



How to Implement Sustainable Manufacturing in Footwear - New Occupational Profile and Training Opportunities

Credits

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UNIT 12 - Corporate Social Responsibility Practices

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1. What is corporate social responsibility?

Globalization implies that companies must redefine the approach to the environment, namely through a global perspective. Organizations can not develop strategies based only on national boundaries of a particular state because it became extremely clear that an incident in one country could affect other countries as macro-phenomenon of the global financial crisis reflects it - 2008 (Idowu et al., 2015).

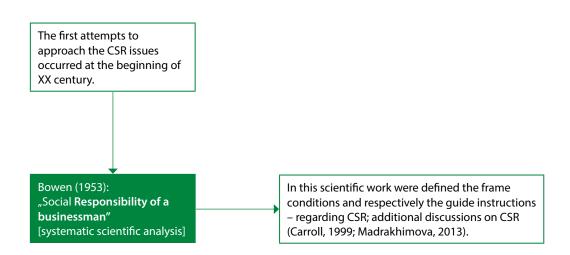
The global economy requires organizations (Ganescu, 2012; Doz and Kosonen, 2010):

- 1. to define clearly the role,
- 2. to reconsider their economic, social and environmental goals,
- 3. to adapt their way of doing business taking into consideration the current requirements, and to
- 4. demonstrate that they are able to develop sustainable business through clear and transparent strategy.

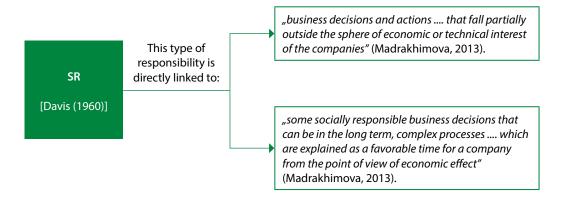
Thus the field of **corporate social responsibility (CSR)** has substantially contributed to the awareness of several issues previously considered to be unimportant or simply ignored. It is certain that globalization of the world economy has brought many advantages, but also lead in a similar manner to an increasing number of problems and difficulties for the organization (Idowu et al., 2015).

1.1. Definition and scope

Researchers from the academic area and also from the private organizations (business) have shown in the recent years an increased level of interest regarding CSR. Social and environmental responsibility theme appears as a series of political and legal documents, and gains internationally a rising level of importance (Morimoto, 2005; Maignan, 2002).



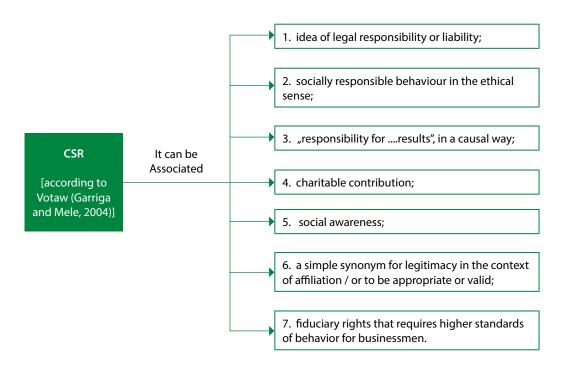
Davis (1960) presents the issue of social responsibility (SR) in the context of management.



According to the literature it can be present the following approaches to CSR (Madrakhimova, 2013):

DAVIS AND BLOMSTROM (1975) MCGUIRE (1963), EMPHASIZES **NETWORKS, DESCRIBED CSR: DEFINED CSR ORIENTATION AS: APPROACHING CSR THAT:** "decision makers responsibility to "...involves removing corporate behaviour "an organization has not only economic take measures that will not only meet to the appropriate level of and legal obligations, but it is, also, socially their interests but also will protect and predominant norms, values and social responsible ..." consolidate the public wealth." expectations."

Votaw said that: "CSR means something, but not always the same for everyone" (Garriga and Mele, 2004).



An important question raised by Mohr and his collaborators (2001) to the business community was that the corporate decision-makers should also be concerned about other issues, than profitability. For this reason, it is imperative to define what it means for an organization/company to be socially responsible. Perhaps the most often stated definition of CSR is through the Carroll's model (1979), which presents a conceptualization of CSR to four parts: **economic and legal responsibilities**, **ethical responsibilities**, and **philanthropic responsibilities** (Table 1.1.) (Tian et al., 2011).

COMPONENT ELEMENTS DESCRIPTION:

(*)ECONOMIC RESPONSIBILITY, (**)LEGAL RESPONSIBILITY, (***)ETHICAL RESPONSIBILITIES, and (****)PHILANTHROPIC RESPONSIBILITIES.

Carroll's model on CSR Source: *Tian et al., 2011* Ethical Responsibilities sums up those standards, norms, and expectations that reflect the stakeholders concern regarding the environmental issue, civil rights, and many other forms;

Philanthropic responsibilities include those corporate actions as response to society's expectations – including contributions to education, to the arts, or to the community;

Economic and legal responsibilities are at the basic level of CSR; must undoubtedly perform by the organizations.

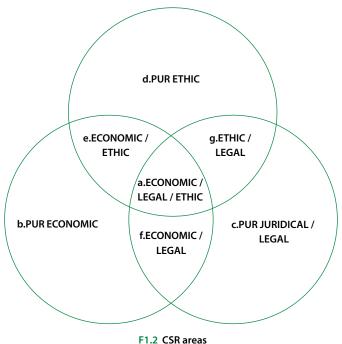
T1.1 The components of Carroll's model on CSR



F1.1 SCR Carroll's Pyramid Source: according to Carroll, 1991

The CSR model (Carroll, 1979) originally appeared as a pyramid (Figure 1.1.), having at the base the economic responsibility. Economic responsibility for Carroll is a basic duty of the organization to perform its functions in the market to provide services/ products for the society and also for the profit. Legal responsibility is the need of organizing the existence of organizations from a legal point of view. Ethical responsibility implies the need to correlate the actions of companies with specific moral norms associated with a particular cultural environment. Philanthropic responsibility for Carroll is the highest point of the pyramid and also the need for organizations to participate in various social programs (Carroll, 1991; Madrakhimova, 2013).

Of course, such an interpretation of CSR "pyramids" does not eliminate all the problems related to social responsibility but allows an efficient organization of them. Consequently, with the support of the pyramid, Carroll transformed and developed the 3 model for CSR; so it was started from the main types of identified responsibilities, as: (1) economic responsibilities, (2) legal responsibilities and (3) ethical responsibilities. Ideally, any organization should combine these three areas, and the real level of CSR is a product of variations of these combinations (Schwartz and Carroll, 2003; Blagov, 2010; Madrakhimova, 2013).



Source: Schwartz and Carroll, 2003

In another order way of thoughts, CSR can be seen as a sub-area of social responsibility. Especially the **European Commission** defines corporate social responsibility as: "the responsibility of companies for their impacts on society."

The European Union through **Green Paper** - Promoting a European Framework for Corporate Social Responsibility shows that:

ORGANIZATIONS / BUSINESSES IN ORDER TO BE SOCIAL RESPONSIBLE:

"should have implemented an integration process of (1) the environment concerns, (2) social concerns, (3) human rights/ ethical concerns, and olso consumers concerns in their everyday business operations, and respectively a key strategy developed in close collaboration with stakeholders" (Idowu et al., 2015);

and also the EU Commission (2002) states that:

"... CSR is a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with stakeholders on a voluntary basis..." (Crowther and Aras, 2008).

There are other different definitions of CSR. CSR is seen as a way for an organization to organize and to monitor its activities to verify where they comply with the legal, ethical standards and international norms. The main goal of the CSR is to stimulate organizations to generate a positive impact on the environment, consumers, employees, communities, and among all stakeholders (Torrecchia, 2013; Idowu et al., 2015).

"most definitions of Corporate Social Responsibility describe it as a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis. Being socially responsible means not only fulfilling legal expectations, but also going beyond compliance and investing 'more' into human capital, the environment and the relations with stakeholders. The experience with investment in environmentally responsible technologies and business practice suggests that going beyond legal compliance can contribute to a company's competitiveness. Going beyond basic legal obligations in the social area, e.g. training, working conditions, management-employee relations, can also have a direct impact on productivity. It opens a way of managing change and of reconciling social development with improved competitiveness" (Anca et al., 2011).

In another order way of thoughts, it should be noted that the concept of CSR is voluntary, which means that organizations can choose to adopt or not to adopt CSR principles in the daily activities. CSR takes into account the interests of stakeholders in the management of organizations, adopting its principles and choose to be responsible for stakeholders (Low et al., 2014).

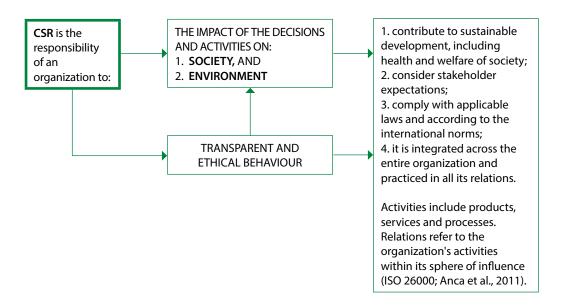
It is also necessary to mention that is possible to define CSR¹ through a generic concept, using the concept of social responsibility - SR.



PURPOSE: balance between society and the environment

Step to Sustainability

¹The term Corporate Social Responsibility - CSR is known and used only social responsibility - SR, ecause it has a much narrower character.

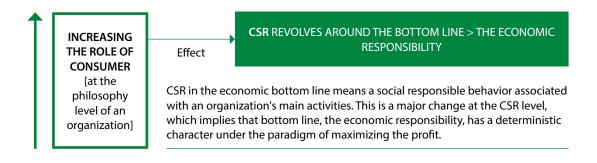


A general concept associated with CSR refers not only to organizations/corporations but also to all kinds of entities². This way, the responsibility for an entity reflects the impact of its decisions and its activities on society and environment. The CSR concept strictly links with the concept of sustainable development, which it is followed by ethical and transparent behaviour, taking into account the expectations of all stakeholders. Specifically, it refers to the integration of ethics into the strategic vision of the entities to effectively manage the social and ethical issues associated with its activity (Freeman, 1984; Idowu, 2015).

In conclusion, it can be stated that whatever definition are for the **Corporate Social Responsibility (CSR)**, its goal is to drive change in organizations towards sustainability, with the condition to protect the interests of stakeholders.

1.2. Consumer's perspectives on CSR

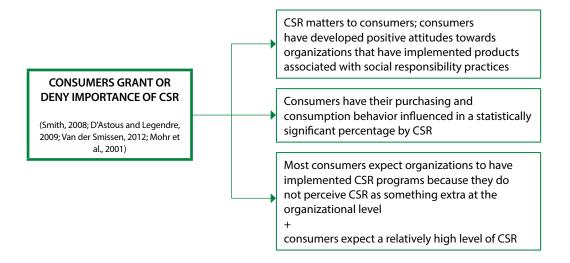
The consumer can be considered a rare actor/an interested party that plays a secondary role at the CSR network level. CSR focuses in particular and integrates other stakeholder groups, such as employees of organizations, environment, local communities and so on. However, this fact is changing. The European Commission has changed its formulation on the CSR description to take in account this interested party, namely the consumer (European Commission, 2011; Idowu et al., 2015).



²The term "entity" is used in order to identify an organization, a department, an office, a service, a department or even a manager (regardless the level of management, with condition to have decision power); it may be associated with a decision agent' decision entity, and so on.

Step to Sustainability

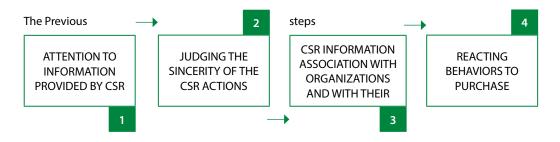
Including consumers in the official definition of CSR implies that economic behaviour is not a determining factor; organizations and individuals have different and discretionary ways to address profit maximization. This new approach does not deny it but transforms the profit maximization character in a non-deterministic/situational one (Idowu et al., 2015).



The question is not about whether the organizations should include CSR in their activities, but rather about how they should do it. Also, it is no longer enough for organizations to have any CSR programs because consumers evaluate them critically (Bhattacharya and Sen, 2004; Van der Smissen, 2012).

Consumers' reaction to CSR

Information processing at the human level includes at least the following steps that focus on attention, coding and judgment of the short-term memory, re-coding and reasoning through recovery long-term memory, and finally performing a behavioural response (Miller, 1956; Tian et al., 2011). Thus, it is believed that the information perception of consumer related to CSR also contains at least four steps, as follows (Tian et al., 2011):



correspond to key issues raised in the studies on relationship CSR - consumer, namely (Tian et al., 2011):



ICE, PA, and PI are the most popular aspects that are more influenced by the consumer's perceived level of CSR, comparing with the objective level of the CSR actions performed by organizations (Becker-Olsen et al., 2006; Marin et al., 2009; Tian et al., 2011).

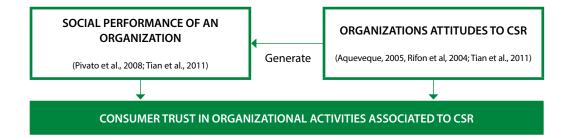
Consumers' awareness on CSR

Tian et al. (2011) state that the consumer awareness on CSR has an exogenous character that is susceptible to political and cultural traditions, to the economic development of society, and that varies from country to country (Tian et al., 2011).



Consumers' trust in CSR

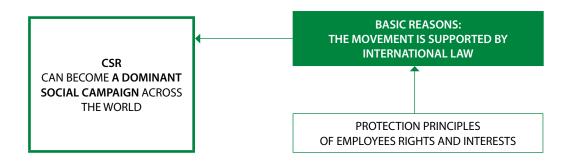
Consumers' trust in CSR is defined by Blomqvist (1997) as being their expectations from organizations, related to the promises of the fulfilment of their obligations with honesty, kindness, and in having non-opportunistic reasons to do so (Tian et al., 2011).



On the other hand, the connection between the perception of different aspects that characterize a product or category of products from consumer's perspective and the organization's CSR practices is interpreted by the difference between consumer's response to CSR and his/her option for choosing different products or product categories. In other words, the goods are likely to be associated with CSR by the consumers. Therefore the perception of consumers about CSR when they buy goods is based on the idea that honest and socially responsible companies will produce better products. From their perspective, the consumers see CSR as a sign of honesty and safety (Siegel and Vitaliano, 2007).

