and social sustainability practices concerning the production, distribution and consumption of products.

These needs require innovative business, design and production models in the fashion industry, with a view to ethic and sustainability. These need to be supported by new ideas, new languages and new tools such as the sharing of design processes, an open and transparent communication, analysis of cultural and symbolic patterns of consumption, a re-elaboration of the products used, aspiring to the elimination of chemical agents, limiting waste all compatible with environmental and social balance. Despite the fashion changes of season in season, it is now a fact that sustainability remains a constant trend in companies and indeed, growing, so much so that it can be considered a fixed point at the base of the company strategy for a sector worth trillions of dollars. The combination of fashion and sustainability has proved successful for competitiveness and success.

The 2008 post crisis scenario has been characterized by a deep change in consumption patterns of fashion and luxury goods. The new preeminence of

product forced companies to re think their supply chains and to move from opportunistic deals with their suppliers to strategic partnerships. Indeed the concept of quality must be strictly related to the issues of trace- ability, and country of origin; companies need to care both about their employees' needs and environment protection It's worthy to notice that fashion companies declare more and more a sensitivity towards the so-called Corporate Social Responsibility (CSR). Fashion has always been synonymous with beauty, attention to aesthetics that ennobles the product, the ability to satisfy a desire even before a need. The "beautiful and well done" is the cornerstone of the excellence of fashion. However, in recent years, under the pressure of increasing investments in branding (communication and integration policies downstream through the opening of single-brand stores), many companies have resorted to a more and more focused and productive delocalization of production. looking for the maximum cost advantage. This has resulted in products and brands that are increasingly visible but often impoverished in the qualitative content, where the imagine has taken the place of the substance, with an overall depletion of the production chain and an increasing banality of the product, up to phenomena of real social dumping. Social dumping is an expression of the negative meaning used to describe a temporary or transitory transfer of work to a country or a geographical area in another country where labor costs are lower also due to the lack of recognition to workers of the rights of the Social status (social security, health care, etc.) normally recognized in industrialized countries. In this way, employers benefit from cost savings and potentially increase profit by penalizing workers' rights.

The questioning of the traditional logics of production and timing, the delocalization of production and the globalization of the supply chain, as is known, are irrevocably transforming the fashion system in the direction of an increasingly stringent quality and innovation constraint on all the plans: from the most strictly organizational to the process and product, from the technological and intangible contents, to the commercial and consumer relationship. This happened because behind the glamour, the fashion industry is characterized by long working hours, monotonous tasks and hard labor conditions. These working conditions can pose some serious ethical issues if they are not addressed and there is where Corporate Social Responsibility strategies matter in addition to environmental

concerns, strongly linked to fashion industry. Fashion brands are currently moving towards the fast fashion, a new trend within the industry that challenges the way fashion companies used to manage fashion industry requirements and working conditions without generating ethical issues. This study aims to analyze the conditions that lead fast fashion companies, to create good working conditions for their employees, keep the pace of the fashion industry and remain ethical companies throughout this process, without exploiting its employees and respecting the surrounding environment. In this perspective, the sector is moving towards new managerial models that are able to give greater voice to values linked to the protection of the environment, culture and workers' rights: in short, the idea of a company that It also places values such as ethics and sustainability at the center of its interests, all along the fashion supply chain.

It should be stressed that despite the great interest in the theme of corporate social responsibility in the fashion system and the resonance that also takes on media and communication, to date it does not seem possible to identify a unitary and clear body of CSR and development sustainable within this economic sector.
The fashion world has always been a means of communication, it launches trends and creates trends, consequently this has certainly been identified as one of the best transmission channels for what concerns the responsibility that a model company should adopt in an environmental sense, respect for human rights, workers and so on. Everyone, however, applies these strategies in an appropriate manner adding the desire to stand out in the industry thanks to the extravagance and obviously effectiveness of their approach to CSR.
The debate on the role of social responsibility arises in fashion as in other sectors, as we saw in the first part of this work, from the belief that today it is necessary to focus on the "social" role of the company, just starting from the failure of the model of development that until some years ago has been based on the ultimate goal of achieving immediate financial and economic results. We can therefore say that corporate social responsibility, even in fashion, starts from the idea that "a long-term economic equilibrium in companies can only be achieved if the short-term economic objectives that can not be renounced for the remuneration of capital and labor are integrated, with other non-economic objectives that refer to

the relationship with the environment, society, culture, the media, institutions, legislation and above all the dimension of values and ethics [33]".

It should be noted that a specific definition of the concept of CSI in the fashion industry couldn't easily be found in the literature; in fact, the first contributions, dating back to the nineties, refer mainly to recommendations for companies in the direction of customer satisfaction, through the meeting between social expectations and ethical profit.

More recently, Marsha A. Dickson, Suzanne Loker and Molly Eckman give greater specification to the definition of CSR in the textiles and clothing sectors: "social responsibility places major emphasis on day-to-day action within business related to product sourcing, employee treatment, working condition[34]".

But again, the definition does not cover in detail the different phases of the fashion system and the particularities of the supply chain. Thus, taking as an example the Triple Bottom Line theory, the authors of the above text begin to consider a CSR model that takes into account financial, social and environmental performance.

3.2 The Triple Bottom Line theory

The Triple Bottom Line theory, or Triple Approach, is a principle by which companies, with particular attention to fashion industry, should make corporate decisions that simultaneously pursue three objectives: social equity, environmental quality, economic prosperity.

33 "The responsible fashion company, integrating ethics and aesthetics in the value chain", Francesca Romana Rinaldi e Salvo Testa, chapter 2, paragraph 2.6, September 2014;

34 "Social responsibility in the global apparel industry" Marsha A. Dickson, Suzanne Loker, Molly Eckman, Fairchild Books editor, page 24;

This concept was introduced for the first time by the English sociologist and economist John Elkington with his SustainAbility Ltd[35]. Is an approach based on the threefold dimension of the economic activity of a company that underlies not only the achievement of profit, but also the respect for the rights of workers and the community, as well as the protection of the environment. With regard to this last profile, in particular, the Triple Approach proposes to incorporate the concept of sustainable development in the assessment of environmental performance, through environmental indicators and targets. Them model evaluates the entire product cycle (from raw materials to the disposal of products) and the stakeholder network; it is oriented on a work-centric perspective, according to which it is not enough to understand and respect the norms of the countries where the factories are located, but we must also take into account the needs and desires of the workers, in a vision that is defined dynamic, because the CSR in fashion is driven by the continuity of the action to obtain the results.

Doing this, the traditional concept of bottom line (the total profit or loss of a company at the end of a particular period of time) is exceeded as an exclusively economic indicator and the traditional concept of sustainability as a purely environmental factor.

The European Commission has defined the "Triple approach" as the "conception according to which the overall performance of a company must be measured according to its combined contribution to prosperity, the quality of the environment and social capital". For definition, sustainability is evaluated according to three guidelines: the economic one, which refers to the ability to

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35 http://sustainability.com/

generate wealth and, therefore, to ensure the survival and development of the company, the social one, to be understood as responsibility towards the various subjects internal and external to the organization, the environmental one, in the sense of attention to ecological balance.

According to this method, the entrepreneur must opt for development policies that correctly balance the three directives and set a point of equilibrium between them. The optimal balance to guarantee the long-term development of the company, therefore, is not the one that mechanically ensures the greatest possible profit immediately. Indeed, in the short term, it may also result in a decrease in the economic profits of the company, as it is in the long run that the choice of optimal balance will guarantee the company that social consensus that will protect it from global boycott initiatives by part of consumers or from attitudes of hostility to public authorities.

Going back to the model evaluates by the authors, the entire product cycle (from raw materials to the disposal of products) and the stakeholder network; it is oriented on a work-centric perspective, according to which it is not enough to understand and respect the norms of the countries where the factories are located, but we must also take into account the needs and desires of the workers, in a vision that is defined dynamic, because the CSR in fashion is driven by the continuity of the action to obtain the results.

Doing this, the traditional concept of bottom line (the total profit or loss of a company at the end of a particular period of time) is exceeded as an exclusively economic indicator and the traditional concept of sustainability as a purely environmental factor.

Through a study conducted within the education system in the world of textiles and clothing in 2006, the three experts then come to define corporate social responsibility within the T&C sectors, through three main dimensions, which try to include the entire stakeholder system associated with the fashion industry and product life cycle.

The CSR in the fashion system is mainly represented by the concepts of ethics and economic sustainability. In fact, the first dimension of CSR in the textile and clothing industry is based on a business activity that "balances ethic and morality

with profitability, which is achieved through accountability-based business decision and strategies" [36].

In this dimension must be included the objectives that a responsible company intends to achieve, how it reaches them and finally the way in which the CSR is integrated with the decision-making processes and with the company policies.

The second dimension is linked to the company's orientation towards the environment, people and society. The socially responsible enterprise is first interested in the well being of people both as individuals and as members of society: at work, at home, in larger communities, being at the same time interested in the environment. Ultimately, being a responsible business requires a system that is largely focused on the interactions between people, processes and environments involved in the production phases.

The third dimension of CSR refers to the areas in which companies must focus on improving their results. They are represented by the safety and security of working environments, the reduction of pollution and consumption of natural resources, the well-being of consumers, human and labor rights, price levels, the quality of a product. All these elements must aim to reduce the social and environmental impact.

In the responsible fashion industry, therefore, the environmental and social context are continuously in dialogue and the actions put in place by the companies must constantly try to respect their principles and needs, on the one hand, pushing towards the reduction of the environmental impact, the exploitation of the territory and the reuse of resources and materials, on the other, moving in the direction of economic and social development of the territory in which they operate and in respect of workers, their rights and their well-being. In short, it is a continuous exchange between the company and the environmental and social context in which it is inserted.

Rinaldi and Testa tried to expand the Dickson, Loker and Eckman theory, combining a consumer centric perspective with a work centric perspective, giving great space and importance to the issues of transparency and traceability, based again on three main variables: ethics, aesthetics and economy. Variables that this

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36 "Social responsibility in the global apparel industry" Marsha A. Dickson, Suzanne Loker,

Molly Eckman, Fairchild Books editor, page 188

time too, link fashion with different contexts: economic, social, environmental, cultural, media.

Was in this sense that Simon Zedek, writer and advisor focused on business and sustainability, founded the organization AccountAbility, describing four relevant stages within the fashion industry for the development of a mature and effective Corporate Social Responsibility: Latent, Emerging, Consolidating, Institutionalized.

In the first phase, the evidence about some social issues such as failure to comply with labor and labor standards is brought to light by interest groups and non-governmental organizations. But often the arguments to support and the advanced requests appear weak and therefore the business communities in general tend to reject or ignore such problems and only some leading companies are beginning to experiment with new solutions. Social responsibility does not develop much in this phase and in the "emerging" one, but the launching of more and more common strategies by some companies in the fashion system leads to the phase called "consolidating", which is being pushed more and more by interest groups and more aware consumers. In this phase, norms, voluntary certifications and a series of commercial practices related to CSR are starting to emerge. Finally, in the phase defined as "institutionalized", sustainability and responsibility practices become more and more mature and those that were once define as "best practice" become an ordinary and expected part of the corporate action.