1.3. Legal background of CSR

Business activities carried out by organizations are described, facilitated and limited by law. There are businesses activities carried out by organizations that do not show a juridical/ legal component. The legal compliance to minimum international standards associated with the environmental and labour protection represents the fundamental principle of CSR policies. Understanding the nature and the impact of legal obligations on the business of the organizations is a basic precondition for designing a CSR policy that is achievable. It applies not only in various jurisdictions in which an organization operates but also in deference to public international law. In almost all CSR areas, the international legal obligations determine the agenda for the activities conducted by organizations than the local regulations (Kai, 2004).



PROTECTION PRINCIPLES OF EMPLOYEES RIGHTS AND INTERESTS:

- · appropriate jobs;
- hiring human resources (HR) in the right job positions for maximizing employees' abilities and achievements;
- · access to training programs, respectively motivated workforce;
- improving wage policies, income, working hours and other working conditions;
- recognition of the right for collective negotiation and cooperation between workers and management;
- · increasing social security measures;
- fully guarantee the health and life of employees in all sectors;
- child protection and protection of women;
- ensuring an adequate level on nutrition, accommodation, cultural and recreational facilities;
- equal opportunities for education and employment.

Source: Philadelphia Declaration (Shan, 1991; Kai, 2004)

The Charter of International Labour ratified in April 1919 under the Paris Peace Pact clearly defines these principles regarding the rights and interests protection of the employees. The International Labour Convention already reflected most of these principles. In 1944, the International Labour Organization ratified the Philadelphia Declaration (Philadelphia – SUA) redefining the objectives and principles of fighting for the rights and the interests of employees (Shan, 1991; Kai, 2004).

National legislations and the international organizations have also raised and stressed the problem and the importance of organizations social responsibility (Tully, 2005). Most developed in the world efforts on CSR are in Europe, mainly because of the strong regulations and campaigns. Over the years, NGOs have been involved in various CSR issues (Dreveborn at al., 2010).

At the European and international level some actors were involved in the CSR/SR area, developing various frame structures, regulatory guidance, or even supporting (direct) organizations that intend to implement socially responsible activities; a brief overview of these is below (Anca et al., 2011):

 The European Environment and Sustainable Development Advisory Councils (EEAC) [in 1993].

- The World Business Council, an international business network, aims to develop better "cooperation among the private sector, governments and organizations" concerned with the environment and sustainable development.

 Launching the European Business Network for Social Cohesion EBNSC in 1996 that became "CSR Europe" in 2000". [in 1995; 1996].
- OECD Anti-Bribery Convention [in 1997].
- United Nations launched the initiative "Global Compact", -Code of Conduct [in 2000].
- The European Commission published a Green Paper on "Promoting a European Framework for Corporate Social Responsibility"; purpose: increasing awareness of the positive impact of CSR/ SR on businesses and companies in Europe and beyond, and so on [in 2001].
- "The establishment of a *Multi-Stakeholder Forum;* purpose: to support CSR/SR practices, and so on [in 2002].
- "European Council Resolution of 6 February 2003 on Corporate Social Responsibility" [in 2003].
- The EU Strategy for Sustainable Development [in 2006].
- Due to the variety of international activities in the field of CSR/SR, also the European Commission aims to stronger consider the international perspective in their work to promote CSR/SR globally. International benchmarking and intends to maximizing the contribution of enterprises to the achievement of the *UN Millennium Development Goals* contribute to achieving this aim (European Commission, COM 2006 136 final) [in 2006].
- "The Commission adopted the *Review of EU Sustainable Development Strategy*. The document underlines that the EU has mainstreamed sustainable development into a broad range of its policies in recent years" [in 2009].
- The Treaty of Lisbon [in 2009].
- Launching the international standard ISO 26000 "Social Responsibility" [in 2010].
- On 25th October, the European Commission launched its new Communication on CSR for the period 2011-2014. The renewed Communication aims to strengthen EU global leadership on CSR/SR by implementing an intensive Agenda for Action with around 30 proposals for CSR/SR commitments.

Step to Sustainability

2. Social responsability for environmental sustainability

2.1. Concept of environmental sustainability

European Community Commission (2001) defines sustainability as "a concept whereby companies integrate social and environmental concerns in their business operations and their interaction with stakeholders on a voluntary basis". However, the economic crisis has affected confidence in organizations. Therefore, one of the Commission's current objectives is to promote sustainability to create favourable conditions for sustainable growth to ensure responsible behaviour and to create jobs. In this sense, sustainability was defined as "the responsibility of enterprises for their impacts on society" (European Commission, 2011; Bollas-Araya et al., 2014).

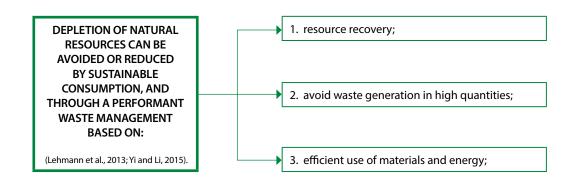
CSR and Sustainable Development (SD) are two concepts very closely interlinked. This can be seen from the definition of CSR developed by the World Business Council for Sustainable Development (WBCSD) which determines, in an explicit manner, the relationship between those two (Low et al. 2014):

"corporate social responsibility is the commitment of organizations to contribute to sustainable economic development, working with employees, their families, the local community and to society, in general, to improve quality of their lives".

Environmental sustainability refers to the basic idea that the effect generated by measures engaged at present is interposed over the options available in future. If natural resources are used today in an unsustainable and inefficient manner, they may not longer be available for use in the future. This aspect is very important because the resources are quantitatively limited (Crowther and Aras, 2008).

2.1.1. Waste management

Waste management and disposal are extremely difficult tasks for any government, for ministries, agencies, or organizations. Detection of various chemicals (such as hazardous) in water networks, in air and soil, in fruits and vegetables, and also the risk to the human health, have focused the attention of the large public, governments and organizations on the process of releasing waste and toxic substances (Suryanarayana and Rao, 2012). Waste generation pollutes the environment and creates an economic burden on different areas. Wastes have as effect unnecessary loss of natural resources, such as water and incorporated energy.



Dangerous wastes generated by various industrial activities have increased year by year as a result of production growth. Together with increasing the amount of community's solid waste, it represents a great challenge and calls for substantial management efforts (Suryanarayana and Rao, 2012).

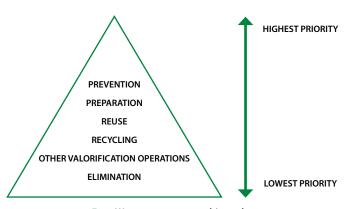
Agenda 21 addresses to waste management indicating that a good waste management is one of the major environmental issues that directly contributes to maintaining environmental quality and achieving sustainable development. Consequently, the waste management will be achieved by following actions: (Suryanarayana and Rao, 2012):

- 1. Reduction of waste production;
- 2. Increase waste reuse and recycling degree;
- 3. Promotion of waste disposal environmentally friendly practices;
- 4. Extension of waste services.

At European Union [EU] level, the basis of waste management is given into several Framework Directives (Waste Framework Directive (1) and the Directive on dangerous waste (2)), which clearly show the overall structure of an effective waste management regime (Macoveanu et al., 2008).

Waste management raises very complex problems that require to undertaking coordinated actions from local to regional level, collaboration with local civil society, with government representatives and also a collaboration between states (NEPA, 2010).

The general principles of waste management are concentrated in the so-called "hierarchy of waste management" (Figure 2.1.). The main priorities are the prevention of waste and their harmfulness reduction. When it is not possible to achieve any of these two, waste should be reused, recycled or used for energy (incineration). Finally, waste must be disposed of in safe conditions (NEPA, 2010).



F2.1 Waste management hierarchy
Source: ANPM, 2010

The waste hierarchy according to the Framework Directive 2008/98 / EC is applied about the priority to legislation and policies regarding waste management, in the following decreasing order:

1. Prevention of waste generation (Figure 2.1.) is a top priority in the management hierarchy, but the results were not very satisfying. There is a big difference between the prevention policy regarding the waste generation expressed in various EU directives and the reality of continuous growth in a waste generation. Waste quantities are growing and will continue to grow, and this process will undoubtedly increase the environmental impact. In general, the increase of the economic activity is correlated with the increase of waste generation. How economic growth is the main goal all over the Europe, instruments that effectively restrict the production of waste are often difficult to find or/and to be acceptable from the political point of view. However, good practices show that successfully preventing actions requires a variety of tools (NEPA, 2010).



Because there are various products and parts involved, just one measure that covers everything doesn't exist. Thus, there are used large numbers of tools (voluntary or mandatory) for reaching the objectives. These include (NEPA, 2010):

- 1. Economic instruments;
- 2. Prohibition of certain substances:
- 3. Voluntary commitment;
- 4. Green/ecological labeling;
- 5. Principles of product design.

At organizations level measures in areas of processing raw materials, designing and manufacturing appropriate products can be adopted. It is also necessary to specify that the programs for introducing cleaner technologies are useful for reducing waste generation in the industry (NEPA, 2010).

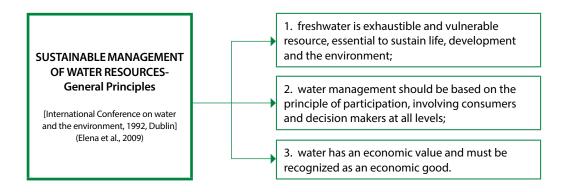
Another EU instrument on a voluntary basis, which rewards the industrial organizations that continuously improve their environmental performance, stimulating achievements on long-term, is EMAS - the audit scheme and environmental management.

At the international level, another tool to improve the environmental performance of organizations, and consequently the management of waste is ISO 14001. It is a tool that brings different benefits/advantages, both internal and external, to organizations (Gavronski et al., 2008; Oliveira et al., 2012; Zutshi and Sohal, 2004).

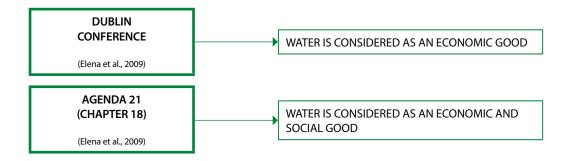
- **2. Preparation for reuse** (Figure 2.1.) consists of various operations of checking, cleaning, or recovery by which products or components of products that have become waste are prepared for reuse, without further pre-treatment operations (NEPA, 2010).
- **3. Waste recycling** (Figure 2.1.) consists of various recovery operations by which materials are transformed into products, raw materials or substances being used for the same purpose for which they were conceived or for another purpose (NEPA, 2010).
- **4. Other recovery operations,** (Figure 2.1.) such as energy recovery; consists in various operations by which waste is used to replace other material that would have been used to fulfil a particular function or by which the waste is prepared to perform that function (NEPA, 2010).
- 5. Waste disposal (Figure 2.1.), mainly by depositing, is the least desirable option from waste management hierarchy. However, it continues to be the most common method of waste disposal. Waste disposal may be a consequence coming from the level of development of countries. Also, it may come from the behaviour and attitudes of civil society and concerned authorities. For example, developing countries that have the economic development as generalpurpose have the worry of the environmental impact of waste. In countries with a strong industry, resource consumption and production are much higher, and thus the amount of waste is also large. On the other hand, these industrialized countries can develop and apply modern technologies for waste management; also in these countries the education level is clearly distinguished, and the willingness to accept some tools such as "pay-as-youthrough," "willingness to pay" (NEPA, 2010).

2.1.2. Water resources

Among the most important issues that humanity is currently facing are the water shortages and it's degradation in quality. Also, achievement of the main objectives associated with sustainable development depends very much on the water management, given the fact that water is the main promoter of life and the motor for human society development. The great importance of water and the multitude of problems arising from its use have led to concerns at the level of international organizations (Elena et al., 2009).



Regarding its economic value, water was, and it is often perceived as a free resource, which induces a lack of concern for its use.

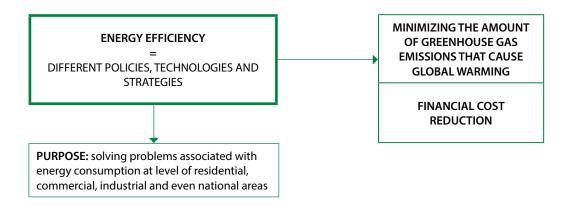


The total value of water consists of the usefulness/or the economic value and its intrinsic value. The economic value is formed from (1) direct value of water used by the consumers, (2) net benefits from water used to obtain goods or conducting processes and subsequently restored in the natural environments, (3) contribution to the achievement of social objectives.

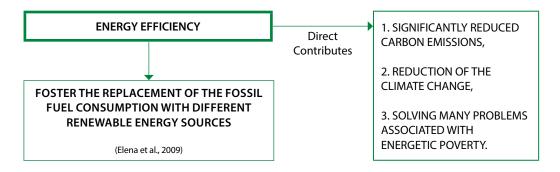
Addressing the water as an economic good, it ensures the balance between supply and demand for water. Because the freshwater resources are decreasing, to continue the traditional policy of extended supply is no longer an affordable option (Elena et al., 2009).

2.1.3. Energy efficiency

Global concern about continuous exploitation of non-renewable resources, combined with inefficient technologies used in production processes, and also with various deficiencies in structures and policies associated with energy consumption, lead to the need for an imperative change of the paradigm to support sustainable development (Ganda and Ngwakwe, 2014).

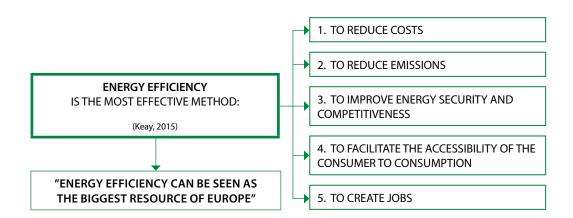


Energy efficiency is engaging different major functions associated with the sustainable development of the institutions and countries.



However, the exploitation of inexhaustible sources of energy is sustainable only if consumption of these resources do not damage the existing environment. Therefore, weak energy policies and inefficient energy technologies contribute to an unsustainable character even when renewable energy sources were adopted (Ganda and Ngwakwe, 2014).

Energy efficiency is not just an isolated effort of organizations to be cost-effective and ready to compete in a global market. Energy efficiency is also a key objective of sustainable management (economic, environmental and social) that reflects the CSR practices in organizations, given their relation to society (EECC, 2015).



Concluding, a sustainable future is possible when (Ganda and Ngwakwe, 2014:

- 1. solid structures to address the issues of energy consumption are established;
- 2. clear regulatory framework for monitoring and control is properly implemented.

Examples of projects and initiatives for energy efficiency in footwear and leather industry

- The IND-ECO project aims at promoting energy efficiency in the leather and footwear production industry (Source: https://ec.europa.eu/energy/intelligent/projects/ en/projects/ind-eco
- 2. Several companies started to collaborate with Nike within the MLS (Manufacturing Leadership) group of strategic partners to more fully integrate energy efficiency into their operations.