3.3 Environmental sustainability

In fashion industry, a vision linked to the assumption of a development model that is able to overcome the crisis of the current production structure and the environmental pollution, undoubtedly goes in the direction of an expansion of the potentiality linked to the recycling and reuse of products and to the research of solutions techniques and materials that could prolong life and convert the intended use at the right time, transforming, for example, products perceived as waste or at the end of their life, in new raw materials or in new products; all in the direction of reducing the environmental impact of the production chain and supply chain.

It should be remembered that in many phases of textile production we assist the use of substances which are often chemical or non-biodegradable and which pose

a risk for the environment, let's consider the processes of washing wool, dyeing or bleaching and finishing, including the use of chromium, nickel, formaldehyde, today governed by REACH (Registration, Evaluation, Authorization and Restriction of Chemical Substances) which regulates the production and use of chemical substances based on the effects that may have on the health of consumers.

Despite it can not be considered one of the most critical environmental sectors, but the production of the fashion system involves, therefore, the emission of polluting substances into the atmosphere and in to the water and also the waste process of residues, which in part can be classed as residues toxic-harmful. Furthermore, must be considered the impacts upstream of the production process, so the production and the first processing of the raw material, as well as those related to the use of the product and its disposal that obviously have them consequences into the surrounding environment. The growing interest in the environment by socially responsible fashion companies has led to talk about eco-sustainable fashion, which is characterized by care and attention in the first place in the choice of raw materials to be used in the fashion supply chain. Consider the increasing use of natural and biological fibers or deriving from renewable resources or recycled materials, to which the use of vintage second-hand products and up-cycling processes which means conversion of waste materials into new ones materials of better quality and with a reduced environmental impact. It's clear that the environmental impact of fashion can be found in each of the stages that characterize the life cycle of a fashion industry leader: textile supply; production; retail; use; disposal; transport.

It should therefore be emphasized that the openness to sustainable innovation, implemented by small and medium-sized enterprises, which is often accompanied by a great industrial history, and this is especially valid in the Italian case, country in which family-run companies have come to be known all over the world, for their attention to detail and the high quality of the garments, placing Italy among the first countries for *haute couture* and their luxury products, could become an exceptional opportunity for quality development and renewal of the system. The examples that go in this direction are not lacking, the introduction of green products has had a strong impact on the fashion industry: with green chemistry the polymers derived from petroleum with those derived from natural raw materials have been replaced, and therefore instead of replacing a toxic element

with a less polluting one, we start to use sustainable processes that also produce an ever smaller quantity of waste.
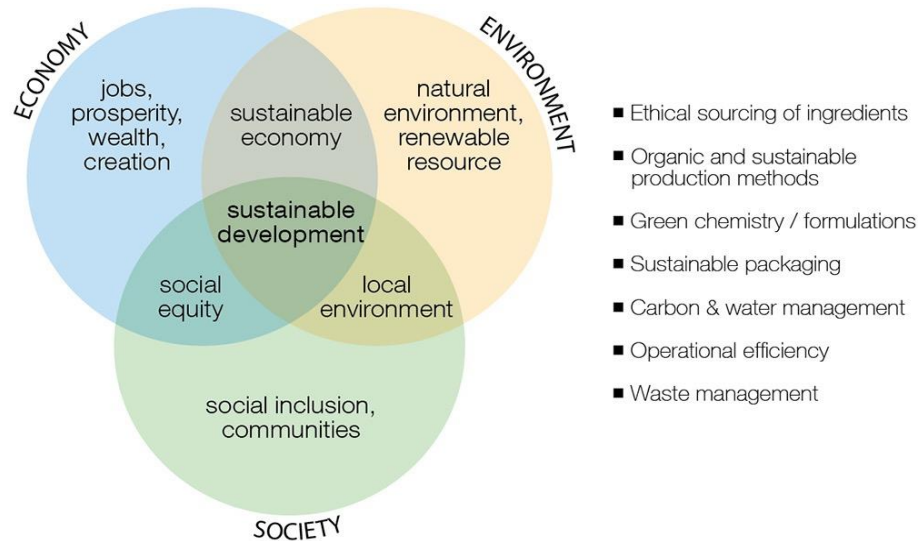
The intention is to balance with respect profit, environment and wellbeing of people, using non-harmful and bio degradable products so as not to affect the planet and the lives of those who use such products or who work closely with it. The aim therefore is to engage at 360 degrees throughout all the process, from the conception to the sale, through packaging and the publicity of it. Obviously, the use of certain raw materials, the reuse and recycling in a circular system that has as its main objective the reduction or even the absence of waste, are the basic elements of a sustainable fashion system and contribute to the development perspective centered on the most advanced markets.

The environmental impact of a T & C products is therefore closely linked to the production chain which, as is well known, also following the increasingly exasperated competition from the Asian markets, today is characterized by an increasing delocalization and a logic of outsourcing always more boosted that in turn involves the use of raw materials from an other part of the world compared to the country of origin of the company of the brand. This aspect obviously produces a strong environmental impact also linked to the need to transport raw materials or semi-finished products for long distances. So the logistic system has a very important role for what regards the sustainable management of a company;

it is in logistics, for example, that the choice of a combination of transported between ships and train to replace the aircraft, which remains the most polluting alternative, can be a road to sustainability. This element should be associated with the impact of the energy involved in the production of most of the fashion products: considering that up to 10 tons of water are needed to produce just a pair of jeans.

So reasoning from the perspective of Life Cycle Assessment (LCA[37]), thinking about the entire life cycle of products, has stimulated the promotion of significant innovative processes, aimed at reducing environmental impacts and pushed to think more concretely according to a logic cradle to cradle, thought in the belief of the real possibility to create a prosperous future with positive environmental and social effects with the need to adjust the current production model and the way in which is connected to natural resources on a daily basis, it regard to promote quality of life and abundance, without risking our health[38].

This logic expected the sustainable management of products at the end of their life, in a combination of strategies, processes, techniques that reduce the amount of waste by converting that products or giving them new life in the field of production of origin or to a new destination.

We can therefore affirm that eco-sustainable fashion can be defined as such if it pursues, within the entire production chain, the following objectives: traceability of the supply chain, reduction of environmental impact, skillful use of resources, recycling. In this sense we can make some examples of companies that tried to perform in that direction, companies examined by a Deloitte team for the so called "Toward Zero Impact Growth- Strategy of leading companies in 10 sectors".

The research has tried to identify companies that have taken real measures to really review their business plans in favor of a sustainable growth and with the biggest commitment in the application of this measures. In the research with the term "zeronaut" we describe the organizations that made the decision to try to

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37 Tool used to analyze the environmental impact of a product, an activity or a process along all the phases of the life cycle, through the quantification of the use of resources (the "inputs" such as energy, raw materials, water) and emissions into the environment ("emissions" into the air, water and soil) associated with the system being assessed;

38 http://www.flockcircular.com.br/en/cradle-to-cradle-en/;

achieve the "zero environmental impact" objective. Based on this definition, a zero-impact growth monitoring was developed, the "Zero Impact Growth Monitor (ZIG-M)", which was used to evaluate and classify the attempts made by 65 companies to become more sustainable, according to some levels: "Eureka ‚Seeing the opportunity", "Experiment, Exploring new ways of doing business", "Enterprise - Creation of new business models", "Ecosystem - Start of new and collaborative markets", "Economy - Flipping the economic system to a more sustainable state ". Only 6 companies, including only two of the fashion system (Puma, Nike, Nestle, Natura, Unilever and Ricoh) have adopted a global approach to become "zero impact companies", reaching the "Ecosystem" level and trying to integrate choices in a long-term strategic vision with the aim of making your business seriously sustainable. It should however be emphasized that none of the companies evaluated has shown to reach the "Economy" maximum level, characterized by the adoption of an effective strategy to create zero-impact growth. Finally, unfortunately, the research also reveals that many companies have adopted "green" strategies to improve their image, not to be actually sustainable.

The SDGs number 9 and number 12 are strongly linked to this topic, which correspondently treat "resistant infrastructures, sustainable industrialization and innovation" and "guarantee sustainable models of production and consumption". The first point sees investments in sustainable infrastructure and scientific and technological research to increase economic growth, create jobs and promote prosperity. Indeed billions of dollar are planned for infrastructure projects for the next 15 years, particularly in developing countries and emerging economies.

Objective 9 therefore aims to build resistant infrastructures, promote industrialization and promote innovation. It includes greater efficiency of the resources to be used and greater adoption of clean and environmentally friendly technologies and industrial processes necessary to make the infrastructures and industries safe and sustainable by 2030 (reason why this sdg's remains strongly linked also to the security of workers and to corporate welfare). Furthermore, objective 9 aims to support the development of technology, research and innovation, providing to small and medium-sized industries a greater access to affordable financial and credit services, and increasing the integration of these companies into markets by increasing and improving the labor market, thus helping more and more people with them jobs and carreers. It also aims to support

universal internet access in the less developed countries of the world, so as to create an increasingly dense network that can bring citizens from all over the world into contact.

Regarding the 12 SDG's objective we find it concentrated on the world population that currently consumes more resources than those that ecosystems are able to provide. For social and economic development that is part of the ecosystem load-bearing capacity, fundamental changes are needed in the way societies produce and consume. Objective 12 in implementing the 10-year framework of programs on sustainable consumption and production patterns aims at the ecological management of chemicals and all waste, as well as a substantial reduction in waste generation through measures such as recycling[39]. Objective 12 also aims to halve food waste, encourage companies to adopt sustainable practices and promote policies on sustainable public procurement.

3.4   Welfare and worker safety

First of all when we talk about workers right we have to take in mind the different and numerous elements that represent it: remuneration; the right to health; the standards of safety and hygiene at work; holidays and rests; the prohibition of dismissal for maternity or marriage; the principle of non-discrimination; trade union rights in general.

The issue for a fashion company as for also other kind of enterprises, have to regard the respect of workers' rights that must be seen, as well as the one relating to environmental protection issues, taking into account two important elements: on the one hand, the complexity of the production chain and, on the other, the ever-increasing shift of production itself towards emerging countries, where the rules and protections of respect for workers appear to be less binding then in West and where we face a labor cost so low that it represents one of the biggest incentives for outsourcing. To this must be added that the production outsourcing went hand in hand with the growth of interest from developing producer countries,

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39 https://www.unenvironment.org/explore-topics/resource-efficiency/what-we-do/one-planet-network

attracting foreign investments through the EPZ (Export Processing Zone), defined by the International Labor Organization as those industrial areas with incentives to attract foreign investors; but going on the ILO studies have shown how often these areas are also those in which there is no application of the most important labor standards and so in a strong contrast with the ILO conventions on the rights of workers. Just think that in Bangladesh the Export Processing Zone (EPZ) is advertised through the slogan "no union or strikes[40]".

The attention to a production in the textile and clothing sector that takes into account workers' rights has grown a lot in recent years, thanks to a massive development of movements that have strongly criticized the practices of massive outsourcing to countries with lower environmental constraints, lower respect for workers' rights. In the nineties, there was the highest peak in denouncing, in particular, the exploitation of child labor and then work more in general. The denouncement of the presence of "sweatshops" (clandestine factories or employers in the condition similar to slavery) in the countries that produced for brands, especially the US, has become increasingly intense in recent years.