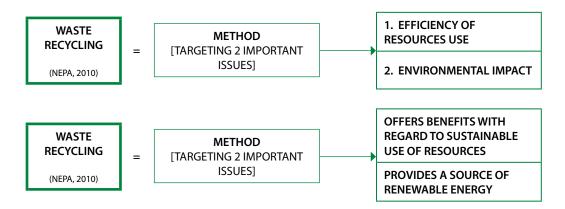
 (Source: http://www.nikebiz.com/crreport/content/workers-and-factories/3-16-0-case-study-footwear-factories-save-energy-and-money.php)

2.1.4. Recycling and reusing

Recycling and reuse are concepts that people from everywhere are beginning to understand and apply in their daily life. The principles associated with these concepts are quite simple, but they are necessary for sustainable development. Reducing the energy consumption and the quantity of materials used in various manufacturing processes is vital for organizations to remain productive. Toxic waste can be very high and the only way to stop this is to apply an efficient management of waste (Bushnell et al., 2015).



Waste recycling includes reprocessing organic material but does not include energy recovery and conversion for use as fuels or other productive operations. From the early 90s to nowadays, numerous EU directives and national policies were promoted aiming to achieve various objectives for recycling, reusing and recovering or certain limits for the amount of waste delivered in cities. Currently, these measures are starting to produce results. Waste is no longer that inevitable evil, but it is an important source of secondary resources (NEPA, 2010).



Recycling material involves replacement of primary resources with the use of materials from waste; but recycling itself involves a series of prior activities as (NEPA, 2010):

- 1. collection;
- 2. transportation of waste;
- 3. intermediate processing that involves sorting;
- 4. shredding or compacting.

The concept of recycling represents the transformation of the elements considered to be waste into a valuable resource. This process includes several processing steps, but it starts with collecting various items considered waste and transporting them to a storage area (Bushnell et al., 2015).

If the stakeholders create more demand for recycled products, the companies are encouraged to use and to buy recycled products, which will make the whole process to be successful and stress-free (Bushnell et al., 2015).



can give your

old shoes a

new lease of life!

Examples of companies, products, services and initiatives focussed on reducing, reusing or recycling footwear and leather wastes.

1. United Shoe Recycling Company (UK) collects unused footwear that is sorted and sent to various destinations for other people who urgently needed footwear.



Source: http://www.unitedshoe.co.uk

Since 90's, Nike introduced a program called Reuse-A- Shoe that aims to collect worn athletic shoes for recycling. The wastes are transformed into a new material that is used to create playgrounds.
 (Source: http://help-en-eu.nike.com/app/answers/detail/a_id/39600/p/3897)

- Performance sportswear brand Adidas says it has almost eliminated fabric waste in the production of its Running and Adidas by Stella McCartney ranges by changing the way it makes patterns. (Source: http://blog.adidas-group. com/2014/02/reducing-waste-through-intelligentproduct-design-low-waste-in-plain-english/)
- 4. The TAIMEE project investigated the production and market implementation of an innovative leather composite material to provide acoustical isolation in addition to thermal insulation properties for immediate application in building sector. The raw material is the leather waste from tanneries.

 (Source: http://taimee-project.eu/index.php/en/project)
- NATURALIA project gave solutions for post-used shoes recovery in footwear industry Source: ec.europa.eu/environment/eco-innovation/ projects/en/node/2208
- Plastics from renewable sources applied in footwear (ECOTPU project)
 Source: http://ec.europa.eu/environment/eco-innovation/ projects/en/projects/ecotpu
- 7. Chaco uses ECOTREAD™ sole from 25% recycled rubber (Source: www.chacousa.com).
- 8. Naya Shoes uses recycled cork for heels and treats leather in a natural way (www.nayashoes.com).
- 9. J-41 uses 100% recycled and recyclable packaging and recycled rubber for soles (www.j-41.com).

2.2. EU and sustainable development

Sustainable development is a global objective. The European Union plays a key role in achieving sustainable development in Europe. There is a need for a wider plan, for an international action.



The EU strategy "A sustainable Europe for a better world" offers a positive vision of a more prosperous and fairer society, and promises a cleaner, safer and healthier environment – a society that provides a better quality of life for future generations (Macoveanu, 2006; Macoveanu et al., 2008).

Effective realization of this objective means:

THE EU STRATEGY FOR SUSTAINABLE DEVELOPMENT

- Economic development must support social progress and must take into account the environment;
- 2. Social policies must support the economic performance;
- 3. Environmental policy must to be efficient from the cost point of view.

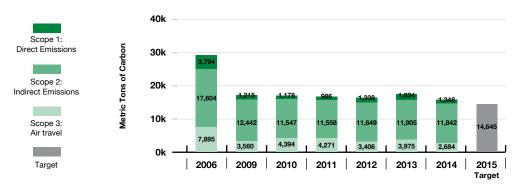
To establish bridges between these ambitious goals and concrete policy actions, the **European Commission** proposed the sustainable development strategy to focus on severe and irreversible threats, at the upcoming welfare of European society.

MAJOR CONSIDERABLE THREATS TO SUSTAINABLE DEVELOPMENT (Macoveanu, 2006; Macoveanu et al., 2008)

- 1. **greenhouse emissions** from human activity are the cause of the globally warming. Climate change is the cause of most extreme weather events (hurricanes, floods) with severe implications on the infrastructure, property, human health and nature;
- 4. although the increasing of the life expectancy is obviously welcome, this phenomenon associated with low birth rates, has as a result the aging of the population which threaten with the slowing down the rate of economic growth (result: increasing of the quality of the pension funds and social security).
- a serious threat to public health is represented by the new species of pathogens agents that are antibiotic resistant, and also the potential longer term effect of the use of many hazardous chemicals; threats to food security is an increasing concern;
- 5. loss of biodiversity in Europe has accelerated dramatically in recent decades. Fish stocks in European waters are near collapse. The amount of waste is growing faster than the continuous disposal practices. Soil loss and fertility decline reduced the viability of agricultural land;
- one from six Europeans lives in poverty. Poverty and social exclusion have serious direct effects on individuals such as disease, suicide, persistent unemployment. Poverty often accompanies some families for generations;
- 6. transport agglomeration generate to grow rapidly the network access. This mainly affects urban areas, while faced with problems (1) as central areas degradation, (2) as suburbs extent and (3) concentration of acute poverty and social exclusion. Regional imbalances remain to be a serious concern in the EU.

Very few of these trends are new. The governments, companies, and civil society make efforts to address these trends.

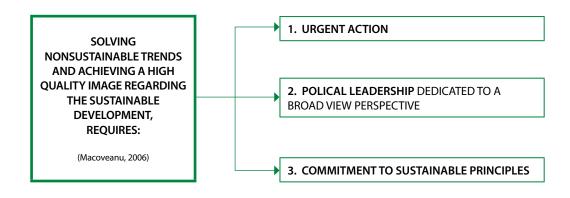
The latest published report (2015) of Timberland Company shows reduced levels of greenhouse gas emission by considering direct and indirect emissions as well as the emissions coming from air travels of their employees. (Source: http://responsibility.timberland.com/reporting/goals-and-progress/)



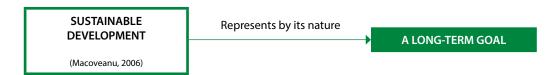
F2.2 Greenhouse gas emission at Timberland *Source: http://www.unitedshoe.co.uk*

The sustainable development strategy should be a catalyst for policymakers and an amendment of collective consumer behaviour. It requires a major reorientation of public and private investment into new technologies – environmentally friendly. The economic and social development should not be associated with environmental degradation and resource consumption (Macoveanu, 2006).

At the level of local sustainable development strategies, initiatives like Agenda 21 proved to be an effective method to achieve a consensus for the local change. These efforts have had limited success due to difficulties (1) in changing policies, (2) in changing the existing patterns of behaviour, and (3) taking into account the necessary actions as a response (Macoveanu et al., 2008).



Stockholm European Council decided at the Spring European Council that all the dimensions of the sustainable development should be reviewed annually.



TO ACHIEVE THESE GOALS, THE EUROPEAN COMMISSION PROPOSES AN EU STRATEGY IN THREE PARTS (Macoveanu, 2006)

- a set of cross-sectoral proposals and recommendations for improving the policies efficiency and to enable sustainable development.
- a number of priority objectives and specific measures at EU level in order to deal with the biggest problems that put obstacles to sustainable development in Europe.
- 3. steps for the application of the strategy and reviewing the achieved progress.

The EU's efforts to achieve sustainable development ultimately depend on the adoption of a broad strategy by all actors: citizens and businesses, civil society and regional authorities.

3. Social responsability and community involvement

According to Orgizek (2001), CSR includes organizational practices, inclusively environmental management systems, human resources policies, and strategic investments for a sustainable future.

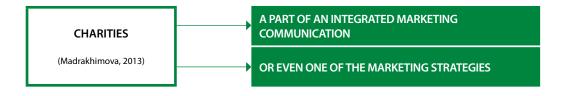


3.1. Charities and volunteering actions

Charitable activities, as conceptual, fall within the range of those social investments, which in a certain time generate profit, market share, and prestige. In other words, charity activities are mainly a way to increase capital reputation/ image.



Thus different organizational entities receive funds for projects, and by reciprocity contribute to the improvement of name and reputation of the organizational entity that is financed by them. Organizations are often involved in similar projects for some reasons, among which the most important may be the opportunity for further promoting their activities, their products or their services (Madrakhimova, 2013).



Another reason for organization's participation in various social programs is to create a favourable image in the eyes of the public. The multinationals implement clearly defined social charity programs to obtain results, among which are (Madrakhimova, 2013):

- 1. improving the company's image locally and nationally,
- 2. positive collaboration with media,
- 3. improving relations with investors,
- 4. associating the organization with high quality and prestige,
- 5. attracting new customers,
- 6. attract new employees,
- 7. more sales,
- 8. strengthen market position,
- 9. improving internal relations,

AMONG DIFFERENT CHARACTERISTICS ASSOCIATED WITH CHARITY FOLLOWING ACTIVITIES COULD BE IDENTIFIED (Madrakhimova, 2013):

- charity is a tool focused on compassion and care, which by itself implies generosity of such activities;
- charity has no commercial character (but often bring commercial benefits);
- charity campaigns are usually nonprofit and covers some areas of social importance;
- charity campaigns are flexible in addressing the objectives and needs of different target groups.

Corporate volunteering enters in the category of activities associated with the community involvement and also represents an indicator of CSR (Cronin and Zappala 2001 Lukka 2000; Den Hond et al., 2007).





CORPORATE VOLUNTEERING presents a number of features that make an activity to be useful to investigate non-managerial prospects, and as result to increase understanding of corporate organizational culture (Den Hond et al., 2007).

First, corporate volunteering, despite its diverse nature, is a form of corporate social reaction, usually taken by non-managerial employees. Compared to other activities carried out by organizations, such as community events sponsorship campaigns or other forms of corporate philanthropy, the corporate volunteer programs tend to involve large numbers of people, mostly from lower levels of the organization (Den Hond et al., 2007).



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EFFECT: employees are directly involved in activities/ corporate volunteer programs; focus is on basic membership to the organization and on employees decisions (Lee and Higgins 2001; Den Hond et al., 2007).

From a different view, it cannot be said that if voluntary activities are performed either during work or during employee's free time, some form of pressure/ burden is likely to be associated with voluntary commitments. Especially, this phenomenon appears when corporate volunteering takes place outside working hours (Lee and Higgins 2001; Den Hond et al., 2007).

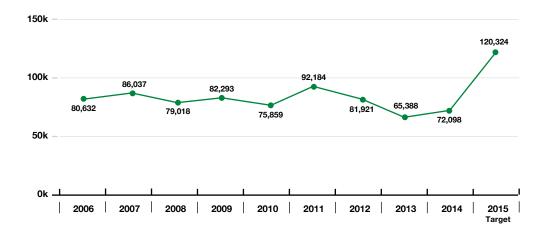


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REPRESENTS: a discretionary opportunity in line with traditional corporate expectations about work (Den Hond et al., 2007).

The impact of voluntary activities on work performance, in general, is distinguished by the nature of volunteering itself. Concretely, some expectations about volunteering can be mixed with expectations about other work activities.

There are companies that operate with so-called "community engagement teams" that provide enhanced opportunities for volunteering actions. For example, in 2014 Timberland reported 72098 hours that employees spent to serve the community.



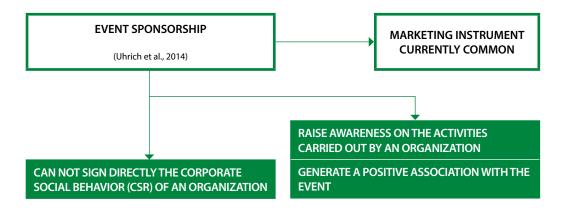
F3.1 Hours spent by Timberland employees serving the community

Source: http://responsibility.timberland.com/reporting/goals-and-progress/#csr-service_hours

3.2. Sponsorships

The sponsoring activities are an exchange between a sponsor and a sponsored entity (also called "property"). Sponsor invests cash and/or in-kind into a property to ensure the rights to exploit the commercial potential derived from its association with the entity/ "property" (Plewa and Quester, 2011).

The cause-related marketing involves corporate contributions, such as donations of an organization), directly linked to consumer purchases (sales to consumers). On the other hand, sponsorship activities focusing on a cause (cause sponsorship) involves social or environmental causes considered as important by the consumers, and these activities are independent of the sale (Plewa and Quester, 2011).



Step to Sustainability

Essentially, both these strategies mentioned above [(1) cause-related marketing, (2) cause sponsorship] aim to create goodwill between stakeholders, with the main goal to improve attitudes towards the sponsoring process and, ultimately, to increase sales and market share.

SPONSORSHIP ACTIVITIES



COMMERCIAL INTENT IS WHAT MAKES THE DIFFERENCE

CORPORATIVE SPONSORSHIP ACTIVITIES (ASSOCIATED TO CSR)

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corporate sponsorship activities (associated CSR) imply no leverage of the association (between the sponsor and the sponsored entity), and no hope for later benefit. Despite these important and clear differences, the border between sponsorship and philanthropy activities has lately become very unclear (Plewa and Quester, 2011).

Some multinationals are trying to create leverage by binding sponsorship activities to CSR-related initiatives. For instance Adidas, partner of FIFA (International Federation of Football Associations) supported the Department of Education in South Africa during the World Cup in South Africa. Both in South Africa and in emerging countries for similar future events, consumers can now more than ever expect companies to behave in a socially and ethically responsible manner (Du Bhattacharya and Sen, 2007; Uhrich et al., 2014).