The case of Saipan, considered "the worst American sweatshop", was remarkable: in 1991 a journalistic service revealed that Levi's jeans were produced in Saipan, a small Pacific island, from girls coming from China and made to work in unspeakable conditions in controlled factories from armed guards.

For Levi's it was a real collapse, for them image first of all and of course for them sales, since the company had built his own advertising, precisely on social sensitivity. To remedy, they drafted codes of conduct with which they publicly committed themselves to contracting production exclusively to suppliers who guaranteed respect for the fundamental rights of workers.

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40 "L'impresa moda responsabile, integrare etica ed estetica nella filiera" Francesca Romana Rinaldi and Salvo Testa, 2012 edition;

Despite the evident recovery of the company, it remained strongly impressed in the minds of all, and their reaction was still interpreted by many as a mere cleansing of conscience and an attempt of economic rebirth.

After this event, similar scandals invested Nike, Reebok, Adidas, Fila, and so on. In fact, many other cases of violation of workers' rights can be reported: remember the case of Nike and the exploitation of child labor, or the report of the National Labor Committee which in 2006 described the abuses of the production factories of New Balance in China or child labor in Bangladesh factories for Wall Mart and Hans.

The most recent and disturbing case was the one that invested the Benetton Group in 2013, with the accident of Rana Plaza.

Some 3700 workers toiled in five factories housed in the Rana Plaza building producing clothing for U.S., Canadian and European clothing labels and retailers, as Mango, Benetton, El Corte Ingles, Accessorize. Eighty percent of the workers were young women, 18, 19, 20 years of age. In the building there were also shops, a bank and some apartments.

The standard shift ranged from13 to 14 ½ hours, from 8:00 a.m. to 9:00 or 10:30 p.m., totaling 90 to 100 hours a week with just two days off a month.

The accident happened in the morning of 24 April 2013, 3,639 workers were refusing to enter the eight-story Rana Plaza factory building because there were large and dangerous cracks in the walls, so the owner, Sohel Rana, brought paid gang members to threaten the workers, women and men, forcing them to enter the factory and work. Managers of the five factories housed in Rana Plaza also panicked workers, telling them that if they did not return to work, there would be no money to pay them for the month of April, which meant that there would be no food for them and their children. Real psychological terrorism. They were literally forced to worked in unsafe condition.

Differently from the textile fabrics the bank on the lower floors immediately closed after cracks were discovered in the building and it was the best things to do, having had the collapse of the building just some minutes later.

At 8:45 am five generators blocked away and almost immediately the workers felt the eight-story building swinging and collapsing downward.

The result for that owners' attachment to money was 1,137 confirmed dead and over 200 remained missing.

The collapse of the Rana Plaza building in Bangladesh is perhaps one of the most severe disasters in the garment industry so far. It has led the Government of Bangladesh to relook at the safety standards and working conditions not just in the garment industry, but other industries as well.

The Rana Plaza Trust Fund was set up in January 2014, to compensate for the loss suffered by the victims. This Fund is expected to be financed by contributions from buyers (major garment brands), as well as the Government, aid agencies and private donors and after an assessment of the level of casualties, and a ILO-formulated claim validation process, the compensation amount for all the beneficiaries was determined at USD 30 million.

The project envisaged that each major brand associated with Rana Plaza voluntarily contribute to the Rana Plaza Trust Fund1 even though no formal mechanism has yet been established to determine the respective share of each brand's contribution to the Fund. Rana Plaza had five suppliers operating at the time the disaster was built, producing garments for global brands. NWS was one of these suppliers of clothing for Benetton therefore Benetton Group has appointed PwC India, committed to providing quality in consulting, tax and regulatory services, to be suggested an equal compensation framework ("Compensation Scheme") in order to determine its own contribution to the Fund.

Timeline of Benetton Group's actions and relevant events.

APRIL 24, 2013	MAY, 2013	JANUARY, 2014	FEBRUARY, 2015	APRIL 16, 2015
RANA PLAZA COLLAPSES	BENETTON GROUP SIGNS THE ACCORD ON FIRE AND BUILDING SAFETY IN BANGLADESH MAY 23, 2013 BENETTON GROUP DECIDES TO SUPPORT BRAC AND LAUNCHES THE FIRST PHASE OF SUPPORT FOR VICTIMS OF RANA PLAZA	RANA PLAZA TRUST FUND OF 30 MIO$ established by the ILO	BENETTON GROUP LAUNCHES THE SECOND PHASE OF SUPPORT FOR VICTIMS OF RANA PLAZA and announces a further contribution throught the Rana Plaza Trust Fund	BENETTON GROUP DOUBLES COMPENSATION FOR RANA PLAZA VICTIMS RECOMMENDED BY INDEPENDENT ASSESSORS (PWC AND WRAP) and applies the principles of the Accord on Fire and Building Safety to global suppliers

(DATA SOURCE: PWC REPORT 2015 - BENETTON GROUP'S PROCESSING BASED ON PWC REPORT 2015)

Tragedies like this show the total inadequacy of control systems and inspections conducted by companies without the involvement of trade unions and workers and the total irresponsibility of the production system. The denunciation of these cases has obviously involved considerable damage to the image of the companies that have therefore been pushed to adopt business strategies characterized by greater responsibility. Each of these large companies, discovered to get supplies from those who violated the fundamental conventions of the International Labor Organization, reacted by introducing a self-produced and self-controlled code of conduct. Many companies are starting to apply codes of conduct (see also the code

of ethics) that also respond to NGO campaigns for the improvement of working conditions: they introduce, in fact, obligations and criteria regarding the prohibition of forced labor, respect for the timetable work, safety and health at work and respect for pay. Programs developed by NGOs or business associations often flank the codes of conduct, see for example in the next paragraph, the BSCI code.

So a fundamental element when we talk about CSR is undoubtedly linked to the concept of human rights. Finally, again in terms of workers' well-being, emphasis must be placed on the safety and health of workplaces: as is known, the production processes of the textile, clothing and footwear sectors are characterized from a series of complex phases, of which the aspects relating to worker safety must be analyzed.

The specific factors risk that use to distinguish the production phases, goes from the use of activities of strong dexterity, which substantially technological progress is however eliminating through an ever-increasing use of computerized systems, up to the use of solvents and chemical agents, to which workers are potentially exposed. Agents that can pollute the air in the form of gases and vapors or airborne particles associated with the use of adhesives, resins, additives, activators and diluents or the use of dyeing products. There are high chemical risks, particularly in the footwear industry, during phases such as hemming, gluing (for example of the upper to the sole) and are all tasks entrusted to home workers. Even leather powders and allergens are able to determine pathologies, even serious ones. It is precisely the awareness of the chemical risk that has led in recent years to the increase of automation process, to the diffusion of suction plants in the various emission zones, to the use of isocyanate pre-polymers that have a low volatility, and therefore a lower risk of dispersion. But a responsible company runs paths that goes beyond the basic practices of reducing emissions or automating processes, having the aim of safeguarding health, well-being and workers' rights.

3.5 Fashion industry's innovative way to communicate through social media

Fashion industry more that the other entire business sector could implement an interesting social media strategy to influence consumers and producers over them social commitment. Not just though classic network as Instagram, Facebook or Twitter and with famous and costly influencer or top models, but also with an innovative channel of contact: the one of the Fashion Weeks.

In fact it was discovered as an interesting and so modern method to communicate a social commitment on the part of fashion companies. Over the 2017' Fashion Week in New York, several brands focused their fashion shows and advertising campaigns on a sustainable and respectful profit development. While in fact others are discussing the acceleration of the fashion industry, lower prices and faster production cycles, many others have chosen to launch such communication campaigns to increase their corporate social responsibility.

For example in the name of diversity over races, age and gender we find so present and committed Simone Rocha, a Dubliner designer. He had on his show four wonderful women, older than the average age of the models.

The sum of the age of these veteran models? 245 years: a perfect example of how fashion has no age and how wrong and unhealthy it is to set standards on it.

Instead, the CFDA, the Council of Fashion Designers of America, launched a campaign in time for the start of New York Fashion Week to generate awareness for the non-profit organization Planned Parenthood [41]. The initiative has been very successful both by stylists and influencers in the industry. "Fashion Stands With Planned Parenthood" was the slogan seen on the little pink brooches worn by fashion icons during NYFW. Many designers have worn them as well as proposals in their fashion shows. The #IstandwithPP hashtag launched on social networks, has received more than 40 thousand mentions on Instagram.

Going on Business of Fashion (BoF) has invited the fashion industry to join the #TiedTogether movement, a campaign that act as a spokesperson for solidarity, unity and inclusiveness and aims to raise funds for UNHCR and some no-profit initiatives.

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41 https://www.plannedparenthood.org

Stylists like Valentino, models, celebrities and influencers joined forces to support human unity and inclusiveness by wearing a white bandana during the Fashion Month.

Was also an immediate success when, at the Dior show, the simple white t-shirt with a bold writing "We all should be feminists" on. The French luxury brand has joined forces with the singer Rihanna, who recently received the Harvard University Philanthropy of the Year award and decided to donate part of the revenues to the Clara Lionel foundation, association that supports the global education and research.

We also find Diesel, a historic Italian clothing company, inspired by all by launching the colorful "MakeLoveNotWalls" campaign. The goal is clear, as is the brand's opinion: having an open mind and welcoming diversity, in all its forms.

These are just examples, but able to emphasize, and demonstrate, with which determination the fashion industry is communicatively innovating itself and is implementing within it a strong respect and attention for the social and the sustainable.

Chapter 4: Case study: GUCCI

4.1 Origin

Gucci is an Italian fashion house active in the sectors of haute couture and luxury items that is part of the Gucci Group, a division of the French company Kering. It was founded by Guccio Gucci in 1921 in Florence.

Guccio Gucci was an Italian emigrant who worked in some luxury hotels in Paris and at the Savoy Hotel in London. During his work experience he remained in close contact with some actors of the upper bourgeoisie, thus acquiring a strong sense of taste and style. In 1921 he returned to his hometown, Florence, where he began to start his business which was born as a series of small shops that produced common leather goods, but also travel items and for riding, which from the experience of working abroad assumed the brand of the delivery boy with a suitcase and a travel bag.

In the Thirties many of the Italian customers were aristocratic with the hobby of horse racing and was their requests for riding clothes that pushed Gucci to develop his exclusive icons: the miniature of the horse bite, consisting of a double ring joined by a bar, and the green-red-green weft tape that incorporates the traditional saddle girth.

In 1955 the existing brand was replaced by a knight in armor, always with a suitcase and a travel bag, integrated into the coat of arms in a game of revisitations in which the Florentine Middle Ages, citing the alleged offspring of sadists of Renaissance nobility, welds with worldly contemporaneity; in the shield, above the knight, a rose and a rudder are depicted to symbolize respectively the family's fervor and entrepreneurship.