Increasing consumer perceptions on CSR and increasing the credibility of companies (various brands) through various sponsorship activities associated with CSR programs is extremely important for at least two reasons (Uhrich et al., 2014):

- countries with economic gaps will host a large number of mega-events (eg Olympic Games in Rio de Janeiro, Brazil, 2016); CSR has become such an important objective for sponsors because in this manner they manifest their desire to reduce economic differences between these countries.
- consumers express their concerns on excessive commercialization of various events, and thus suggest that companies should also pay attention to not alienate sponsorship activities associated with CSR.

Several examples of actions and initiative sponsored by various footwear brands are:

Study case - Footwear companies involved in community programs

 ADIDAS – The company's CSR programs are built on three complementary pillars – community involvement, employee engagement and corporate giving – determined by local cultural, economic and social factors. For example, BOKS program started in 2009, and it aims to make fitness accessible to kids. By the end of 2014, more than 1,200 schools became part of this program in six countries: US, Japan, South Korea, Canada, Panama, and India.



F3.2. ADIDAS Group - CSR programs

Source: http://www.adidas-group.com/en/sustainability/communityengagement/projects/#/adidas-fund/

 Gucci - The Company actively supports the Kering Corporate Foundation for Women's Dignity and Rights, which combats violence against women and promotes their empowerment.



F3.3. Gucci's campaign for UNICEF
Source: http://luxurysociety.com/articles/2014/01/gucci-steps-towardssustainability

3. Clarks - The Company has been working in partnership with UNICEF since 2008 to help to fund educational projects by raising money through shoe donations.



F3.4. Clark's involvement in charity programs Source: http://www.clarks.co.uk/information/unicef

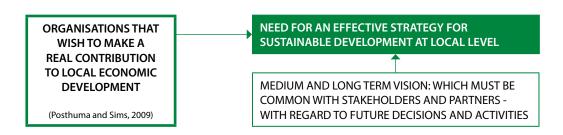
4. Nike - The company commitment to create positive social change around the world is oriented toward three directions: 1) innovating to get kids moving, 2) creating positive impact in local communities, 3) accelerate global change. For example, the company supports the Girl Effect program, the idea that adolescent girls have a unique potential to end poverty for themselves and the world.



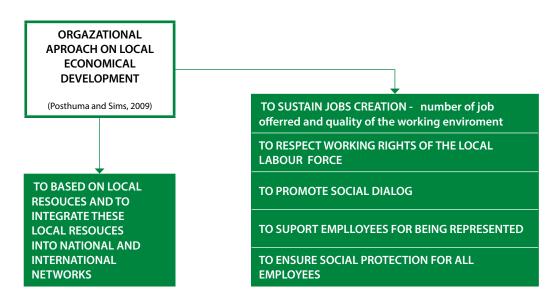
F3.5. Nike's programs for community involvement Source: http://about.nike.com/pages/community-impact

3.3. Supporting local economic growth and employing local workers

Development of local economy serves as an agent of change, encouraging new partnerships with political and social stakeholders at the local level. These three components have to work together with mutual respect for everyone's skills and perspectives. Governments, local communities, and organizations must ensure an equitable, sustainable impact, even when important changes occur in organizations such as restructuring and divestment (Posthuma and Sims, 2009).



However, the involvement and commitment of organizations are often positively influenced by the short-term visibility of activities that generate an immediate impact. Therefore, the tension between the immediate and visible impact on the long-term viability must be effectively managed by organizations (Posthuma and Sims, 2009).



According to IndustriAll Europe, there are more than 280,000 workers in footwear sector in the European Union. The sector is dominated by Small- and Medium-sized Enterprises (SMEs), which account for 95% of all companies. The major footwear manufacturing countries are Italy, Romania, Portugal, Spain and Poland. Together, they account for more than 75% of jobs in the EU (http://www.industriall-europe.eu/news/list3.asp?stid=343).

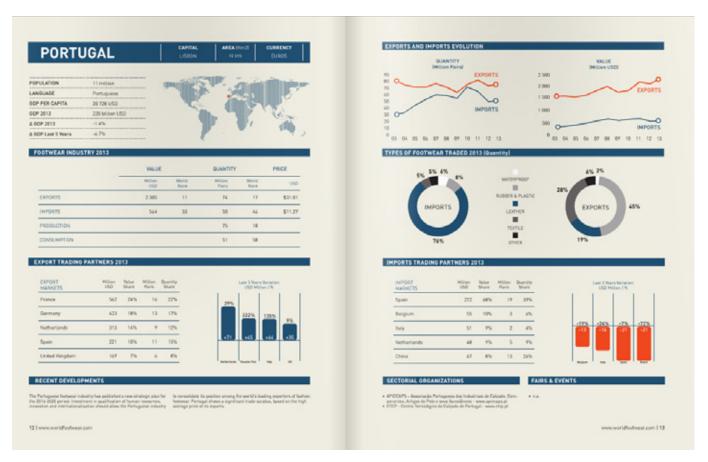
Concluding, organizations must recognize the real value of CSR in local communities and to assume it as a process of participative development that encourages and facilitates partnership agreements between key local actors. CSR allows to co-design and to implement a common strategy for sustainable development, using local resources and competitive advantage in the current global context, with the end goal of creating decent jobs and stimulate local economic activity (Posthuma and Sims, 2009).

Study case - Footwear companies supporting economic growth and employing local workers

One example of successful commitment in support of local and national economic growth is coming from Portugal.

Based on the latest statistics and reports (2015), APICCAPS – Portuguese Footwear, Components and Leather Goods Manufacturers' Association declare that "With exportations reaching up a new all-time high for five years in a row, the Portuguese footwear companies are investing on indoors expansion. To cope with the external markets requests, to where the sector exports 95% of its production, plans like buying new factories, new equipment, increase the number of workers and an expansion of the current facilities are taken into consideration"

(Source: http://www.portugueseshoes.pt/News/?id=986&_ Companies_are_making_investments_in_Portugal)



F3.6. The World Footwear 2014 Yearbook

Source: http://www.worldfootwear.com/yearbook.asp?s=1&ss=71&year_sel=2014

3.4. Fair trade practices

Fair commercial practices imply a realistic set of measures to improve trading conditions, which allows substantial growth of trading, and lead to an increase in revenue. Thereby develops different organizational codes of conduct and regulations that contribute to real conformity to sustainable production and the development of higher quality products with better price.



"Fair trade" certified products have a real contribution (1) to increase accessibility and variety, (2) to increase public awareness, (3) to develop and to improve CSR practices.

Fair commercial practices/fair trade improve the social consciousness of consumers and increase the pressure to adopt widely ethical codes of conduct in large organizations and productive retailers (Khuri and Ilkka, 2013).

WORLDWIDE PRINCIPLES ASSOCIATED WITH FAIR TRADE, BOTH ECONOMIC AND NON-ECONOMIC, WERE GRADUALLY ESTABLISHED AS FOLLOWS (Murray and Reynolds, 2000; Audebrand and Pauchant, 2009):

- to conduct direct trade, which limit the number of retailers between producers and consumers;
- to exist a fair remuneration of producers or a full price, slightly higher than the market price, covering not only the economic costs related to the production of a good or service, but also social and environmental costs;
- to promote (1) long-term commitments and (2) sustainable and transparent relationships between economic partners;
- whenever is possible the large organizations must provide technical and financial support to their business partners.

- to support sustainable development, namely the preservation of biodiversity and natural resources by avoiding hazardous substances, by reducing pollution levels or by decreasing the volume of waste;
- to educate consumer sabout responsible consumption;
- 7. to encourage a democratic management in organizations, mostly based on cooperation models; cooperation offers many benefits, including member participation in decision making and reinvesting surplus in community projects. It is also recommended thereby to learn proper and to understand the democratic process, which generates impacts beyond organizations.

4. Actions for ethical marketing. fair advertising campaigns

While integration of CSR and implicit the ethical marketing actions do not automatically translate into an increase in profits, the companies are responsible for the actions and impacts on society (Entrepreneurial Insights, 2015).

4.1. Business ethics and socially responsible marketing

An organization must be concerned about people, society and the environment in which it operates if wants to be socially responsible (Entrepreneurial Insights, 2015).



As part of the main organizational responsibility associated with various marketing strategies, the company has to synthesize and to communicate all decisions that will have an impact on different communities. Thereby the consumers have the right and the power to decide which company will be successful or not (Entrepreneurial Insights, 2015).

4.1.1. Ethical Marketing

Ethical Marketing is a philosophy that focuses on honesty, fairness, and responsibility. Although what's wrong and what's right at the level of marketing activities is a subjective matter, a general set of guidelines/ principles is necessary to guide and communicate what intention the organization has (Entrepreneurial Insights, 2015).



4.1.2. Social responsibility and Marketing

Organizations are aware that consumers are well informed. In this respect, companies should develop ethical marketing plans and integrate them into all aspects of the marketing mix (Entrepreneurial Insights, 2015):

- "do good not just to look good" the responsibility must be associated with how an organization can help the local community, and so on; as result, the stakeholders (customers, media, and all those interested) will be impressed;
- it is necessary to assess and analyze the long-term effects
 the short-term gain of organizations will underestimate the impact of responsible marketing actions;
- organizational policies that do not reflect a company's ethical profile should be avoided.

4.2. Developing and implementing a socially responsible marketing plan

While ethics and social responsibility are sometimes interchanging, a difference between these two terms exists. Ethics tends to focus on marketing decision, either individual or group, while social responsibility refers to the overall effect of marketing practices on society. Organizations have to monitor trends and changes in values and beliefs of the society while pursuing its objectives to promote a model of ethical behavior for being socially responsible. Also, organizations should consider the long-term effects of these changes on the decisions making process (Entrepreneurial Insights, 2015).

EACH ORGANIZATION COULD FOLLOW FIVE SIMPLE STEPS TO DEVELOP A SOCIALLY RESPONSIBLE MARKETING SUSTAINABLE PLAN (Entrepreneurial Insights, 2015): 1. defining ethical 2. determining which 3. determining how to 4. establishing 5. analyzing and marketing; branch of ethics will implement ethics operational areas assessing the costs be applied at the at the level of the which will be of implementing a organizational level; marketing programs; included within the ethical marketing plan ethical marketing and comparing with subject; the benefits of such a long-term plan.

4.3. Main aspects of socially responsible marketing

Socially responsible marketing has as its central idea the responsibility and the refinement of the traditional marketing practices. At the level of marketing practices an organization should focus on (1) customer satisfaction, (2) innovative ideas and (3) to provide long-term value and benefits to the society (Entrepreneurial Insights, 2015).

THE LIST OF MAJOR ISSUES RELATED TO SOCIALLY RESPONSIBLE MARKETING PRACTICES (Entrepreneurial Insights, 2015):

- consumer orientation; this practice shows that socially responsible companies should develop policies and operations on a consumer perspective;
- innovation; a company that produces value products, focuses on providing customers (1) fair prices, (2) excellent experience, (3) support and maintenance (if applicable), and will not rely on tactics and tricks regarding sales;
- 3. **clear mission**; a clearly defined mission will help organizations to be aware about their plans, goals, and implemented actions. By putting the good/ welfare of the community above the profit, organizations will notice a medium and long term increase in the number of consumers that are willing to pay premium prices for the offered products;
- **4. impact on society;** unlike traditional marketing, which was focused on reducing the costs and increasing the profit organizations that have implemented socially responsible marketing programs are more focused on providing consumers fair goods and fair services; such organizations implement's improvements based on consumer feedback.

4.4. Characteristics of socially responsible marketing

Organizations that implement programs and strategies associated with socially responsible marketing (1) develop and sell products that meet and even exceed the customer expectations at a fair price, (2) pay attention to the feedback process, and (3) provide community support.

FIRMS CAN NOW ADD MORE SOCIAL AND ETHIC RESPONSIBILITY TO THE INTEGRATED PRACTICES THROUGH A CONTINUOUS IMPROVEMENT OF THE FOLLOWING (Entrepreneurial Insights, 2015):

- 1. honesty: ensuring that the solded products meet the need promised by the manufacturer or helps to ensure a lifestyle presented through various advertising campaigns. Advertising must be transparent about the possible side effects and should not create false expectations; so in time the customers will respect the honesty of organizations;
- transparency: any techniques used to manipulate and hide various issues of interest to customers should be removed from the practices of any organization;
- 3. safety: any product or service that could be dangerous to human health, animal health or the environment must have clear warnings. Once the problem is identified organizations can collect data to improve the products and thus reduce or eliminate the hazards associated with it;

- 4. ethical price: collecting data on the targeted market will provide information on how much customers are willing to pay for the offered products. The establishing prices strategy in a simplified manner should be based on actual costs, supply and demand. The various deficiencies and discrepancies in this area is considered an unethical marketing practices;
- 5. respecting the confidentiality of clients: when customers have sufficient confidence to allow access to their personal information, organizations are committed to safekeeping of such information; any action is considered an unethical marketing practice.

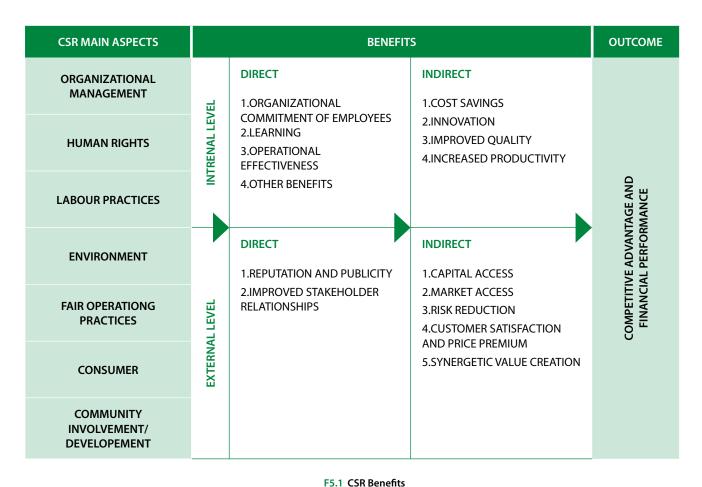
A company that uses ethical marketing strategy and it is socially responsible will earn respect and trust of the

customers; on the long term, this will translate into increasing benefits (Entrepreneurial Insights, 2015).

5. Advantages and benefits of CSR

CSR generates benefits at the organizational level, but also for all external parties that are involved. Generally speaking, it is very hard to quantify the benefits of CSR, since many of these benefits will be seen in the long term. There is a causal relationship between direct and indirect benefits that are generated by CSR activities. Understanding this

relationship could lead the organizations that implement and integrate CSR-related practices to competitiveness and financial performance (GIZ, 2012). A brief summary review of the benefits induced by CSR practices/ activities can be seen in Figure 5.1 (GIZ, 2012).



Source: GIZ, 2012; ISO 26000

Organizations that adopt CSR principles have improved their image and reputation within the business environment. Modern consumers are more aware (ethical conscious) regarding the products and services that they use and, therefore, they seek organizations that have attractive CSR reports. CSR projects have also generated several brands of products; thereby labelled products as "fair-trade" or "eco" offer new choices to consumers. Services "green" and "low carbon emission" also generate another option associated with consumption. These examples are focused on branding products. Therefore, we could say that the concept of CSR focuses on finished products and services (Low et al., 2014).

5.1. Direct internal benefits

5.1.1. Organizational commitment to employees and learning

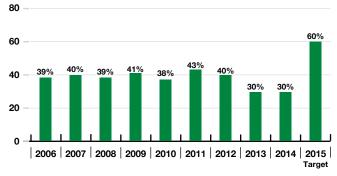
CSR activities associated with labour practices, to the environmental issue, and to the improvement of the organizational management – according to the CSR principles (e.g., accountability, transparency, respecting the interests of stakeholders, etc.) can lead to an improvement in work quality of the employees. A participative management, training, and volunteer programs creates diverse learning opportunities for employees and leads to the development of skills, abilities and knowledge of employees (GIZ, 2012).

Along with organizational commitment, also it will increase the employee motivation; more likely employees will act responsibly. They will show a behavior characterized by selfless contribution to the organizations' activities; at the same time the employers will get a higher level of trust among their employees (Nurn also Tan, 2010; Balakrishnan et al., 2010; GIZ, 2012).

SYNTHETIC TABLE			
CSR main aspects >	Direct internal benefits		
 Organizational governance/ management Labour practices 	Organizational commitment of employees		
3. The environment4. Community development	• Learning		
·			

Source: GIZ, 2012

For example, Timberland finds ways to engage the employees in service creatively and declares in the latest CSR Report (2014) an increasing of Hours Utilization Rate (HUR) of 30.4 % comparing with the previous year, with estimation for 2015 of 60%.



F5.2. Employment engagement at Timberland

Source: http://responsibility.timberland.com/reporting/goals-andprogress/#csr-service_hour_use

5.1.2. Operational effectiveness

CSR activities associated with labour practices, to the environmental issue, and to the improvement of the organizational management mean reforming production process and introducing a process of internal change. The introduction of fair operating practices improves cooperation with suppliers also helps avoid delays; improves delivery systems that contribute to the operational effectiveness. A cleaner production through (1) reducing the industrial pollution and by (2) substituting some materials with others less polluting comes along with a more efficient use of energy and resources. Increasing transparency makes easier the monitoring process of the resources used in production, which in turn generates efficiency. More participative work practices can improve the manufacturing processes because employees know where the deficiencies are. Better internal communication, thanks to transparency and participation enables management to identify employees' dissatisfaction (GIZ, 2012).

SYNTHETIC TABLE				
CSR main aspects >	Direct internal benefits			
Organizational governance/ management				
2. Labour practices • Operational effectiveness				
3. The environment				
4. Fair operating practices				
Source: GIZ, 2012				

CSR main aspects >	Direct internal benefits		
Organizational governance/ management			
2. Labour practices • Operational effectiveness			
3. The environment			
4. Fair operating practices			
Source: GIZ, 2012			

CATEGORIES	DETAILS
1. Recruitment costs	Because of the reputation of being socially responsible, companies must invest less in attracting human resources. At the same time, once hired, human resources remain for longer periods and, therefore, reduce the number of employments.
2. Costs of worker turnover	High commitment of the employees generates large cost savings associated with human resources - a very important quantitative indicator for CSR benefits.
3. Costs of labour disputes and accidents	Labour disputes and accidents generated as a result of insufficient safety standards causing a minus. The minus is a cost that can be avoided by integrating CSR in organizations.
4. Supervision costs	Due to the high commitment of employees, the cost of supervision/monitoring can be reduced, which means saving time for managers.
5. Production costs	Reducing (1) secondary quantities of technical and productive processes, and (2) the quantities of non-renewable resources [in the light of the environmental orientations] also leads to a considerable reduction in production costs.
6. Tax payments	In some countries and regions, organizations that implements certain standards [associated with sustainable development] or innovates different products with social value, receiving various grants and tax benefits.
7. Compliance costs	Failure to comply with legal standards of labour, respectively environmental pollution can lead to fines imposed by various agencies of the states; such issue can lead to an increase in the insurance costs.

T5.1. Cost savings categories Source: GIZ, 2012

5 2	Ind	irect	internal	benefits
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5.2.1. Cost savings

Cost reduction as a result of CSR has gained wide acceptance among business people (GIZ, 2012). The categories of cost savings can be seen in Table 5.1

SYNTHETIC TABLE		
Direct benefits >	Indirect internal benefit	
Direct internal benefits:		
 Organizational commitment of employees 		
2. Learning	 Cost savings 	
3. Operational effectiveness		
Direct external benefit:		

Source: GIZ, 2012

1. Reputation and publicity

5.2.2. Innovation

CSR activities stimulate the innovation process. The tendencies of (1) open innovation, (2) society oriented innovation, (3) innovation-oriented to stakeholder and (4) customer-oriented innovation, which are common in many modern businesses, are closely related to CSR practices (GIZ, 2012).

SYNTHETIC TABLE		
Direct benefits > Indirect internal benefits		
Direct internal benefits:		
1. Organizational commitment		
2. Learning	• Innovation	
Direct external benefit:		
Improved stakeholder relationships		

Source: GIZ, 2012

5.2.4. Improved quality

Following items lead to better results, not only regarding quantity (productivity) but also regarding quality: high qualified employees, integrative learning process, better conditions in the workplaces, a modified production process, an increase in operational efficiency.

Direct benefits > Indirect internal benefit Direct internal benefits: 1. Operational effectiveness 2. Learning Direct external benefit: - Improved quality				
Direct internal benefits: 1. Operational effectiveness 2. Learning • Improved quality	SYNTHETIC TABLE			
 Operational effectiveness Learning Improved quality 	Direct benefits >	Indirect internal benefit		
2. Learning • Improved quality	Direct internal benefits:			
Improved quality	1. Operational effectiveness			
	2. Learning	Improved quality		
	Direct external benefit:	- Improved quality		
Improved stakeholder relationships	•			

Source: GIZ, 2012

5.2.3. Increased productivity

Not only the costs could be reduced by CSR, but also the efficiency of the use of resources may increase. Operational efficiency is central to improving the productivity. Due to the high levels of commitment and qualification of human resources, fewer accidents occur; thereby thanks to better conditions in the workplace significantly increases the work efficiency of employees. At the same time (1) orientation towards environmentally friendly production processes, (2) better monitoring, and (3) transparency, contributes fundamentally to reduce inefficiencies and increase productivity (GIZ, 2012).

SYNTHETIC TABLE			
Direct benefits >	Indirect internal benefit		
Direct internal benefits: 1. Operational effectiveness 2. Organizational commitment 3. Learning Direct external benefit: 1. Improved stakeholder relationships	• Increased productivity		

Source: GIZ, 2012

5.3. Direct external benefits

5.3.1. Reputation and publicity

The link between CSR and reputation is real and recognized. Various studies on the benefits of CSR, place the "brand value and reputation" in the first place as frequency. Following actions gives a favorable image, and demonstrates that organizations are not only oriented towards profit but are socially responsible: community involvement (1), socially responsible work practices (2), environmental protection (3), recognition of human rights (4), proper operation (5), and orientation towards consumer (6) (Exter et al., 2011; GIZ, 2012).

Proactive CSR practices open up new opportunities for advertising and promotion of best practices – especially when such practices are recognized by different entities of civil society, government departments, academia and the media. Brand identity is strengthened by the high credibility of the institutions mentioned above, compared with advertisements that have only limited confidence (GIZ, 2012).

SYNTHETIC TABLE			
CSR main aspects > Direct external benefit			
1. Human rights			
2. The environment			
3. Labour practices			
4. Fair operating practices	Reputation and publicity		
5. Consumer issues			
Community involvement/ development			
Source: GIZ, 2012			

5.3.2. Improved stakeholder relationships

Another benefit directly associated with CSR is the improvement of relations with stakeholders: 1) internally -relationship with employees through socially responsible labor practices), and 2) externally -with business partners, government authorities, the media, civil society, community, investors and customers through fair operating practices, involvement in the community and customer focus. Through commitment, transparency and common values, essential changes in organizations to improve the relationships with stakeholders could occur (GIZ, 2012).

SYNTHETIC TABLE			
CSR main aspects >	Direct external benefit		
1. Fair operating practices			
Community involvement/ development	Improved stakeholder		
3. Human rights	relationships		
4. The environment			
Source: GIZ, 2012			

5.4. Indirect external benefits

5.4.1. Capital access

Thanks to (1) a good reputation and publicity, (2) transparency, (3) a high level of trust from stakeholders and (4) a high level of operational effectiveness, socially responsible organizations, have better access to capital and various credit in terms more favorable. In recent years, many emerging markets have taken initiatives to promote (a) the transparency, (2) the environmental orientation and (3) the social responsibility. CSR performance has a growing influence in access finance for investors. Analysts begin to consider thereby the social and environmental aspects (Nurn şi Tan, 2010; GIZ, 2012).

5.4.2. Market access

The reputation of being a responsible company and a reliable business partner is a crucial factor for market access for exporters and suppliers. Certification based on international standards of sustainability plays an important role in building such a reputation and creates evidence for credibility. Certification initiatives often refer to international treaties and conventions and translate into verifiable standards for direct implementation by organizations (GIZ, 2012).

5.4.3. Risk reduction

CSR helps to reduce the risk through (1) improved real stakeholder relations and (2) organizational commitment of employees. Investors perceive companies with good environmental performance, as less risky because CSR helps in avoiding conflicts between organizations, employees, communities and society (El Ghoul et al., 2010; GIZ, 2012).

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5.4.4. Customer satisfaction and price premium

Given the fact that consumers are increasingly aware of the social and environment problems a good reputation generated by CSR helps organizations to build trusted relationships with customers. The organization's reputation and brand identity are the powerful factors related to CSR and have a great influence on consumer preferences and trust. With a growing trend the consumer demand for a fair trade, ecological goods, and product safety, the market for products associated with different certified organizations (sustainability standards) will continue to grow (El Ghoul et al., 2010; GIZ, 2012).

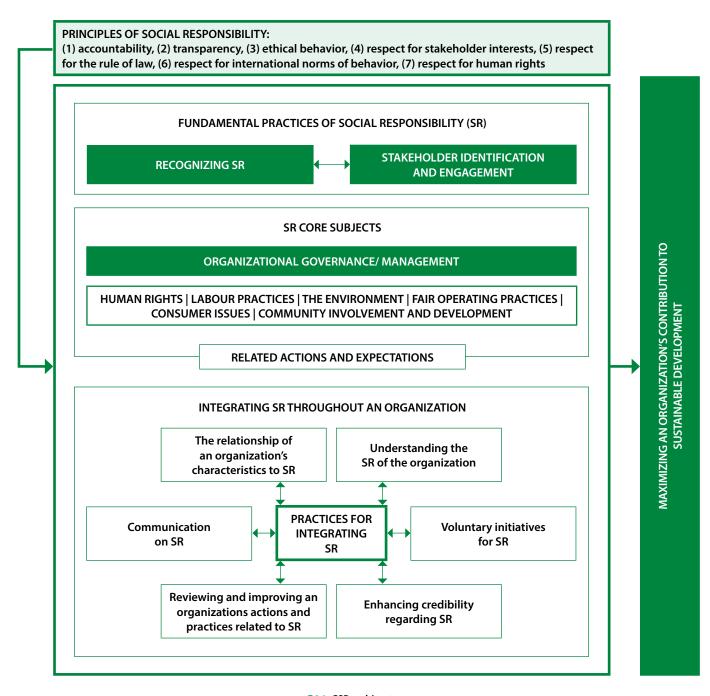
Building a positive reputation in the marketplace, associated with fair labor practice, and with management products, can generate benefits, and thus enable organizations to charge customers fair prices, and even premium prices. Customers are willing to pay for products that are associated with organizations with a high reputation/brand with a strong identity because such products are expected to be of high quality (Mandl and Dorr, 2007, GIZ, 2012).

5.4.5. Synergic value creation

From a broader perspective, the positive impact of organizations CSR (1) on the local community and (2) on the environment, improves the competitive context. Improving access to education and professional training positively influence regional labor market. Similarly, (1) the contributions to community development and (2) the environmental protection, leads to a high quality of life at the local level, which could generate new local customers.

6. How to elaborate a CSR plan?

A CSR/SR plan by the literature and ISO 26000 should have a framework features with the following components shown in the following figure (Figure 6.1)



F6.1 CSR architecture Source: ISO 26000

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The development and implementation of a CSR plan in organizations could be considered as an organizational change process (transition from the present to a future state), or as a new way of organization. The main purpose is to align the organizations to the dynamic requirements of the economic and social environment by identifying and managing the stakeholder expectations (Maon et al., 2015; Dawson, 2003).

Additionally to the organizational change, CSR integrates the learning process and the ability to understand the context and specific expectations of stakeholder. Thus, a real understanding of stakeholder expectations in a specific context will contribute to the success of the change process. Therefore, the development of CSR practices can be seen as an evolutionary recursive, acting and reacting to the business environment (Maon et al., 2015).

Analyzing the literature it can often be seen that many authors' focuses on various aspects related to CSR. Therefore an integrative framework, which presents the development and the implementation of CSR in a deeply integrated way into the strategy, structure and culture of an organization, is necessary.