Gucci's fame expands soon, and in 1938, together with his sons Aldo, Vasco and Rodolfo, they opened some boutiques also in Milan and Rome, in Via Condotti. Was the fantasy of Guccio that allows his company to survive the autarchic period of the second World War, using alternative materials such as linen, hemp, jute and bamboo, less expensive than leather.

The expansion of the company did not want to be litigated on the national borders and in 1945 the Gucci becomes a s.r.l. which begins to export to the United States, having established itself in many European cities. Furthermore Aldo and Rodolfo expand the company's horizons in 1953, opening the first Gucci store in America, in New York, on the 58th street. The beginning of the American expansion ratifies its international success; Gucci products quickly establish themselves for exclusive design and win the hearts of movie stars, known for their elegance in the jet set world.

Many Hollywood and show stars, such as Audrey Hepburn, Jackie Kennedy, Maria Callas, and Wallis Simpson Duchess of Windsor, begin to choose Gucci items.

The brand's "cornerstones" are born one by one: the first bag with the bamboo handle in 1947, the moccasin with the clamp around 1952-1953, the Flora scarf in 1966, created by Rodolfo Gucci and Vittorio Accornero de Testa for Grace Kelly. Was in 1960 that Aldo Gucci, one of the three sons of Guccio, designed the so known symbol with the two crossed "G", a clear reference to the initials of the founder; this graphic sign, which has not yet become the company's trademark, is reproposed in different styles, only starting from 1998 the official communication will be entrusted only to the logo composed with lapidary graced character, very

spaced: it is with this brand that the company presents in the world as a distinctive expression of "made in Italy".

From the sixties onwards, Gucci opened boutiques also in Asia, with those in Tokyo and Hong Kong. In 1982 the company became a public limited company. Meanwhile, in 1983, at the death of Rodolfo, his son Maurizio succeeds and will remain in office as president until 1993, when the company is sold to InvestCorp. In 1990 Tom Ford became head of the women's clothing sector, in 1994 he was appointed as creative manager of the entire production and relaunched the brand on the brink of bankruptcy. In 1999 the maison took over the Yves Saint Laurent label created by the designer of the same name in 2002 and other brands have been taken over by the Gucci Group over the years. Today they include YSL, Sergio Rossi, Boucheron, Bottega Veneta, Bédat & Co, Alexander McQueen, Stella McCartney and Balenciaga.

Subsequently, in 2002 the designer Frida Giannini joined the group as a design director of bags, then moved on to the production of the entire line of women's accessories in 2005 and finally, in 2006, became responsible for the entire Gucci production. The brand's president and administrator is Patrizio Di Marco, who took over from Mark Lee in 2009. On December 12, 2014, however, the creative director Frida Giannini and Marco's CEO Patrizio left Gucci and Marco Bizzarri became the new CEO of the brand, an Italian entrepreneur who in 2017 increased sales by 45%. On January 21, 2015, Gucci nominated Alessandro Michele as creative director with responsibility for all product collections and brand image.

Gucci has always been a very active company in the field of solidarity and beneficial aid. Adopting a respectful, committed and altruistic company policy that encompasses all its sectors.

In February 2013, the company launched the "Chime for Change", a charity that supports the global campaign against violence on women and on 1 June, the charity organized a concert in London, which was joined by many world celebrities of music and entertainment, including Beyoncé, Katy Perry, Ben Affleck, Laura Pausini, Julia Roberts, Cameron Diaz and Gwyneth Paltrow. The concert recorded a proceeds of over $ 130,000 dollars. The company has also proved to be very committed to the defense of women against trafficking in human beings and sexual smugling, and in July 2013, the activist Lydia Emily was commissioned to paint a mural on the Skid Row in Los Angeles, an image depicting a woman named Jessica, who survived a trafficking in human beings. It

is essential to mention the fact that since 2005 Gucci has a special partnership with UNICEF, which periodically donates a percentage of its revenues for the production of products on the market just for UNICEF. The annual Gucci campaign for UNICEF supports education and health, the fight against hunger and various disease prevention and cleansing programs for orphans and children with HIV and AIDS in Sub-Saharan Africa. In 5 years, Gucci implemented this mission by donating about 5 and a half million euros to UNICEF. In parallel to all this, Gucci maintains within its offices a large department of Corporate Social Responsibility with which it supports all these initiatives, recently reported and well organized in their new "Gucci Equilibrium" platform, in which we rediscover their corporate philosophy.

Gucci demonstrates its commitment to putting environmental and social impact issues at the center of its activities. The CEO Bizzarri, together with the creative director, works so that the values of respect, inclusion and empowerment become necessary conditions for an innovative approach to corporate sustainability. This is why Gucci challenges itself with the launch of a ten-year sustainable plan, at the basis of the brand approach for an increasingly responsible business.

It should also be said how much a name of the Gucci caliber makes school, having long embraced this philosophy of sustainability through concrete initiatives has given the "good example" in Italy and abroad to other companies in the fashion and luxury industry proving to be leader in the sector.

4.2 Interview to Gucci CSR department

Following the choice of Gucci as the case study to be reported as a great and respectable fashion company committed to sustainability and to a ethical behaviour, I report below the contents elaborated through a company survey that took place thanks to the CSR department of the brand, which proved to be more than willing to answer some of my questions, aimed at demonstrating how the social and the sustainable are now an integral part of the company, a founding strategy in terms of production, communication and profit.

First of all I was interested to know how much the commitment in the direction of a respectable brand was absorbed by all the personnell, the sectors and by all the production-chain, so if the CSR activities was seen as a company policy or an

independent branch. Then I have deepened all the other aspect that form them CSR activities, passing from the animal welfare to the innovative technical tools for them production chain.

4.2.1 Gucci Corporate Sustainability and Responsibility Policy

Operating sustainably means creating value for stakeholders through respect for people, the environment and society as a whole, and using resources in a way that is not harmful to future generations. Gucci considers sustainability as the engine of a continuous improvement process that contributes to the strengthening of economic performance and the control and mitigation of business risks. A responsible attitude towards people, the earth, the environment and the community have always been part of the Gucci values system, in addition to superior craftsmanship, quality and luxury represented by Italian products In this scenario, Gucci believes it is necessary to support and promote, within the company, along the supply chain and in the organizational and marketing process, a business growth model that combines excellent craftsmanship with the creation of a "Sustainable Value" "which goes beyond the fundamental principle of conformity to every Convention, Directive, Law, Regulation and / or applicable law and takes into account the economic, environmental and social interests of all the interested parties trying to promote them and spread them throughout the surrounding environment.

In line with its mission, the Code of Conduct and the Code of Conduct of the Kering Group, Gucci undertakes to teach and implement a Culture of sustainability and a form of awareness within the Gucci system, ie between all parties, with a legitimate interest: employees, shareholders, customers, suppliers, subcontractors, commercial and financial partners, local communities, institutions, NGOs, trade associations and trade unions, thus promoting a policy that appreciates the following principles:

- Business ethics: Gucci undertakes to conduct all its business in compliance with the principles of honesty, fairness, transparency and

integrity and full compliance with all applicable laws, regulations, guidelines and standards;

- Respect for human rights: Gucci undertakes to respect the human rights recognized in international conventions and declarations within the activities involved, promoting respect for these rights along the entire value chain;

- Promotion of a quality working environment, through employment standards, protection and promotion of health and safety, people's welfare, development of professional skills and promotion of diversity;

- Contribution to socio-economic development, being committed in the promotion, protection and improvement of the quality of life and the socio-economic development of local, national and international communities;

- Protection of environment. Core issue for the brand, below deeply analyzed;

- Relation with stakeholders, developing and pursuing a dialogue with its stakeholders based on fairness and transparency, in the belief that they represent a fundamental asset for the company that should be promoted and valued. And also by joining initiatives or starting collaborations, cooperations and partnerships with public and private organizations on the issue of sustainable development at local, national and international levels;

- Supplier involvement. Gucci is committed to continuing the adoption and monitoring of policies focused on the economic sustainability of the supply chain;

- Customer care. Gucci is committed to continuing its commitment to adopting the values of craftsmanship, quality, safety and sustainability in its products and ensuring fair and transparent communication with its customers.

The implementation of the Sustainability and Corporate Responsibility Policy is the responsibility of a Management System, applied to every single company process, which goes through all the company functions becoming an integral part of the brand's business processes, from the marketing strategy, to production, to communication up to advertising campaigns. Gucci's products have sustainability

in their DNA, it means that they integrate social and environmental concerns in the way they are made. Leading brands in every field are judged not only on the intrinsic quality of the goods and services they provide, but also on their "intangible values", the relationships with their communities, and the environment. Gucci has shown the way in this field among the luxury brands.

4.2.2 Gucci's Sustainable Principles

Them Sustainable principles are an interesting aspect to understand how deeply them philosophy had come to influence and determine the choices of image and production, becoming the company's core mission.

Gucci has decided to voluntarily undertake a path of social responsibility since 2004 and to promote within it a culture of sustainability. It was a journey in stages, which has seen us through more and different challenges, and that continues today, in order to make sure that, always more, sustainability goes hand in hand with the core business strategies, coming to become an integral part.

CSR manager and staff dialogue every day with all the departments to implement different projects and by harmonizing sustainability targets with those of production. Gucci is committed to implementing a Social and Environmental Responsibility Management System that goes 'beyond compliance' with the law. Fundamental aspect when it comes to CSR being initially a voluntary business choice (now no longer so voluntary but often essential if not, rightly, imposed). This commitment involves the adoption of the most important international standards, policies and procedures for the effective implementation, monitoring and continual improvement of the principles of the CSR & Sustainability Policy, both internally and along all the supply chain.

Gucci (and Kering Group) are committed to some Sustainable Principles such as:

- ensuring protection of human rights, the health and well-being of employees and fair working conditions;
- ensuring a basic living wage for all workers;
- avoiding use of child and/or forced labur;
- using natural resources conscientiously and increase efficiency in the use of materials and resources;

95

- preserving and protecting biodiversity and the ecosystem functions;
- using water responsibly;
- optimizing waste management and minimizing waste production;
- promoting respect for the environment and mitigation of climate change;
- creating positive impact within local communities;
- respecting animal welfare, and ensuring minimal impact on the environment;
- supporting sustainable sourcing of production material and packaging.

Gucci embrace the precautionary principle, which means acting carefully and conservatively to minimize potential impact whenever there is a lack of scientific certainty regarding environmental challenges and issues relating to human health. The supplier shall comply and act in accordance with applicable regulations, directives, Collective Agreements and Supplementary Agreements in terms of human rights, workers' rights, preservation of the environment, respect for animals welfare and these Sustainability Principles, as well as with the International Conventions and Declarations.

The supplier and its sub-suppliers shall condemn and fight corruption in all its forms, including extortion and racketeering.

The supplier shall communicate the Sustainability Principles to its sub-suppliers concerned in production, other operations and raw materials/products sourcing and shall ensure that its sub-suppliers have signed a document where they acknowledge and accept the Sustainability Principles, or ensure the creation of an equivalent statement from sub-suppliers.

The supplier may wish, where applicable, to include the Sustainability Principles or an equivalent statement in its contracts with sub-suppliers.

All this happens for various reasons, one is to pretend behaviors in accordance with their principles and to work respecting the founding values of the brand. The other is to foster as much as possible a know-how respectful to the environment, animals and workers and socially acceptable.

In fact, in order to ensure that the Sustainability Principles are actually applied, the supplier and its sub-suppliers shall provide the following, at Gucci's request:

- its environmental impacts in terms of use of energy and water, waste production, water discharge and disposal of materials;

- inventory of chemicals used during the production of GUCCI's products;
- information about MRSL Compliance and MRSL implementation;
- information about sustainability programs, actions and progress;
- information regarding new suppliers or sub-suppliers used in the production process and sourcing;
- information regarding the application of nano-materials and/or nanotechnologies in the production processes;
- information regarding traceability and sourcing of raw materials used for Gucci production.

4.2.3 Animal welfare and "Gucci Fur Free"

This aspect has made a lot of talk about Gucci, that in October 2017 has decided to stop the production of animal furs and reorganize this production section in an ecological way thanks to new completely innovative production techniques. All occurred in an environment strongly sensibilized by the company, which has a deep commitment for what concerns the respect of animals and their treatment.

Gucci so announced last year that it would no longer use, promote or advertise animal furs starting from the Spring / Summer 2018 Collection. Strong and dutiful commitment, also thanks to a long-term partnership with LAV (Antivivisection league)[42] and The Humane Society (Hsi)[43] , which led Gucci to be part of the Fur Free Retailer program. According to the "Fur-Free Alliance" and the "Fur Free Retailer Program", fur means any animal skin or part of it included in the relevant hair and fur fibers section, either in their raw or processed condition, which comes from animals bred or caught specifically for their fur. Therefore, as illustrated above, also their suppliers and subsequently, subcontractors, must eliminate the production of animal furs for all Gucci brand products.

It can be define as an historical turning point and was the president, Marco Bizzarri, to announced it during an intervention at the London College of Fashion, supporting the following and sharp speech: "Do you think that fur is still modern?

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[42] http://www.lav.it/
[43] http://www.hsi.org/?referrer=https://www.google.fr/

97

It is not at all, on the contrary, it is brutal and it is for this reason that we have decided that we will not produce any more. sustainable development an essential element in our activity "[44] .

As regards instead the proceeds from the sales of those furs already produced and on the market, they will go to the two associations that are in partnership with the brand and that defend animals' rights: Hsi and LAV.

The position taken by Gucci was obviously well seen, especially by the manager of the "animal-free fashion" sector of LAV, Simone Pavesi, which enthusiastically believes that the decision can change and radically influence the future of fashion, giving inspiration and pulling with him many other large houses. Respect for animals is increasingly rooted in the values of people and the big names in fashion are gradually implementing social responsibility policies bringing the fashion industry to become increasingly ethical and sustainable so that the supply chains that revolve around animals could become totally a past speech.

Being socially responsible as already said is one of Gucci's core values, and this is why they continue to strive to do better for the environment and the animals.

Today, the most innovative technologies allow Gucci to experiment and identify alternative options that were not imaginable only a few years ago and that technology provides wonderful alternatives to fur that are equally luxurious and that do not constrict creativity.

4.2.4 Gucci Equilibrium

Gucci is strongly present on social network in order to be more influential in the transmission of the CSR values but it's not so easy to transmit such values as human rights, environmental destruction due to chemicals, deaths in the workplace, women empowerment, respect and support for marginalized workers in the poorest countries of production, or the relationship that Gucci has with minorities in general. This is why an international and meticulous platform was created, used as a channel of contact with the surrounding world.

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[44] Marco Bizzarri (Gucci CEO) speech, during a conference to the London College of Fashion.

The platform: *Gucci Equilibrium* [45], with a compelling content showcases the stories, ideas and science behind environmental and social impact change, bringing Gucci's perspective to bear on some of the most critical issues of our age.

It is divided in 4 sections with respective subsections, regarding: *Environment; People; New Models; News.*

This subdivision is interesting as the mirror of what is most pressing in the company. obviously the topics are aerial macro that analyze the many facets inside that each of them brings with him but in a generic sense they bring the vision of Gucci for those that are their fields of sustainable action

At the base of the "*People*" section the treatment of employees is analyzed: All workers, including part-time, fixed-term or agency workers, must be recruited on the basis of formal contracts in accordance with local legislation. Employment contracts specify, inter alia, salary, frequency of payments, deductions, allowances, working time, holidays, periods of notice, sickness allowance, maternity and other local requirements. All in decorum and respect for the worker as a person.

Gucci foresees that every possible effort is made to guarantee safe and regular working conditions, even in countries where certain standards are not implemented. Fixed-term contracts or agency work contracts should not be used as a means of denying workers their rights or benefits under labor law, while apprenticeships and training contracts are encouraged provided that remuneration complies with the legislation local level and that adequate levels of knowledge and development are guaranteed.

The company proposes some points to be respected obligatoryly and to be supported all over the world, among these we find:

- Child labor: Absolute prohibition of employment of a minor that subsequently the suppliers and them subcontractors must not use or support;

- Forced labor: Suppliers and their subcontractors do not have to support forced labor and does not require its employees to deposit or deliver their

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[45] http://equilibrium.gucci.com/

identity documents at the beginning of their employment relationship: means that could be used to threaten and exploit the subject in question;

- Workplace safety: all must ensure a healthy and safe workplace and implement effective measures to prevent potential accidents and avoid jeopardizing the health and safety of workers at work;

- Freedom of Association: The suppliers and them sub-suppliers guarantee the rights of employees to establish, participate and organize trade unions according to their will and their right to contract collectively through them;

- Discrimination: The suppliers and them subcontractors shall not adopt or promote any form of discrimination or preferential treatment in recruiting, remunerating, providing training and promoting on the basis of race, social class, nationality, caste, family situation including marital status or pregnancy, origin, religion, disability, gender, sexual orientation, marital status, union affiliation, political opinion, age or other similar distinctive conditions;

- Working hours: The suppliers and them subcontractors must comply with the laws and industry standards governing working hours, public holidays and holidays. A standard work week, with the exception of overtime, must comply with the statutory provisions and must therefore not exceed 48 hours. The working hours and the various relationship clauses must be established by written contract with the employee;

- Fair wage: The suppliers and their subcontractors have to respect workers' rights for a decent wage compensation and will have to ensure that the salary paid for a standard work week complies with the legal standards or minimum wage standards relevant to the sector and is sufficient to meet the employee's basic needs , in addition to providing a discretionary income;

These are some of the central aspects of Gucci's attention to his employees, and furthermore going to expand its field of action it also focus on promotion of issues that go beyond their corporate sphere. In fact, the company finds itself supporting and promoting gender equality and so women empowerment, respect for minorities, and livelihood campaigns in the poorest developing countries,

countries where basic standards or human rights that are obvious and easily offered to us, are not even conceivable.

Regarding the "*Environment*" what Gucci produce and use is supplied with an ecological footprint, the term is used when all the resources used in a product and the probable impact caused by its production is positive. In conventional companies this impact remains invisible. But the genius of using EP & L, Environment Profit & Loss[46] , is that it make the impact visible and so more useful. The Purpose Culture helps to decide how to spend time and where to put resources and energy. Gucci is constantly working to find more sustainable materials in order to develop products that have less impact on the environment and that do not chemically pollute. Currently, all the main raw materials of the products meet the standards set by the parent company Kering, as established in the Kering Standards for Raw Materials and Manufacturing Processes document[47] .

The objective was then established to ensure that 95% of the raw materials used is traceable at the source by 2018, rising to 100% by 2025. Product and creative development departments collaborate by providing lists of recommended materials and manufacturing processes, as well as an ecological dictionary and a list of the most innovative and renewable materials. But it's never enough when it comes to chemicals. We continuously carry out chemical product assessments in a bid to phase-out hazardous chemicals from all our products. Where a non-hazardous alternative is available, including water-based adhesives, we have swapped out mainstream solvents. This is why constantly evaluations of chemicals are being carried out in an attempt to gradually phase out these dangerous substances from all products and where there is a less invasive alternative, including water-based adhesives, these have been replaced and this year, 2018, marks the turning point that will develop solvent-free fabric coating of some products on the market without using solvents extending the use of water-based adhesives to the entire supply chain. In Gucci it is fundamentally believed that wasting less is the best way to live. Concept that is also perfectly in line with the business sense, bringing a surplus tangle into the company's annual profits.

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46 http://www.kering.com/en/sustainability/epl
47 http://www.kering.com/sites/default/files/kering_standards.pdf

Another great attention is given to paper and packaging, elements that are part of the experience of luxury goods. Always for an environment respect and a reduction / elimination of waste, is planned an efficient use through a commitment to a supply sustainable, constantly working to better integrate sustainable options, not only when packaging products, but also throughout the production process of the materials chosen for packaging. In fact, the company is trying to apply the same philosophy throughout the supply chain, in offices, factories and shops.

The other two entries of the Gucci equilibrium platform will be dealt with separately in the next paragraph as characteristics of the modernization path that the company is making.

4.2.5 Gucci technical innovation

Gucci continues to develop new solutions by applying technical innovation to improve efficiency in its production and logistics. This is what the Gucci Equilibrium "*New Models*" section consist in, divided by - Sustainable Processes; - ArtLab; -Volunteering.

At the base of this work we need to rethink the method of production of the products and the materials using, in an obviously confident work context. We must be inclined to change, even radical, both in the mentality and in the approach, so we do everything necessary to build the structure that makes such changes possible. The company constantly imagines what it means to have a significant impact and is following this responsibility that acts daily, creating for its employees the maximum opportunities in voluntary work and also for NGOs that share the values of Gucci.

The company works in collaboration with laboratories, incubator funds and accelerator programmes to support innovation in sustainable materials and processes.

Together we work to stimulate disruptive innovation, identifying innovative start-ups and supporting them in scaling-up their technologies and new business models. During 2017 Gucci supported a number of new developments, including:

- A solvent-free coating process with bio-based plastic for textile fabrics;
- An innovative leather preservation process;
- An innovative process to enhance the recycling of leather scraps;

- A blockchain system for enhancing the traceability of information.

Gucci ArtLab, opened in April 2018, stands at over 37.000 square meters with over 800 employees, creating a start-up environment for radical innovation and fusing both industrial craftsmanship and experimentation. Gucci collaborates with incubator funds and accelerator programmes to stimulate disruptive innovation, identifying game changing start-ups and then scaling them.

To conclude, *Gucci Equilibrium* could be define a collection of all the positive values and ambitions, which gives a balance between the aesthetics of things that the company has always produced and the ethics with which this happens. Everything is guided by their Culture of Purpose. A Culture of Purpose means that Gucci can meet the expectations of customers, employees, suppliers and all members of the wider Gucci family. But, to have a real purpose, it is necessary to demonstrate integrity, the most appreciated element in Gucci. As a company, it undertakes to manage the limited resources of the planet and to build and spread a culture of respect while at the same time allowing freedom to innovate, create and grow to all employees Gucci calls this state of affairs' balance 'between the' aesthetic of what they do, and the ethics in which they believe.