Given the research conducted by Maon and his collaborators (2015), it can be reviewed the different approaches associated with the implementation and the development of CSR, as shown in the following table (Table 6.1):

	CSR CONCEPTION	CSR INTEGRATION PROCESS	STAKEHOLDERS' ROLE IN THE PROCESS
l.	For organizations the CSR commitment must include: • all employees; • product quality; • continuous process improvement; • assets; • profit opportunities. Sustainable manufacturing and development are further defined as "the integration of processes, decision making and the environmental concerns of an active industrial system that seeks to achieve economic growth, without destroying precious resources or the environment" (Khoo and Tan, 2002).	Based on the Australian Business Excellence Framework, the authors consider 4 cyclic stages involved in transforming the company from its initial state to a socially responsible and sustainable organization in a continuous perspective: • preparation (involving leadership and strategy planning) • transformation (involving people and information management • implementation (involving the embedment of sustainability in the company processes) • sustainable business results (involving the review of the system's performance) (Khoo and Tan, 2002).	Stakeholders' concerns and roles are not integrated into the framework. The framework only refers to the necessity of addressing the well-being of employees as well as customers needs and expectations. (Khoo and Tan, 2002).
II.	Corporate (social) responsibility is used in a general sense, referring to "the strategic choice to take responsibility for the impact of business on economic, environmental and social dimensions." (Were, 2003).	Corporate Responsibility (CR) implementation model (4 main phases): • raising top-management awareness • formulating a SR vision and core corporate values • changing organizational behavior • anchoring the change (Were, 2003).	The importance of internal communication and employee's involvement is underlined. But external stakeholders' involvement is not mentioned except in their role to raising top management sensitivity as well as in external certification process. (Were, 2003).

	CSR CONCEPTION	CSR INTEGRATION PROCESS	STAKEHOLDERS' ROLE IN THE PROCESS
III.	CSR covers three dimensions: economic, environmental and social dimension. CSR implies that an organization must conduct business sustainably and ethically and must treat/address stakeholder concerns in a responsible way (Panapanaan et al., 2003).	Two preliminary steps condition the commitment to CSR which precedes five key activities associated with CSR management: 1.assessment of CSR (identification of the main CSR areas and identifications of the relevant CSR parameters) (A); 2.decision whether to proceed in managing CSR (B): • organization and structure • planning • implementation • monitoring and evaluation • communication and reporting (Panapanaan et al., 2003).	The authors mainly insist on step a. and emphasizes the critical role the social risk assessment through considering 4 main stakeholders' clusters (employees, community, customers, community, suppliers) and their issues. The 5 "essential activities" are only evoked. The framework doesn't consider any stakeholders' role in that perspective. (Panapanaan et al., 2003).
IV.	Businesses commitment to CSR is viewed as, "at a minimum, adopt values and norms along with organizational processes to minimize their negative impacts and maximize their positive impacts on important stakeholder issues." (Maignan et al., 2005).	8 steps to be adopted to implement properly CSR from a marketing perspective: • discovering organizational values and norms; • identifying stakeholders; • identifying the main issues of concern to the identified key stakeholders; • assessing a meaning of CSR that fits the organization of interest; • auditing current practices; • prioritizing and implementing CSR changes and initiatives; • promoting CSR by creating awareness and getting stakeholders involved; • gaining stakeholders feedback. (Maignan et al., 2005).	The framework highlights the importance of 2 feedback loops to gain stakeholders' feedback: • stakeholders' feedback to be used as input for the next audit; • stakeholders' feedback as an input to reassess the first three steps of the CSR management process in the long-run (approximately every four years). (Maignan et al., 2005).
v.	CSR is viewed as "the commitment of business to contribute to sustainable economic development, working with employees, their families, the local community and society at large to improve their quality of life." (Cramer, 2005).	CSR implementation (6 main non-sequential activities): • listing the expectations and demands of the stakeholders; • formulating a vision and mission concerning corporate social responsibility and, if desired, a code of conduct; • developing short- and longer-term strategies concerning corporate social responsibility and, using these, to draft a plan of action; • setting up a monitoring and reporting system; • embedding the process by rooting it in quality and management systems; • communicating internally and externally about the approach and the results obtained. (Cramer, 2005).	The emphasis is laid on the importance of dialoguing with stakeholders, but the model remains unclear on their role and engagement in the process of organizational CSR development (Cramer, 2005).

 $\textbf{T6.1} \ \, \textbf{Approaches associated with CSR implementation and development}$

Source: Maon et al., 2015

Based on different approaches associated with CSR implementation and development, Maon and his collaborators (2015) present an integrated model for CSR, from the perspective of Lewin's model (1951) that is presented below in four sections: M.1 (Figure 6.2), M.2 (Figure 6.3), M.3 (Figure 6.4) and M.4 (Figure 6.5)]. This

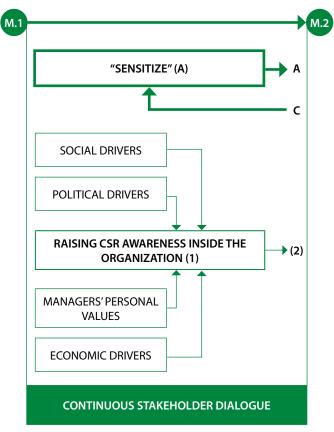
model characterizes the change as a state of imbalance between pressures for change and against change. These pressures are defined as driving and restraining forces. By changing the balance of driving and restraining forces (creating pressure for change), the organization managers effect change (Maon et al., 2015).

IN LEWIN'S MODEL EXIST THREE STAGES: "UNFREEZING" (A), "MOVING" (B) AND "REFREEZING" (C) (Maon et al., 2015):

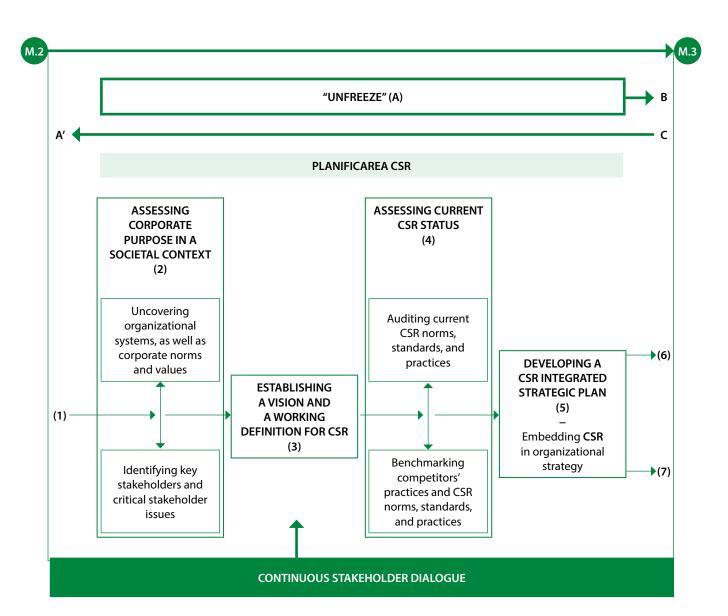
- "In the first stage (A), the process described requires managers to unfreeze past practices associated with the status quo. Unlearning, therefore, is critical to a learning orientation and the development of a CSR orientation. A key element in unlearning is the uncovering of long-held, unchallenged, cultural assumptions concerning the 'right way to do things'"
- 2. "In the second stage (B), moving involves guiding the organization towards a new set of assumptions. The identification of the need to adopt a CSR orientation is just the start of the change process".
- 3. In the third stage (C), to affect a new state, managers must then refreeze cultural assumptions. Depending on the degree of change necessary, refreezing may involve wider changes in order to build structures and processes that support the new ways (CSR)
- 4. Additionally to these three stages, exist included a fourth stage: sensitizing (A') (Figure 7.2). In this stage, which precedes the unfreezing stage, top management awareness is raised about the importance of sustainability issues. A person or group of people seeks to overcome resistance to change in this stage.

The four phases include the following nine steps (Maon et al., 2015):

- Step 1- Raising CSR awareness inside the organization (Figure 6.2);
- Step 2- Assessing corporate purpose in its societal context (Figure 6.3);
- Step 3- Establishing a vision and a working definition of CSR (Figure 6.3);
- Step 4- Assessing current CSR status (Figure 6.3);
- Step 5- Developing a CSR integrated strategic plan (Figure 6.3);
- Step 6- Implementing CSR integrated strategic plan (Figure 6.4);
- Step 7- Communication about CSR commitments and performance (Figure 6.4 and 6.5);
- Step 8- Evaluating CSR integrated strategies and communication (Figure 6.4)
- Step 9- Institutionalizing CSR (Figure 6.5).

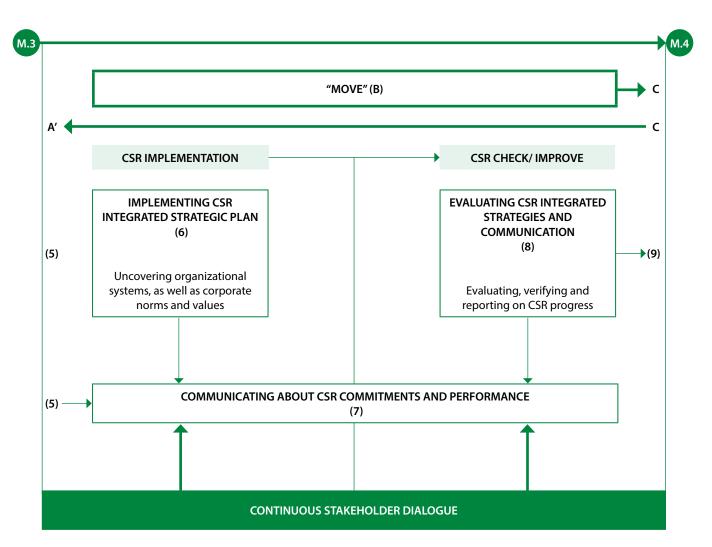


T6.2 Phase "sensitize" (A') – CSR awareness Source: Maon et al., 2015

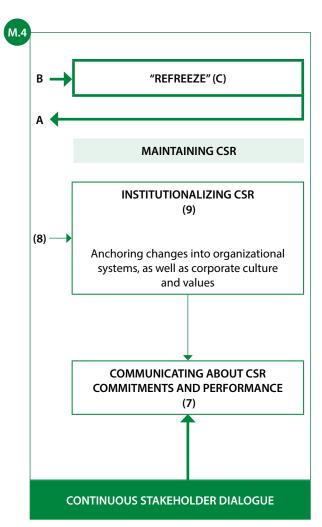


T6.3 Phase "unfreeze" (A) - CSR planning Source: Maon et al., 2015

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T6.4 Phase "move" (B) – implementation, verification and improvement of CSR Source: Maon et al., 2015



T6.5 Phase "refreeze" (C) – maintaining CSR Source: Maon et al., 2015

STEP 1- Raising CSR awareness inside the organization

Increasing the organizational sensitivity on the environment and on CSR (raising awareness on CSR within the organizations) can be briefly defined as a result of the influence of four key factors: economic pressure, social pressure, political pressure and various individual values.

Development and integration of an authentic CSR vision are often triggered by management developments at the level of organizations to effectively perceive the relationship between their activities and the social environment. This change in perception management level can be characterized as a result of external pressures associated with the environment, media, NGO's pressure or even local community protests (Maon et al., 2015).

STEP 2 - Assessing corporate purpose in its societal context

Regarding the corporate values and norms, it can be made the next statement: organizational values represent ideals and beliefs considered to be as basic. They are used as anchors to guide employee behavior. These are the principles that determine all aspects of how an organization operates - from daily routine till define its mission and vision (Philips, 2002; Maon et al., 2015).

Corporate values play a critical role, as a precondition, for the development of CSR. Thus to improve the integration process of a CSR plan /program, this should align with the values, norms, and mission of the organization. Awareness and understanding of the vision and values of an organization and their relationships with its activities are crucial (Maon et al., 2015).

A dilemma for all managers who face with CSR integration within the organization is to answer following questions (Maon et al., 2015):

- Which stakeholders are relevant?
- · What stakeholders should organization work with?
- Which stakeholders should participate in various level of processes/ systems?

Consequently, the identification of the stakeholders associated with an organization allows (in a real way) the suboptimal resource allocation (to non-interested parties or to stakeholders that do not have a legitimate interest or shows no concern in this aspect) (Maon et al. 2015).

STEP 3 - Establishing a vision and a working definition of CSR

Once the internal values and organizational rules, as well as who are the relevant stakeholders are established, it can clearly be defined a common sense for CSR. This fact allows creating a common vision, which should be socially responsible, includes the expectations of stakeholders, and also it is compatible with long-term strategic objectives of the organization. Developing a working definition of CSR is essential to enable managers and stakeholders to work in the same direction and to establish a common basis for assessing CSR (Maon et al., 2015). Maignan and collaborators (2005) presents that the CSR working definition must include two key elements:

- 1. the motivation of CSR support,
- 2. the stakeholders and the issues that have been identified as being of major importance.

The working definition of CSR should allow construction of responsible social vision. As a consequence, it is necessary a strong leader who can create a vision for the future that is in line with environmental requirements; also the leader must communicate this vision in an inspiring manner, so that employees to act consequently (Maon et al., 2015).

STEP 4 - Assessing current CSR status

1. Auditing current CSR practices

Existing mission statements, policies, and codes of conduct, guidelines and other operating documents represent the first documents that must be integrated into the review process, as they are the external documents associated with various programs or initiatives of the organizations. In consequence, all organizational documents (declarations of the mission, different policies, conduct codes, etc.) that

are related to CSR must be evaluated. Later on, in the CSR planning process following persons must be consulted:

- 1. managers with key positions in the organization
- various experts/consultants(O'Connell, 2004; Maon et al., 2015).

Another practical CSR audit methodology /method is presented by Morimoto and his collaborators (2005), and it is based on current CSR literature reviews and interviews with stakeholders. The organization previously identified these stakeholders as relevant. This methodology is useful because the social audit, accomplished by stakeholder involvement (through dialogue), helps to support confidence and promote cooperation commitment among stakeholders and the organization (Maon et al., 2015).

2. Benchmarking competitors' practices and CSR norms and standards

Benchmarking practices (comparison with other organizations) associated with CSR should enable an organization to continue to point out what should remain at the organizational level (identify the inadequate and ineffective activities associated CSR), and thus to provide a competitive advantage. Benchmarking criteria should be defined according to the characteristics of the organization activity sector (Maon et al., 2015).

STEP 5 - Developing a CSR integrated strategic plan

Many organizations want to invest in CSR activities but have some problems integrating CSR into their strategy. In any organization **the development of short and long-term** strategies is a familiar procedure; what are still missing from **the integration process**, are:

- 1. environmental issues
- 2. people
- 3. profit, strategy and action plans.

A first stage is to translate the values, vision or policy statement of an organization in commitments, expectations, and guidelines (e.g., code of business conduct and code of ethics). General organizational objectives can thus be developed with setting targets and performance indicators (Maon et al., 2015).

It is important to develop a structure that clearly allows the CSR integration, by defining the responsibilities associated with CSR. For example, it is necessary (Maon et al., 2015):

- to appoint the responsible person or the responsible committee for implementing CSR;
- to improve the interoperable coordination;
- to introduce CSR responsibilities into the job descriptions;
- to integrate criteria related to CSR at the level of performance assessing process regarding the human resources;
- to recruit people with knowledge about CSR and with the appropriate skills and competencies;
- to develop a regulatory mechanism to share problems;
- to increase knowledge (associated with CSR) at the organizational level;
- to stimulate new ideas;
- to increase the visibility of the organization.