Gucci Equilibrium is designed to inspire and motivate. It is the place where the company sets its goals and celebrates the concrete actions that are making the difference. It is there that balances its ambitions based on values and commitment to a responsible future.

4.2.5   Summing up Gucci's CSR

Gucci can be defined as a leading company in the sector that for years has been the driving force and inspiration for all the other fashion companies in Italy and abroad. Deeply committed to promoting respect for the environment, for workers and for animals, it sets the core values of the CSR department at the base of the company strategy, thus developing a fully sustainable business in all its branches. It always sets itself goals and continuous progress to make sure that every business decision, at every level, is fair and respectful on behalf of people, animals and planet, leaving it to the latter to establish the limits of exploitation and methods of application of business tools, which thanks to innovation, science and the

vanguard are reaching a new way of application that modifies their impact almost completely.

In this regard, the company reports its actions based on a transparency policy, helping to change the way in which the company operates, is intended and encouraging other companies to be always more sustainable. It shows a strong commitment to offering the best quality to customers, maintaining a positive impact, not only on the environment, but also on the social sphere.

Conclusion

Thanks to the writing of this work I had the opportunity to do a doubly interesting job, both from the point of view of the historical data collection, and from the point of view of modernity with which today the issue of corporate social responsibility is addressed, in the specific in the context of the fashion world, which I can later say is one of the sectors that most embrace the values proposed by an ethical business and blend perfectly with the world of fashion, so as to attract a substantial surplus. The analysis allowed me to observe the phenomenon mainly from a theoretical point of view, through the definition of the scenario related to the academic debate and not revolving around it, and then investigate specific aspects of the theme, during a longer phase which initially limited itself to being empirical and experimental, failing to access those that were the companies of the time, still strongly tied only and exclusively to profit and economic benefits. The next analysis goes instead to investigate the following step made by the CSR, which managed to bypass this limit by entering as a founding strategy in all the major companies worldwide, with a focus on what are the fashion companies. We will therefore try to briefly review the entire process carried out in this thesis work, in order to highlight my opinion in this regard.

In the first part of the thesis the theoretical structure was exposed, focusing on the historical path accomplished by the CSR discipline when it was still seen as a distant and difficult to apply atract concept. The subject, however, begins to make its way in the 50s, endeavoring to obtain a univocal definition at the international level and full recognition within the various sectors of business and community. Originally considered a pure philanthropic attitude undertaken by a few enlightened businessmen, it is reconsidered over the years in a strategic and prominent position. The importance of an ethical and respectful view of business and entrepreneurship begins to be felt, changing the famous statement of Friedman "business of business is business" towards a softer interpretation that includes sustainability and respect for certain rights and values that however in the long term increase the same "business" so much sought after by the major actors of the past.

The debate has been divided into decades and it is impressive how the change in this interpretation is perceived until it becomes substantial throughout the world in various business sectors. The public discussion around it became more and more frequent, succeeding in bringing to the fore the issues that until a few decades before could have been easily buried; It is in fact the companies themselves that decide, in the majority of cases in a voluntary way, to use CSR policies to their advantage, approaching the discipline more convincingly and trying to move towards an ethical path of respect, transparency and openness towards the various stakeholders.

The public debate around it is becoming more frequent, succeeding in bringing to the forefront issues that until a few decades ago could have been covered up; in particular, the companies themselves decide, in most cases, to use the CSR policies to their advantage, approaching the discipline more convincingly and trying to move towards an ethical path of respect, transparency and openness towards the different stakeholders. Moreover, in the last period the speech has undergone a strong motivational and "propaganda" push from what was the UN implementation of SDG's, perfect mirror of the values promoted by the CSR, source of inspiration and continuous desire for improvement, until reaching of the maximum target.

The CSR then becomes a business strategy and above all begins to be conceived as something unmissable within a company that respects itself. A necessary tool for achieving a healthy and lasting business development. All turned from a strong communication analysis that over the years completely changed the basis of traditional communication to an innovative, transparent and real contact between the producer and the consumer.

The tools and codes of conduct, together with the main certifications available for Corporate Social Responsibility change with the change of time and with the maturation of the same CSR; the range is now quite extensive and includes very different tools for the origin, purpose and dynamics of implementation, but overall all are able, in their integrated adoption, to make known the practices and the company's commitment in this direction. It is through their wise use that responsible communication must be transparent and coherent, as well as credible, authoritative and of high added value.

Finally we come to what is the focus of the thesis, so the analysis on CSR in fashion industry, a sector that I can define perfectly in line and strongly in need of an ethical and sustainable implementation of CSR values.

The clothing industry is one of the most integrated in the world, following the globalization that has allowed a gradual reduction of trade barriers and therefore made the movements of goods, services and labor more economically. The apparel industry has companies that more and more are looking for low-cost labor force worldwide, so the production process is commonly transferred to countries with dense population and low wages, which is why the apparel industry was one of the first to become genuinely globalized. For this same reason it is also known for the possible (and occurred) exploitations that have distinguished it over the years, with closely coordinated production and distribution lines in those regions with large gaps in government regulations, employment, wage levels and environmental protection.

All these heavy gaps needs to be fill through innovative business, design and production models in the fashion industry, with a view to ethic and sustainability. These pattern have to be supported by new ideas, new languages and new tools such as the sharing of design processes, an open and transparent communication, analysis of cultural and symbolic patterns of consumption, a re-elaboration of the products used, aspiring to the elimination of chemical agents, limiting waste all compatible with environmental and social balance.

The areas of respect for the worker, and a more economical use of waste and a more efficient use of resources, and a greater attention to chemical pollution through all production chain, are the most interesting aspects for fashion companies.

The case study reported, Gucci, national leader in sustainable ethical commitment, perfectly translates what is here affirmed: namely the need and at the same time, the gain that a company can derive from a social commitment in accordance with its business strategy and from what becomes the relationship with all his stakeholders, strongly heard and respected.

I can say that a more human management of profit, a direct contact with the needs of its employees, encouraged to improve and live peacefully the world of work, and a more due attention to the surrounding environment and not, becouse you

have to go to take care of the global environmental needs as all part of the same planet, in the long term lead to a real economic gain for the company.

The consumer, for example, feels encouraged to purchase certain products as a result of the guarantees that these assure him and of the healthy reputation of the brand. Moreover, we have reached a historical moment in which certain human rights can no longer be defined as a wealth but must be understood as the basis deserved by everyone and it is for this reason that those companies that work in out sourcing can not think of exploiting resources in different way from those of one's already well-developed country. As regards the environmental aspect instead, the planet earth with all its biodiversity represent the primary resource of the life and work of all of us, mistreating it and abusing it leads to the end of the games for each sector betraying the health and livelihood of the current and future generations.

All these evaluations lead me to strongly believe in the need for the implementation of ethical, social and sustainable behavior in order to maximize profits, improove companies's management and reputation and above all it allow us to live in a modern, more respectful and equal world.

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Summary

Introduction

With this thesis I would like to demonstrate how much over the years the concept of business has changed, remaining centered on profit but re-adapting the achievement on human, social, respectful and sustainable bases, which provide the workers and the consumers as a force and a wealth and not as an external factor to exploit or rob. Everything happens in a world pattern that has increasingly started to demand space and attention, at the media level it has also become impossible to hide some productive aspects or business strategies, as sources of outsourcing in countries with lower standards, not only economic but also rights, or the mistreatment of animals to reach a certain stock of products more quickly. This changes have been covered by Corporate Social Responsibility understood as the "voluntary integration of social and ecological concerns in companies' operations and in their dealings with stakeholders. Being socially responsible means not only fully meeting legal obligations, but also going beyond it, investing in human capital, environment and relations with stakeholders (European Commission, 2001). So, as said, the reasons why companies started to worry about obtaining social legitimacy from stakeholders have to be found in the change of the economic landscape, operating in a globalized and hypercompetitive context. The dimensions to which the CSR impacts are as internal as external, it would be to say that businesses can take a series of actions, adopt measures, collaborate with a range of actors and carry out programs that can have two fundamental directions, which can then be developed along different trajectories.

The evolution of the concept of Corporate Social Responsibility (CSR) dates back to the early '30s and then it was revived and deepened in the 50s, decade that corresponded to the beginning of a new industrial era of the modern society. This period could be defined the incubator of the responsible and sustainable process that today represent and supports the largest companies. The period, however, was marked by a purely preparatory phase remaining on the theoretical without ever entering into facts.

The '70s instead concretize what was previously theorized and put it into practice. In this decade a variety of interpretations on the definition and application of CSR were developed, further compared to the '60s, but still without the full recognition

by the business community. Between the 1980s and 1990s the new concept of CSR, received the support of the all that companies that understood the benefits that CSR could bring in the long-run and so began a new business model, where the rule of law and the ethical approach received real and legitimate attention among world business executives.

The development of a sustainable awareness and an evolution of social reporting are the answers to the crisis of legitimacy in which companies have fallen due to economic, social and cultural changes in each individual countries. However, the "crisis" has not manifested itself everywhere with the same intensity: this is why a differentiated development of social accountability (and social responsibility) has been produced. Within the thesis the topic is dealt as divided for what it was and for what it has become, thus making a historical itinerary from the origin that saw it born, coming to the present, time in which the CSR becomes a true business strategy supported in almost all the best companies of the world.

Strategic change is sometimes viewed as a threat to stability and may meet with skepticism by both managers and employees, also for the insertion within the company board of a new managerial figure, that of the CSR manager, an emerging but increasingly important profession. But businesses embark on strategic change for a variety of reasons and one of those reasons is to respond to a prevailing trend in an effort to maintain competitiveness. And the best example of such a trend is the call for Corporate Social Responsibility. The concern of large multi-national corporations, particularly those having negative environmental impact, make an increasing pressure on business as a whole, including small to medium sized enterprises (SMEs), to adopt a stance of Corporate Social Responsibility and demonstrate commitment to the environment and ethical standards. Challenges often breed opportunities, and this research specifically examines how implementing a CSR strategy can lead to a successful development.

Corporate Social Responsibility represent the companies' good intention and the foundation and commitment of them sustainable economic efforts. It has been developed always differently by the various actors and experienced through a very long period of time but, in the 21st century, CSR is finally infiltrated in the corporate conscience and corporate culture of the enterprises, finding its expression and obvious approval in workers and stakeholders. As a means of change and business strategy it enriches the quality of life of the community, broadens the corporate vision and more than anything tries to give that human

face to the economic enterprise that has always forgotten the respect of human beings and planet earth focused on mere economic profit.

Chapter 1: Corporate Social Responsibility

Until fifty years ago, the widespread belief among entrepreneurs could be briefly summarize in the famous expression of Friedman, according to which "business of business, is business[48]"; in other words, the sole purpose of the company was the creation of value for its shareholders. However, the password that has characterized for many years the business world, was the imperative of "profit at any cost", is now revealing unsuitable for the scenario in which we live and even dangerous for the survival of companies themselves.

Indeed, today more than ever, companies are judged on their own ethical, social and environmental behaviors, as well as economic ones. For this reason, many managers have voluntarily embarked on the path of social responsibility, broadening the strategic goals of the company to environmental and social considerations, including the satisfaction of all the interlocutors in the objectives of the company.

CSR born as a result of social, economic and political changes in turn of which very different kind of companies regarding a wide range of industries, had faced the need to manage them structure in to a completely different scenario and so, support innovative behavior with respect to the context. Even the business purposes have had to change to be suitable to the surrounding new world, passing to a company' policy aimed at the service of the community without neglecting the need of the entrepreneur of creating value, but which today demands even more the reference to an ethic values management, changing the policies and the organization of the company.

Therefore the company organization is focused on achieving sociality and cost-effectiveness, seemingly opposite factors but which if made accomplices can maximize profits.

Retracing the evolution of the CSR means moving beyond the ocean to trace the fundamental origins even receding back to '30s of the twentieth century, but then

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[48] "The social responsibility of business is to increase its profit" by Milton Friedman;

returning to Europe to grasp the most mature developments closer to our sensitivity.

Between the 1930s and the 1950s, in the United States, schools of thought began to flourish, giving managers social obligations that went beyond the mere realization of a profit linked to the production of goods or the provision of services. In this case, however, the reflection is not yet mature, because the reference was only to a personal responsibility of the manager and not to that of the company itself. The decade of the 1950s was one of more 'talk' than 'action' with respect to CSR. It was a period of changing attitudes, with business executives learning to get comfortable with CSR talk.

The fifties (and before) offered evident limited thought of the CSR, that always remained on the theoretical level without being able to embrace the practical one.

The decade of the '60s marked an epochal growth in attempts to formalize or more precisely indicate what the CSR meant, it was a period in which the term "Corporate Social Responsibility" was definitively affirmed.

The company started to be increasingly seen as a body that produces direct effects on the community through its work so it must therefore be increasingly responsible for the verification of the effects of its own production, which are reflected beyond the simple market transactions; it must be accountable not only to the entrepreneur and shareholders, but also to a wider public made up of the managers of the company, customers, consumers and suppliers.

The Sixties left a completely different context from the one they had found: within twenty years the path overturned, and if initially only the chief was considered the holder of such "moral" obligations, this ownership become extended to all the company itself and it was at the beginning of the 70s that Corporate Social Responsibility began to be understood in the way we mean today. The major developments of the 1970s are the studies supported by two American theorists: Sethi and Carroll. They both gave an organization to the theme through a model developed on several levels.

Sethi, proposed a categorization of the CSR based on three different dimensions that describe the behavior of the company[49]:

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49 "Dimensions of Corporate Social Performance: An Analytical Framework" by S. Prakash Sethi, California Management Review;

Social obligation; Social responsibility and Social responsiveness. According to the theory set by Sethi, all companies have a level of social responsibility, but those that stop at the first, social obligation, can not really be defined as interested in making a contribution to the community. At the second level you can start talking about Corporate Social Responsibility, but the criticism that could be moved is that you do not really know the true intentions that lie behind the actions of the management that could just behave responsibly only for "compliance". Finally, social responsiveness is very interesting because it is a stage in which the company develops its own soul that wants to be accepted by the context in which it is located and which is inspired by the needs of its stakeholders even when they do not make it known in explicit ways.

Carroll, inspired by Sethi, theorized the pyramid of Corporate Social Responsibility. At the base we find the economic responsibility, which allows primary stakeholders or institutions to have remunerations in balance with contributions; doing so does not run the risk that they don't perceive returns and abandon the company. At the same time, companies are required to produce goods and services by selling them to the society at a fair price. At the next step we find the legal responsibility, which consists essentially in the total and absolute respect of the legislation of the country in which the company operates, as the result of common choices. Closer to the top, at the third step, we find ethical responsibility, where the company engages in accepting the emerging needs of society, and imposes ethical behavior on a voluntary basis.

Finally, at the top, we find philanthropic responsibility, a completely discretionary aspect, freely chosen by companies. It consists of a responsibility towards society that goes beyond commercial, economic and business matters and provides for liberal donations, investments in the community, etc.

With this pyramid Carroll introduces for the first time the concepts of voluntariness and discretionary in philanthropic activities, so it turns out to be an absolute novelty for the field of studies of the period.

After this temporal analysis of the evolution of the CSR we must dwell on what are the international legal aspects that guide and direct the implementation of the Corporate Social Responsibility. The biggest inspiration it's represent by the Sustainable Development Goals (SDGs).

We believe that the SDG can fill the business gap with sustainability and provide a highly complete and integrated framework, to unite all towards a commitment

to CSR, keeping a firm eye on the future. The 17 Sustainable Development Goals with their 169 standards present a sustainable vision of a universal development, agreed for 2030, which recognize the interrelated nature of issues such as poverty, inequality, decent work, gender equality and ecosystem conservation, hand to hand with the need for all the social actors to face them together. For the first time we assist to the involvement of the private sector at the negotiating table, respected and listened in the designation of a sustainable development agenda alongside political actors and civil society, at an international level. The SDGs, which are explicitly intended to be universal, provide a means to link private sector reporting with the broader sustainable development imperative globally, nationally, and locally.

For the first time a corporate involvement takes the necessary and deserved space with the SDGs, which are so in line with the core principles of CSR: human rights, labor rights, environmental rights and sustainable development.

Moreover, companies looking for a formal approach to CSR, could find a reliable support by internationally recognized principles and guidelines, in particular the newly revised OECD governing principles for businesses multinationals, the ten principles of the United Nations Global Compact, the guidance norm on social responsibility ISO 260000, the ILO Tripartite Declaration on Multinational Enterprises and Social Policy and the UN Guiding Principles on Business and Human Rights. This nucleus of principles and orientations are internationally known and represent a global framework for CSR.

Although the CSR is a voluntary choice, it can rely on and be inspired by recognized and binding international guidelines.

Chapter 2: CSR: business strategy and application tools

Nowadays, with an increasingly competitive and globalized market economy, which obliges the company to seek the integration of economic success with social cohesion and environmental protection, Corporate Social Responsibility has become not just a general practice, but almost a necessity for the development of the enterprises. In fact, an increasing number of companies promote social responsibility strategies in response to a series of social, environmental and economic pressures. The aim is to send a signal to the various stakeholders with

whom they are in contact: employees, shareholders, investors, consumers, public authorities and NGOs. And is in this way that companies invest with the aim of increasing their profitability with their own voluntary commitment.

Therefore, organizations are always looking for tools and methodological approaches that increase their competitive advantage by transferring value to stakeholders. The company's ethics, and in particular the ethical behavior towards the internal collaborators, as well as of the entire production chain and of its production cycle, represents the ideal strategy to achieve the objectives of competitiveness and economy pursued by the company.

In the current phase of economic evolution, companies have to operate in a context with an higher degree of complexity. As a result, the strategic behavior of companies has changed over time. The issue of flexibility has become relevant, which imposes an ever-increasing decentralization, of both decision-making power connected to standard operations of the company and strategic decision-making power. Decentralization, in fact, involved not only decision-making structures, but also the production apparatus, distributed throughout the territory in multiple units of smaller size, characterized by less complexity of governance and often located in places where environmental factors of convenience are present. (labor costs, taxation, etc.). Furthermore, the research for efficiency has pushed companies towards a careful analysis of the level of performance with which they were able to carry out the different phases of the production cycle. Outsourcing phenomena have thus occurred. Outsourcing consists of the transfer abroad, in various forms, to other productive organizations, of those activities that are not convenient, in terms of costs and quality, to realize within their own structure. Must then be added the problem of insufficiency companies to independently manage the level of knowledge that is necessary to achieve the productive combination and supportive innovation, to compete successfully in the global market.

Moreover, if the social pressure put in place by NGOs and various interest groups is undoubtedly one of the main factors that have encouraged the introduction of codes of conduct, it is undoubtedly also the engine that has driven many companies to use monitoring and certification. One of the tools that best express the attitude towards corporate responsibility of companies is precisely that of certifications. A socially responsible company uses these tools to "certify" that their business strategy is aimed at ethical, sustainable and responsible values. We

have or example the ISO 9001 and ISO 14001, which are certifications that refer to the company's management systems to monitor the objectives and results of the choices they made. The UNI ISO 26000 Guideline has filled a gap in the ISO system, in the field of Corporate Social Responsibility. It is in fact the result of the broader international consensus reached among experts and stakeholders and was developed with the aim of encouraging the adoption of best practices in the field of social responsibility. Finally, ISO 26000, that is a Guideline and not a standard, of concepts, principles and practices related to social responsibility enterprise.

We can them cite OHSAS 18001[50], WRAP, GOTS, AA1000 or Environmetal Product Declaration (EPD[51]) that is an authoritative certification based on a very popular scientific method.

These are just some of the numerous application tools that a company can respect to approach a responsible management of its production and profits.

Regarding the codes of conduct we have an other series of method of assessment internationally accepted divided by specificity and application, relevant as the certifications mentioned above.

To link all these aspects we find the communication strategy that companies adopt as a result of their sustainable choices, in order to make them transparent and known to all their stakeholders.

The way to communicate one's own business strategy is today one of the winning cards on which socially responsible companies aim, because it is precisely through a correct communication that the company transmits the values and the business ethics. This dimension of the business-consumer relationship therefore becomes increasingly important. Communication is a fundamental phase of the social responsibility process, as communicating what you do allows you to get the benefits already fully underlined in the first chapter: among others, stand out from the competition; develop and maintain stable and lasting relationships with stakeholders business; strengthening the identity, values and mission inside and outside the company; create reputation and trust in the long term; maximize the benefits of adoption of socially responsible strategies and behavior.

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[50] http://www.sa8000.info/

[51] https://www.environdec.com/

Technology, moreover, played an essential role also for companies, allowing to pursue continuous improvements in the environmental performance of the product without compromising the functional characteristics of the offer, and sometimes improving them: technological progress, together with new business models, effectively makes sustainability indicators "communicable".

It should be said, however, that communication is often used by companies as a screen to hide some internal gaps and simply to make sustainable and clean advertising in order to gain audiences and good reputation, despite the lack of real implementation of these actions and values. This kind of risk has a name: Greenwashing trap. The term born in the context of environmental communication and refers to the will to deceive, emphasizing the environmental credentials of a company when these are groundless or irrelevant. There is literally limited to "wash of green" some activities related to sustainability practices for the sole purpose of cleaning up one's own image, but without the presence of a genuine commitment behind it.

A distorted and opportunistic communication, flanked by behavior absolutely contradictory, can only be a generator of negative feelings, with harmful consequences also on the levels of competitiveness and profitability of same the company.