STEP 6 - Implementing CSR integrated strategic plan

Although the top management decides on the CSR direction and strategy, the middle management and the employees are those who must implement the CSR practices. The role of middle management (middle managers) is:

- 1. to implement the direction set up by top management; to allocate and control properly the necessary resources,
- 2. to monitor the staff performance and behaviour
- to explain the CSR plan to those who are directly subordinate. Also, middle managers are involved in the communication from top to bottom of the established vision and actively contribute to the CSR implementation (Maon et al., 2015).

Employees have the organizational capability to act as ambassadors, advocates and sources of ideas and information related to CSR. On the other hand, when employees and suppliers are not properly involved, it could be a source of problems for all parties concerned. Therefore, it is extremely important to have a good communication between top management and employees regarding the CSR development and implementation.

Engaging employees in CSR implementation means awareness. Consequently, the employees should receive information and knowledge (e.g., motivation engaging in CSR practices, the relevance of the CSR implementation, CSR integration into the organization's objectives, current organizational changes) to address the organization's CSR practices. Involving the employees in discussions about how CSR practices are implemented at the organizational level is a way for these stakeholders to develop a sense of ownership and pride associated with CSR activities. Training programs associated CSR could be used by organizations to increase awareness among employees and so to understand more easily that CSR practices have a direct impact on them and over the environment with which they interact (Maon et al., 2015).

Providing regular information on the progress of the program creates enthusiasm about a CSR program. Another possibility is to develop various measures for motivation, such as:

- 1. rewarding employees for certain relevant suggestions,
- 2. introduction in job descriptions of various items associated with CSR performance,

Thereby the employees are rewarded for achieving CSR plan but also penalized for failure to conform (Maon et al., 2015).

STEP 7 - Communication about CSR commitments and performance

Internal continuous communication about CSR commitments will increase CSR awareness. Therefore, it should be developed a plan (1) for internal communication, and (2) to identify the most effective communication methods (e.g., internal periodic releases, annual reports, meetings, and training). During the "movement" phase, the communication will consist of reporting the changes made at the organizational level, and informing the employees about the progress of the program, as well as regarding the difficulties encountered in CSR implementation (Maon et al., 2015).

Regarding internal communication, organizations face a growing demand for detailed information regarding the social and environmental impact. Many organizations publish different information about how they are fulfilling their responsibilities towards stakeholders as a response to the demand for transparency. The annual reports of many organizations already include non-financial information; many organizations publish separate reports on their environmental and social activity, even if is not a legal obligation (Maon et al., 2015).

STEP 8 - Evaluating CSR integrated strategies and communication

The evaluation process relay on the measurement, verification and reporting of the most important issues to improve CSR program. The main objectives associated with the evaluation process are (Maon et al., 2015):

- determining the (1) effectiveness of CSR practices, and (2) disturbing factors;
- developing relevant solutions to the problems associated with the organizational integration of CSR practices;
- exploration and analysis of barriers to successful integration of CSR and what can be changed to overcome these barriers;
- revision of the existing objectives and develop new ones if necessary.

An annual formal review of CSR related activities informs the stakeholders about the CSR progress and provides visibility and transparency of these activities (Maon et al., 2015).

STEP 9 - Institutionalizing CSR

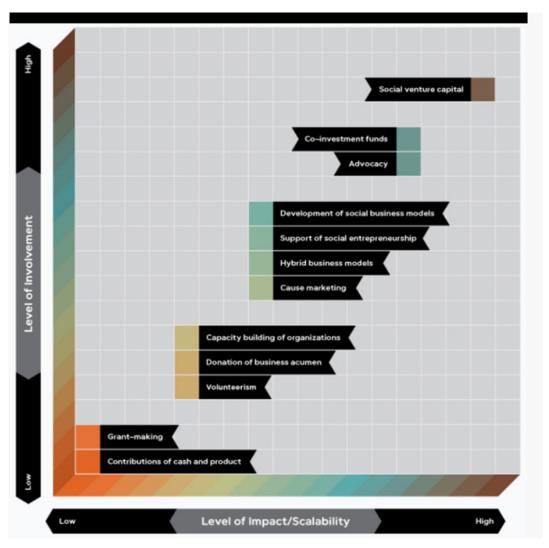
Once with the introduction of any new initiatives in an organization, the question is how do keep the rhythm. Consequently, the risk that an initiative that began with enthusiasm may not have continuity in the organization exists, especially in this currently flexible context (Maon et al., 2015).

To be sustainable, the CSR practices must be effectively integrated (institutionalized) into organizations. Therefore these practices must (1) be seen as a constituent part of the organizational culture, (2) be a part of the organization's long-term strategy, and (3) be assimilated to the decision-making process within the organizations.

7. STUDY CASES – Footwear companies that have implemented CSR Plan

1. NIKE's approach on investment in community

The Company's philosophy about the modern philanthropic activities is presented in the model below. The company strategy for community investment has three primary areas of focus: the Nike Foundation, brand and retail engagement, and innovating for a better world through sport.



F7.1. Nike's approach on investment in community

Source: http://www.nikebiz.com/crreport/content/communities/5-1-1-our-approach.php? cat = overview

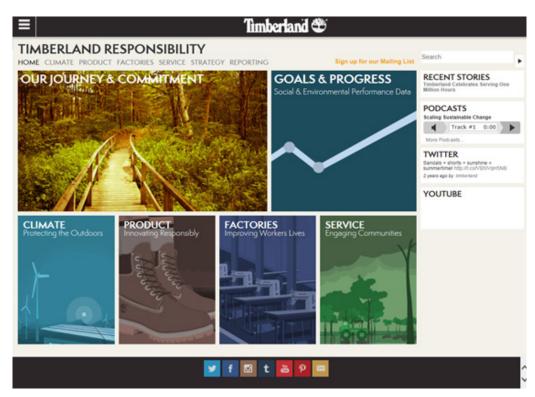
The entire CSR Report of NKE is available at http://www.nikebiz.com/crreport/content/pdf/documents/en-US/full-report.pdf

2. TIMBERLAND – Improving Worker Lives

Stewart Whitney, President at Timberland LLC, declares that the company's "commitment to corporate social responsibility over the last 40 years has come straight from the top".

The company implements the Sustainable Living Environment (SLE) program aimed to ensure that their employees worldwide have fair and safe workplaces. The company has 247,000 employees working in 300 factories in 30 countries around the world. In this respect the company applies a Code of Conduct assessment process in two steps:

- Step 1: VF³ auditors visit Timberland suppliers to audit for compliance with the VF Terms of Engagement.
- Step 2: The Timberland Supplier Sustainability Team further analyze any issues found and identify necessary actions for implementing industry best practice social and environmental management systems.



F7.2. TIMBERLAND's statement for CSR Source: http://responsibility.timberland.com/

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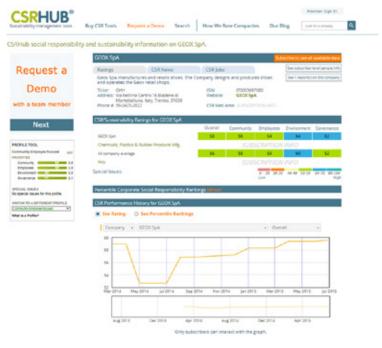
³VF Corporation is a global leader in branded lifestyle apparel, footwear and accessories, with more than 30 brands, 60,000 associates and \$12.3 billion in revenue. (Source: http://www.vfc.com/one-vf)

3. GEOX's Code of Ethics

GEOX is a leading brand that is focused on the application of innovative solutions and technologies for the product that guarantee both impermeability and breathability. GEOX technology is protected by over 60 different patents registered in Italy and extended internationally (Source: http://www.geox.biz/english/ir_ir-b.asp).

The company applies a Code of Ethics and its' ethical commitment covers following areas:

- Technology and Innovation
- Compliance
- The Human Capital
- Environmental Protection
- · Supply relations
- Relations with customers
- Relations with the financial market and competition
- Contributions and Sponsorships



F7.3. Geox CSR performance according with CSRHub⁴

Source: http://www.csrhub.com/CSR_and_sustainability_information/GEOX-SpA/

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⁴ CSRHub offers comprehensive CSR metrics database and analysis tools such as: Company's corporate social responsibility (CSR) performance, Initial screen for potential CSR partners or sponsors. Some CSR data are published on http://www.csrhub.com/

8. Test of knowledge

Choose the correct option:

- Q1. Which was the first systematic and scientific analysis that approach the corporate social responsibility (CSR) issues at the beginning of XX century?
 - a. "Social Responsibility of a businessman"
 - b. "Corporate Social Responsibility"
 - c. "Professionals perspectives of CSR"

Q2. Which of the following statements best describes the CSR of an organization?

- a. "decision makers responsibility to take measures that will meet their interests ...".
- b. "an organization has only economic and legal obligations ...".
- c. "...involves removing corporate behaviour to the appropriate level of predominant norms, values and social expectations".

O3. 3. CSR can be associated with:

- a. idea of legal responsibility or liability (1); socially responsible behavior in the ethical sense (2); "responsibility forresults", in a causal way (3); charitable contribution (4); social awareness (5); a simple synonym for legitimacy in the context of affiliation / or to be appropriate or valid (6); fiduciary rights that requires higher standards of behavior for businessmen (7).
- b. idea of legal responsibility or liability (1); socially responsible behavior in the ethical sense (2); "responsibility forresults", in a causal way (3); charitable contribution (4); economic awareness (5); a simple synonym for legitimacy in the context of affiliation / or to be appropriate or valid (6); fiduciary for businessmen (7).
- c. idea of legal responsibility or liability (1); socially responsible behavior in the competitive sense (2); "responsibility forresults", in a causal way (3); charitable contribution (4); economic awareness (5); a simple synonym for legitimacy in the context of affiliation / or to be appropriate or valid (6); fiduciary rights that requires higher standards of behavior for businessmen (7).

Q4. Carroll's model (1979) presents a conceptualization of CSR in four parts:

- a. economic and legal responsibilities (1), ethical responsibilities (2), and philanthropic responsibilities (3)
- b.economic and legal responsibilities (1), pecuniary responsibilities (2), and philanthropic responsibilities (3)
- c. economic responsibilities (1), ethical responsibilities (2), and competitive responsibilities (3)

Q5. European Commission defines corporate social responsibility as:

- a. "the responsibility of companies for their impacts on the market".
- b. "the responsibility of companies for their impacts on stock exchange".
- c. "the responsibility of companies for their impacts on society".

Q6. Which is the consumer attitude towards CSR?

- a. CSR is an issue with minor importance to consumers; consumers have developed an attitude towards organizations that have implemented products associated with quality practices.
- b. CSR does not matter to consumers; consumers have not developed an attitude towards organizations that have implemented products associated with social responsibility practices.
- c. CSR matters to consumers; consumers have developed positive attitudes towards organizations that have implemented products associated with social responsibility practices.

Q7. Consumer information perception related to CSR contains at least four steps, as follows:

- a. attention to information provided by CSR (1); judging the sincerity of the CSR actions (2); CSR information association with organizations and with their products (3); reacting behavior to purchase (4).
- b. attention to information provided by CSR (1); judging the legality of the CSR actions (2); CSR information association with organizations and with their products (3); reacting behavior to analyze (4).
- c. attention to information provided by CSR (1); judging the economic opportunity of the CSR actions (2); CSR information association with organizations and with their products (3); reacting behavior to evaluate (4).

Q8. Raising consumers awareness on CSR has as a result:

a. a positive attitude towards various benchmarking activities.

b.a positive attitude towards organizations that have implemented practices related to quality management.

c. a higher level of intention to buy in case of consumer that have a higher level of awareness/ or interest in CSR.

Q9. For organizations CSR principles are?

a. voluntary

b.mandatory

c. partially mandatory

Q10. The international standard regarding "Social Responsibility" is:

a. ISO 14001

b.ISO 26001

c. ISO 26000

Q11. Depletion of natural resources can be avoided or reduced by sustainable consumption, and through a performant waste management based on:

- a. resource recovery (1); optimal waste deposits (2); optimal use of materials and energy for products with high quality (3).
- b. resource recovery (1); avoid waste generation in high quantities (2); optimal use of materials and energy for products with high quality (3).
- c. resource recovery (1); avoid waste generation in high quantities (2); efficient use of materials and energy (3).

Q12. A good waste management it's achieved by following actions:

- a. reduction of waste production (1); increase waste reuse and recycling degree (2); promotion of waste disposal environmentally friendly practices (3); extension of waste services (4).
- b. reduction of waste production (1); increase the products quality (2); promotion of waste disposal environmentally friendly practices (3); extension of waste services (4).
- c. reduction of waste production (1); increase waste recycling degree (2); promotion of waste disposal environmentally friendly practices (3); increase the quality of waste services (4).

Q13. The so-called "hierarchy of waste management" includes the following general principles of waste management:

- a. preparation (1); reuse (2); recycling (3); other valorification operations (4); elimination (5)
- b. prevention (1); preparation (2); reuse (3); recycling (4); other valorification operations (5).
- c. prevention (1); preparation (2); reuse (3); recycling (4); other valorification operations (5); elimination (6).

Q14. The general principles regarding the sustainable management of water resources are:

- a. freshwater is a resource essential to sustain life, development and the environment (1); water management should be based on the principle of negotiation, involving NGO's and high decision makers (2); water has an economic value and must be recognized as an economic good (3).
- b.freshwater is a vulnerable resource, essential to sustain life, development and the environment (1); water management should be based on the principle of negociation, involving NGO's and political parties (2); water has an economic value (3).
- c. freshwater is exhaustible and vulnerable resource, essential to sustain life, development and the environment (1); water management should be based on the principle of participation, involving consumers and decision makers at all levels (2); water has an economic value and must be recognized as an economic good (3).

Q15. Energy efficiency is the most effective method to:

- a. reduce costs (1); reduce emissions (2); improve energy security and competitiveness (3); facilitate the accessibility of the consumer to consumption (5); create jobs (6).
- b. maintain costs (1); reduce emissions (2); improve energy security and competitiveness (3); facilitate the accessibility of the consumer to consumption (5); create new products (6).
- c. maintain costs (1); reduce hazardous waste (2); improve competitiveness (3); facilitate the accessibility of the consumer to consumption (5); maintain jobs (6).

Q16. Waste recycling means that:

- a. materials are reprocessed into products, raw materials or substances, in order to be used for the same purpose or otherwise.
- b. materials resulted from the production process are sold.
- c. materials resulted from the production process are selectively deposited, in order to be sold later.