Chapter 3: CSR in the fashion industry

In a society like ours, characterized by an extremely consumerist lifestyle, the question of social, economic and environmental sustainability should be taken into consideration and be a conditioning element of daily choices. Consumerism and sustainability were seen as two incompatible sides but to date it has been shown that is not possible to consider one by ignoring the other. Thinking of solving the problem by avoiding the consumption or purchase of goods is a naive solution considering that buying is an important part of our daily life. On the other hand, it is not possible to be blind to the amount of information and data that reach us through the media: sustainability is an extremely current topic that become indispensable for the protection of our species and of the planet. In particular the field of fashion and clothing and environmental and social sustainability practices that concern the production, distribution and consumption of clothing. In this regard, the field of fashion and clothing is in

close contact with environmental and social sustainability practices concerning the production, distribution and consumption of products. These needs require innovative business, design and production models in the fashion industry, with a view to ethic and sustainability. These have to be supported by new ideas, new languages and new tools such as the sharing of design processes, an open and transparent communication, analysis of cultural and symbolic patterns of consumption, a re-elaboration of the products used, aspiring to the elimination of chemical agents, limiting waste all compatible with environmental and social balance.

The questioning of the traditional logics of production and timing, the delocalization of production and the globalization of the supply chain, as is known, are irrevocably transforming the fashion system in the direction of an increasingly stringent quality and innovation constraint on all the plans: from the most strictly organizational to the process and product, from the technological and intangible contents, to the commercial and consumer relationship. This happened because behind the glamour, the fashion industry is characterized by long working hours, monotonous tasks and hard labor conditions. These working conditions can pose some serious ethical issues if they are not addressed and there is where Corporate Social Responsibility strategies matter in addition to environmental concerns, strongly linked to fashion industry. Fashion brands are currently moving towards the fast fashion, a new trend within the industry that challenges the way fashion companies used to manage fashion industry requirements and working conditions without generating ethical issues. This study aims to analyze the conditions that lead fast fashion companies, to create good working conditions for their employees, keep the pace of the fashion industry and remain ethical companies throughout this process, without exploiting its employees and respecting the surrounding environment. In this perspective, the sector is moving towards new managerial models that are able to give greater voice to values linked to the protection of the environment, culture and workers' rights: in short, the idea of a company that It also places values such as ethics and sustainability at the center of its interests, all along the fashion supply chain. The debate on the role of social responsibility arises in fashion as in other sectors, as we saw in the first part of this work, from the belief that today it is necessary to focus on the "social" role of the company, just starting from the failure of the model of development that until some years ago

has been based on the ultimate goal of achieving immediate financial and economic results. As in every sector, even the fashion industry, there is no single and valid method for everyone to adopt ethical and responsible measures and therefore for the implementation of the CSR, however a very followed and respected theory is that one of the Triple Bottom Line, that's a principle by which companies could make corporate decisions that simultaneously pursue three objectives: social equity, environmental quality, economic prosperity. The theory is seen a conception according to which the overall performance of a company must be measured according to its combined contribution to prosperity, the quality of the environment and social capital. According to this method, the entrepreneur must opt for development policies that correctly balance the three directives and set a point of equilibrium between them. The optimal balance to guarantee the long-term development of the company, therefore, is not the one that mechanically ensures the greatest possible profit immediately. Indeed, in the short term, it may also result in a decrease in the economic profits of the company, as it is in the long run that the choice of optimal balance will guarantee the company that social consensus that will protect it from global boycott initiatives by part of consumers or from attitudes of hostility to public authorities.

In the responsible fashion industry, therefore, the environmental and social context are continuously in dialogue and the actions put in place by the companies must constantly try to respect their needs, on the one hand, pushing towards the reduction of the environmental impact, the exploitation of the territory, the reuse of resources and materials and the respect and fair remuneration and gratification of workers, on the other, moving in the direction of economic and social development of the territory in which they operate, focusing on stakeholders' rights and their well-being. In short, it is a continuous exchange between the company, his staff and the environmental mixed in the social context in which they are inserted.

This is way the fashion industry goes in the direction of an expansion of the potentiality linked to the recycling and reuse of products and to the research of solutions techniques and materials that could prolong life and convert the intended use at the right time, transforming, for example, products perceived as waste or at the end of their life, in new raw materials or in new products; all with the intention of reducing the environmental impact of the production chain and supply chain.

Furthermore, must be considered the upstream impacts of the production process, so the production and the first processing of the raw material, as well as those related to the use of the product and its disposal that obviously have them consequences into the surrounding environment. The intention is to balance with respect: profit, environment and wellbeing of people, using non-harmful and bio degradable products so as not to affect the planet and the lives of those who use such products or who work closely with it. The aim therefore is to engage at 360 degrees throughout all the process, from the conception to the sale, through packaging and the publicity of it.

Regarding the workers the speech is more complicated and varied, about them rights there are numerous elements that represent it: remuneration; the right to health; the standards of safety and hygiene at work; holidays and rests; the prohibition of dismissal for maternity or marriage; the principle of non-discrimination; trade union rights in general.

All these aspects are managed and regulated by the international labor organization, a specialized agency of the United Nations that promotes social justice and internationally recognized human rights, with particular reference to those concerning work in all its aspects. thus an international legal basis is given to which companies can (and must) redo.

Chapter 4: Case study: GUCCI

As a case study I chose to analyze and report the Gucci company, being leader in the CSR sector and a great inspiration for all its competitors, operating for years in a sustainable direction and serves as an example in the fashion industry, with innovative production techniques and winning communication strategies.

In addition to a historical analysis of the brand I had the opportunity to interview the team of the csr department of Gucci so as to clearly show the key aspects of their work. The interview was aimed at demonstrating how the social and the sustainable are an integral part of the company, a founding strategy in terms of production, communication and profit.

First of all I was interested to know how much the commitment in the direction of a respectable brand was absorbed by all the personnell, the sectors and by all the production-chain, so if the CSR activities was seen as a company policy or an independent branch. Then I have deepened all the other aspect that form them

CSR activities, passing from the animal welfare to the innovative technical tools for them production chain.

Operating sustainably for Gucci means creating value for stakeholders through respect for people, the environment and society as a whole, and using resources in a way that is not harmful to future generations. Gucci considers sustainability as the engine of a continuous improvement process that contributes to the strengthening of economic performance and the control and mitigation of business risks. A responsible attitude towards people, the earth, the environment and the community have always been part of the Gucci values system, in addition to superior craftsmanship, quality and luxury represented by Italian products In this scenario, the brand believes it is necessary to support and promote, within the company, along the supply chain and in the organizational and marketing process, a business growth model that combines excellent craftsmanship with the creation of a "Sustainable Value" which goes beyond the fundamental principle of conformity to every Convention, Directive, Law, Regulation and / or applicable law and takes into account the economic, environmental and social interests of all the interested parties trying to promote them and spread them throughout the surrounding environment.

In line with its mission Gucci undertakes to teach and implement a Culture of sustainability and a form of awareness within the Gucci system, between all parties, with a legitimate interest: employees, shareholders, customers, suppliers, subcontractors, commercial and financial partners, local communities, institutions, NGOs, trade associations and trade unions, thus promoting a policy that appreciates such principles bringing Gucci's products to have sustainability in their DNA, it means that they integrate social and environmental concerns in the way they are made. Leading brands in every field are judged not only on the intrinsic quality of the goods and services they provide, but also on their "intangible values", the relationships with their communities, and the environment and Gucci has shown the way in this field among the luxury brands. What distinguishes the brand, in a positive way, is the fact that Gucci embrace the precautionary principle, which means acting carefully and conservatively to minimize potential impact whenever there is a lack of scientific certainty regarding environmental challenges and issues relating to human health. Moreover, to foster as much as possible a know-how respectful to the environment, animals and workers and socially acceptable, Gucci pretend from

all his supplier and sub-supplier to provide all the info needed in turn of them request in order to ensure that them Sustainability Principles are applied.

An other relevant topic for the company is that of respect for animals, which are followed for the entire duration of their lives in the most healthy and respectful way. In addition, Gucci recently declared their "Fur Free" choice that provides the total elimination of animal furs from their production, and as for those already on the market, they will see their revenues directly addressed to organizations such as: Antivivisection League and The Humane Society. The company CEO, Marco bizzarri siad: "Do you think that fur is still modern? It is not at all, on the contrary, it is brutal and it is for this reason that we have decided that we will not produce any more. sustainable development an essential element in our activity[52] ". All these aspects concerning their CSR department are wonderfully exposed and reported in what is their new sustainable platform, launched this year, called Gucci Equilibrium. The platform is used to put the company in touch with all its stakeholders and for etiquette in a sustainable and ethical sense, clearly reporting their code of ethics, their actions and their projects. Gucci Equilibrium is divided into macro areas, such as People, Environment and New Models and these perfectly reflect the three founding pillars of the company's ethical mission.

Summing up, Gucci can be defined as a leading company in Corporate Social Responsibility that for years has been the driving force and inspiration for all the other fashion companies in Italy and abroad. Deeply committed to promoting respect for the environment, for workers and for animals, it sets the core values of the CSR department at the base of the company strategy, thus developing a fully sustainable business in all its branches.

It always sets itself goals and continuous progress to make sure that every business decision, at every level, is fair and respectful on behalf of people, animals and planet, leaving it to the latter to establish the limits of exploitation and methods of application of business tools, which thanks to innovation, science and the vanguard are reaching a new way of application that modifies their impact almost completely.

In this regard, the company reports its actions based on a transparency policy, helping to change the way in which the company operates, is intended and encouraging other companies to be always more sustainable. It shows a strong

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[52] Marco Bizzarri (Gucci CEO) speech, during a conference to the London College of Fashion

commitment to offering the best quality to customers, maintaining a positive impact, not only on the environment, but also on the social sphere.

Conclusion

Thanks to the writing of this work I had the opportunity to do a doubly interesting job, both from the point of view of the historical data collection, and from the point of view of modernity with which today the issue of corporate social responsibility is addressed, in the specific in the context of the fashion world, which I can later say is one of the sectors that most embrace the values proposed by an ethical business and blend perfectly with the world of fashion, so as to attract a substantial surplus. The analysis allowed me to observe the phenomenon mainly from a theoretical point of view, through the definition of the scenario related to the academic debate and not revolving around it, and then investigate specific aspects of the theme, during a longer phase which initially limited itself to being empirical and experimental, failing to access those that were the companies of the time, still strongly tied only and exclusively to profit and economic benefits. The next analysis goes instead to investigate the following step made by the CSR, which managed to bypass this limit by entering as a founding strategy in all the major companies worldwide, with a focus on what are the fashion companies.

I can therefor say, thesis completed, that a more human management of profit, a direct contact with the needs of its employees, encouraged to improve and live peacefully the world of work, and a more due attention to the surrounding environment and not, becouse you have to go to take care of the global environmental needs as all part of the same planet, in the long term lead to a real economic gain for the company.

The consumer, for example, feels encouraged to purchase certain products as a result of the guarantees that these assure him and of the healthy reputation of the brand. Moreover, we have reached a historical moment in which certain human rights can no longer be defined as a wealth but must be understood as the basis deserved by everyone and it is for this reason that those companies that work in out sourcing can not think of exploiting resources in different way from those of one's already well-developed country. As regards the environmental aspect instead, the planet earth with all its biodiversity represent the primary resource of

the life and work of all of us, mistreating it and abusing it leads to the end of the games for each sector betraying the health and livelihood of the current and future generations.

All these evaluations lead me to strongly believe in the need for the implementation of ethical, social and sustainable behavior in order to maximize profits, improove companies's management and reputation and above all it allow us to live in a modern, more respectful and equal world.