Q17. Reuse involves:

- a. introducing various products in a new value chain after they are finishing their lifecycle.
- b. introducing various brand new products in a new value chain.
- c. that the products are used until the end of their life cycle

Q18. European Council at Lisabon in 2000 established a new strategic goal for EU:

- a. "...to become the most competitive and dynamic economy, based on knowledge, capable of sustainable economic growth, and capable to provide more and better jobs and greater social cohesio".
- b. "...to become the most competitive and dynamic economy, based on technology, capable of economic growth, and capable to provide more and better jobs and greater cohesio".
- c. "...to become the most competitive and dynamic economy, based on international relations, capable to sustain a stabil economic growth, and capable to maintain current job and greater social cohesio".

Q19. Sustainable development represents by its nature:

- a. a long-term goal.
- b.a medium-term objective
- c. a trend of the moment

Q20. Charities, as a concept, means:

- a. mutually advantageous partnership (1); a common project or program which meets different mutual interests (2).
- b.mercy (1); the financial aid of some stakeholders that is later recovered from various deductions (2).
- c. a method of increasing the organization reputation (1); a new clever way to fund some stakeholders (2).

Q21. Corporate volunteering actions imply that:

- a. "employees carry out voluntary activities at community level, supported somehow by the organization"
- b. "employees carry out voluntary activities at organizational level, supported somehow by the organization"
- c. "employees carry out voluntary activities at business partner level, supported somehow by the organization"

Q22. Corporate volunteering it's:

- a. performed with the purpose to improve the employee skills
- b. performed with the purpose of financial gain
- c. performed freely without concern for financial gain

Q23. Sponsorship activities:

- a. are not synonymous with corporative sponsorship activities (associated to CSR)
- b. are synonymous with corporative sponsorship activities (associated to CSR)
- c. none of the above

Q24. Nike company commitment to create positive social change around the world is oriented toward three directions:

- a. innovating to get kids moving (1); creating positive impact in local communities (2); accelerate global change (3).
- b. innovating to get kids moving (1); creating a positive image for the organization (2); accelerate global change (3).
- c. innovating to get kids moving (1); creating positive impact in local communities (2); accelerate development and growth of the organization (3).

Q25. Orgazational approach on local economical development means to:

- a. sustain jobs creation (1); respect working rights of the local labor force (2); promote social dialog (3); support employees for being represented (4); ensure social protection for all employees (5).
- b. sustain jobs creation (1); respect working rights of the managers (2); promote the image of the organization (3); support employees for being represented (4); ensure social protection for all employees (5).
- c. maintain jobs (1); respect working rights of the local labor force (2); promote dialog with NGO's (3); support employees for being represented (4); ensure health insurance for all employees (5).

Q26. "Fair trade" certified products have a real contribution to:

- a. to increase accessibility and variety (1); to increase public awareness (2); to develop and to improve CSR practices (3).
- b.to increase profit (1); to increase public awareness (2); to develop and to improve CSR practices (3).
- c. to increase accessibility and variety (1); to increase public awareness (2); to develop and to improve new commercial practices (3).

Q27. The main aspects of socially responsible marketing are:

- a. shareholder orientation (1); innovation (2); clear mission (3); impact on market (4);
- b. profit orientation (1); innovation (2); clear mission (3); impact on society (4);
- c. consumer orientation (1); innovation (2); clear mission (3); impact on society (4);

Q28. Which is the main outcome of CSR?

- a. improvement of the competitive advantage and financial performance of an organization.
- b. improvement of the organization profit.
- c. improvement of the employee income.

Q29. Which are the main aspects of CSR?

- a. organizational management (1); human rights (2); labour practices (3); environment (4); operation practices (5); suppliers (6); organizational development (7).
- b. organizational management (1); shareholder rights (2); labour practices (3); environment (4); operation practices (5); consumer (6); community involvement/ developement (7).
- c. organizational management (1); human rights (2); labour practices (3); environment (4); fair operation practices (5); consumer (6); community involvement/ developement (7).

O30. Which are the main CSR direct internal benefits?

- a. organizational commitment of employees (1); learning (2); operational effectiveness (3).
- b. cost savings (1); innovation (2); improved quality (3); increased productivity (4).
- c. reputation and publicity (1); improved stakeholder relationships (2).

Q31. Which are the main CSR indirect internal benefits?

- a. organizational commitment of employees (1); learning (2); operational effectiveness (3).
- b. cost savings (1); innovation (2); improved quality (3); increased productivity (4).
- c. reputation and publicity (1); improved stakeholder relationships (2).

Q32. Which are the main CSR direct external benefits?

- a. organizational commitment of employees (1); learning (2); operational effectiveness (3).
- b. cost savings (1); innovation (2); improved quality (3); increased productivity (4).
- c. reputation and publicity (1); improved stakeholder relationships (2).

Q33. Which are the main CSR indirect external benefits?

- a. organizational commitment of employees (1); learning (2); operational effectiveness (3).
- b. cost savings (1); innovation (2); improved quality (3); increased productivity (4).
- c. capital access (1); market access (2); risk reduction (3); customer satisfaction and price premium (4); synergetic value creation (5).

Q34. The main principles of Social Responsibility are:

- a. accountability (1); transparency (2), ethical behavior (3); respect for stakeholder interests (3); respect for the rules of law (5); respect for international norms of behavior (6); respect for human rights (7).
- b. accountability (1); transparency (2), ethical behavior (3); respect for shareholder interests (3); respect for the rules of law (5); respect for national norms of behavior (6); respect for human rights (7).
- c. accountability (1); transparency (2), commercial behavior (3); respect for shareholder interests (3); respect for the rules of law (5); respect for international norms of behavior (6); respect for human rights (7).

Q35. The implementation and the development of a CSR plan, according to Maon and his collaborators (2015), has the following nine steps:

- a. raising CSR awareness inside the organization (1); assessing corporate purpose in its societal context (2); establishing a vision and a working definition of CSR (3); assessing current CSR status (4); developing a CSR integrated strategic plan (5); implementing CSR integrated strategic plan (6); communication about CSR commitments and performance (7); evaluating CSR integrated strategies and communication (8); institutionalizing CSR (9).
- b.raising CSR awareness inside the organization (1); assessing corporate purpose (2); defining CSR (3); assessing current CSR status (4); developing a CSR integrated strategic plan (5); implementing CSR integrated strategic plan (6); communication about CSR commitments and performance (7); evaluating CSR integrated strategies and communication (8); auditing CSR (9).
- c. raising CSR awareness inside the organization (1); assessing corporate purpose in its societal context (2); establishing the economic goals (3); assessing current CSR status (4); developing a CSR integrated strategic plan (5); implementing CSR integrated strategic plan (6); communication about CSR commitments and performance (7); evaluating CSR integrated strategies and communication (8); auditing CSR (9).

Answer Key:

Q1.	a
Q2.	С
Q3.	a
Q4.	a
Q5.	С

Q6.	C
Q7.	a

Q8.	C
Q9.	a
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9. Glossary

1. Social responsibility (SR):

- A. "responsibility of an organization for the impacts of its decisions and activities on society and the environment, through transparent and ethical behavior that: (a) contributes to sustainable development, including health and the welfare of society; (b) takes into account the expectations of stakeholders; (c) is in compliance with applicable law and consistent with international norms of behaviour; and (d) is integrated throughout the organization and practised in its relationships" (ISO 26000);
- **B.** "business decisions and actions that fall partially outside the sphere of economic or technical interest of the companies" (Madrakhimova, 2013).

2. Social Corporate Responsibility (CSR):

- **A.**"... CSR is a concept whereby companies integrate social and environmental concerns in their business operations and in their interaction with stakeholders on a voluntary basis..." (Crowther and Aras, 2008).
- **B.** "decision makers responsibility to take measures that will not only meet their interests but also will protect and consolidate the public wealth" (Madrakhimova, 2013).
- **C.**"...involves removing corporate behaviour to the appropriate level of predominant norms, values and social expectations" (Madrakhimova, 2013).
- D. companies integrate social and environmental concerns in their business operations and in their interaction with their stakeholders on a voluntary basis. Being socially responsible means not only fulfilling legal expectations but also going beyond compliance and investing 'more' into human capital, the environment and the relations with stakeholders. The experience with investment in environmentally responsible technologies and business practice suggests that going beyond legal compliance can contribute to a company's competitiveness. Going beyond basic legal obligations in the social area, e.g. training, working conditions, management-employee relations, can also have a direct impact on productivity. It opens a way of managing change and of reconciling social development with improved competitiveness" (Anca et al., 2011).

- **E.** "corporate social responsibility is the commitment of organizations to contribute to sustainable economic development, working with employees, their families, the local community and to society, in general, to improve quality of their lives" (Low et al. 2014).
- **3. Initiative for SR:** "programme or activity expressly devoted to meeting a particular aim related to SR" (ISO 26000).
- **4. International norms of behavior:** "expectations of socially responsible organizational behaviour derived from customary international law, generally accepted principles of international law, or intergovernmental agreements that are universally or nearly universally recognized" (ISO 26000).
- **5. Ethical behavior:** "behavior that is in accordance with accepted principles of right or good conduct in the context of a particular situation and is consistent with international norms of behavior" (ISO 26000).
- **6. Impact of an organization:** "impact positive or negative change to society, economy or the environment, wholly or partially resulting from an organization's past and present decisions and activities" (ISO 26000).
- **7. Organization:** entity or group of people and facilities with an arrangement of responsibilities, authorities and relationships and identifiable objectives (ISO 26000).
- **8. Consumer:** "individual member of the general public purchasing or using property, products or services for private purposes" (ISO 26000).
- **9. Stakeholder:** individual or group that has an interest in any decision or activity of an organization (ISO 26000).

10. Consumer's perspectives on CSR:

- **A.** CSR matters to consumers; consumers have developed positive attitudes towards organizations that have implemented products associated with social responsibility practices;
- **B.** Consumers have their purchasing and consumption behavior influenced in a statistically significant percentage by CSR (Smith, 2008; D'Astous and Legendre, 2009; Van der Smissen, 2012; Mohr et al., 2001).
- **11. Consumers' awareness on CSR:** consumers will understand CSR specific activities (Lee and Shin, 2010; Tian et al., 2011).
- **12. Consumers' trust in CSR:** consumers expectations from organizations, related to the promises of the fulfillment of their obligations with honesty, kindness, and in having nonopportunistic reasons to do so (Tian et al., 2011).
- **13. Sustainability:** "a concept whereby companies integrate social and environmental concerns in their business operations and their interaction with stakeholders on a voluntary basis" (European Community Commission, 2001).
- **14. Sustainable development:** development that meets the needs of the present without compromising the ability of future generations to meet their own needs (ISO 26000).
- **15. Environmental sustainability:** refers to the basic idea that the effect generated by measures engaged at present is interposed over the options available in future. If natural resources are used today in an unsustainable and inefficient manner, they may not longer be available for use in the future. This aspect is very important because the resources are quantitatively limited (Crowther and Aras, 2008).

- 16. Waste management: all activities and action required to manage waste from its inception to its final disposal. The term usually relates to all kinds of waste, whether generated during the extraction of raw materials, the processing of raw materials into intermediate and final products, the consumption of final products, or other human activities, (GES, 1997) including municipal (residential, institutional, commercial), agricultural, and special (health care, household hazardous wastes, sewage sludge) (Waste Management, 2013; Waste Management, 2015).
- **17. Preparation for reuse:** consists of various operations of checking, cleaning, or recovery by which products or components of products that have become waste are prepared for reuse, without further pre-treatment operations (NEPA, 2010).
- **18. Waste recycling:** consists of various recovery operations by which materials are transformed into products, raw materials or substances being used for the same purpose for which they were conceived or for another purpose (NEPA, 2010).
- **19. Water resources:** "refer to the supply of groundwater and surface water in a given area; the term may also reference the current or potential value of the resource to the community and the environment" (Idowu et.al, 2015).
- **20. Energy efficiency:** reductions in energy per unit of output (Idowu et.al, 2015).; main purpose: solving problems associated with energy consumption at level of residential, commercial, industrial and even national areas (Ganda and Ngwakwe, 2014).
- **21. Recycling:** concept of recycling represents the transformation of the elements considered to be waste into a valuable resource (Bushnell et al., 2015).

- **22. Reuse:** involves introducing various products in a new value chain after they are finishing their lifecycle (Bushnell et al., 2015).
- **23. Charitable activities**: conceptual, fall within the range of those social investments, which in a certain time generate profit, market share, and prestige. In other words, charity activities are mainly a way to increase capital reputation/ image (Madrakhimova, 2013).
- **24. Corporate volunteering:** activities associated with the community involvement and also represents an indicator of CSR (Cronin and Zappala 2001; Lukka 2000; Den Hond et al., 2007).
- **25. Sponsorships:** sponsoring activities are an exchange between a sponsor and a sponsored entity (also called "property"). Sponsor invests cash and/or in-kind into a property to ensure the rights to exploit the commercial potential derived from its association with the entity/ "property" (Plewa and Quester, 2011).
- **26. CSR sponsorship activities:** imply no leverage of the association (between the sponsor and the sponsored entity), and no hope for later benefit. Despite these important and clear differences, the border between sponsorship and philanthropy activities has lately become very unclear (Plewa and Quester, 2011).
- **27. Fair trade practices:** imply a realistic set of measures to improve trading conditions, which allows substantial growth of trading, and lead to an increase in revenue; creates new CSR practices at the organizational level (Khuram and Ilkka, 2013).
- **28. Ethical Marketing:** ethical marketing is a philosophy that focuses on honesty, fairness, and responsibility (Entrepreneurial Insights, 2015).

29. Social responsibility and Marketing: "do good not just to look good" – the responsibility must be associated with how an organization can help the local community, and so on; as result, the stakeholders (customers, media, and all those interested) will be impressed (Entrepreneurial Insights, 2015).

30. CSR plan:

A. organizational change process (transition from the present to a future state), or as a new way of organization. The main purpose is to align the organizations to the dynamic requirements of the economic and social environment by identifying and managing the stakeholder expectations (Maon et al., 2015; Dawson, 2003).

B. a CSR plan may contain: raising CSR awareness inside the organization (1); assessing corporate purpose in its societal context (2); establishing a vision and a working definition of CSR (3); assessing current CSR status (4); developing a CSR integrated strategic plan (5); implementing CSR integrated strategic plan (6); communication about CSR commitments and performance (7); evaluating CSR integrated strategies and communication (8); institutionalizing CSR (9) (Maon et al., 2015).

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