THESIS

HOW APPAREL COMPANIES COMMUNICATE CORPORATE SOCIAL

RESPONSIBILITY ON THEIR WEBSITES: A LONGITUDINAL STUDY

Submitted by

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WE HEREBY RECOMMEND THAT THE THESIS PREPARED UNDER OUR SUPERVISION BY JAMIE N. GASKILL-FOX ENTITLED HOW APPAREL COMPANIES COMMUNICATE CORPORATE SOCIAL RESPONSIBILITY ON THEIR WEBSITES: A LONGITUDINAL STUDY BE ACCEPTED AS FULFULLING IN PART REQUIRMENTS FOR THE DEGREE OF MASTER OF SCIENCE.

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ABSTRACT OF THESIS

HOW APPAREL COMPANIES COMMUNICATE CORPORATE SOCIAL

RESPONSIBILITY ON THEIR WEBSITES: A LONGITUDINAL STUDY

Corporate social responsibility (CSR) has become an essential part of Western business practices in the last two decades, and companies are increasingly communicating about their CSR efforts on their websites. Researchers have examined website communications about the CSR practices of businesses from multiple industries, but few researchers have focused on a single industry and none to date have focused on the apparel industry exclusively. In addition, an opportunity exists for researchers to focus on the changes in communications about CSR over time. The present longitudinal study fills gaps in the existing research by examining how three apparel companies (Gap, Inc., Levi Strauss & Co., and Nike) communicated about CSR on their websites and how those communications changed from 2001 to 2009.

Stakeholder theory guided the development of this study and was used as a conceptual framework for the analysis. The qualitative research method Qualitative Document Analysis (QDA) was used to examine the 2001 and 2009 websites of the selected apparel companies, and constant comparison was used as a coding strategy.

The results of the analysis indicated that although the apparel companies emphasized some areas of CSR more than others on their websites, seven themes related

to CSR were identified as common to all three companies: motivations for CSR, philanthropy, labor practices, minimizing environmental impacts, accountability, and recognitions for CSR efforts. In addition, the companies put the most emphasis on addressing the following stakeholder groups within their website communications about CSR: employees, charitable organizations and communities, the natural environment, consumers, suppliers and factory workers, activists, and youth and students. In terms of changes between 2001 and 2009, the companies generally provided greater detail and communicated more about their CSR practices in 2009 than 2001. Nike was the exception to the increase in communications about CSR in that it reduced the amount of communications relative to several of the themes from 2001 to 2009. Nike did not, however, appear to be less committed to ethical practices in 2009, rather the company appeared to change the way in which it presented communications about CSR on its website. A summary figure was developed to compare how each company's website communications about CSR represented the seven identified themes in 2001 and 2009. New insights about website communications regarding CSR in the apparel industry are presented, and implications, limitations, and suggestions for future work are discussed.

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DEDICATION

I wish to dedicate this thesis to Nathan, Skylar, and Micah. You are the reasons I want to

make the world a better place.

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CHAPTER ONE: INTRODUCTION

Debate about the responsibilities of business has been ongoing for several

decades. On one side of the debate are those who agree with economist Milton Friedman

who in 1970 stated, "there is one and only one social responsibility of business – to use

its resources and engage in activities designed to increase its profits" (n.p.). Friedman's

perspective on the responsibility of business is centered on maximizing returns for

shareholders. In his view, using resources for social causes would increase prices,

decrease employee wages, and ultimately decrease profits (Pinkston & Carroll, 1996).

On the other side of the debate are those who believe that businesses have

responsibilities beyond profit maximization. The term corporate social responsibility

(CSR) is commonly used to refer to the idea that companies cannot operate in opposition

to or in isolation from issues in society and that companies have responsibilities toward

society that go beyond their legal obligations and economic interests (Carroll, 1991;

Golob, Lah, & Jančič, 2008; Pinkston & Carroll, 1996; Podnar, 2008). According to

Carroll (1991), achieving economic success while abiding by laws and regulations

remains the primary responsibility of business, but businesses also have ethical and

philanthropic responsibilities. Furthermore, in contrast to the perspective that

shareholders are the main concern of businesses, those who support the CSR perspective

view the firm as responsible to a variety of stakeholder groups (e.g., employees,

customers, shareholders, the natural environment) (Carroll, 1991).

In the last two decades, results from opinion polls and academic studies suggest that CSR is becoming more salient to stakeholders and companies alike. Research indicates that CSR factors (e.g., business ethics, environmental practices, labor practices, and responsibility to society at large) affect stakeholder impressions of firms and influence how stakeholders act toward companies ("Consumers Worldwide Expect," 1999; Sen & Bhattacharya, 2001; Sen, Bhattacharya, & Korschun, 2006). Stakeholders have been shown to support companies that adopt CSR and punish those that act irresponsibly ("Consumers Worldwide Expect," 1999). Companies that adopt CSR have been shown to be more likely to attract and retain quality employees (Dawkins, 2004), attract investors (Sen et al., 2006), increase customer loyalty (Sen & Bhattacharya, 2001), and increase financial performance (Margolis & Walsh, 2001; Simpson & Kohers, 2002). In addition, research shows that stakeholders increasingly want to know about a company's CSR efforts (Dawkins & Lewis, 2003).

Recent evidence also suggests that more companies are adopting a CSR perspective to conducting their business activities. This is apparent from the results of several studies that have indicated an increased presence of communications about CSR on company websites (Basil & Erlandson, 2008; Capriotti & Moreno, 2007a, 2007b; Esrock & Leichty, 1998, 2000). In addition, the amount of CSR information found on websites is growing (Basil & Erlandson, 2008).

The recent increase in the importance of CSR may be attributed to a number of factors. Public trust in corporations suffered greatly after business scandals involving companies like Enron, Arthur Anderson, WorldCom, and Tyco were widely publicized by the media in the first decade of the 2000s (Leeds, 2003). Additional mistrust of

businesses resulted from the combined effects of the global financial crisis and the recent

downfall of major companies in the United States (U.S.) financial sector such as

mortgage buyers Fannie Mae and Freddie Mac ("Survey: Most Americans Mistrust U.S.

Financial System," 2009). The media's focus on these examples of corporate

irresponsibility has influenced the CSR agenda and heightened public interest in

corporate actions (Podnar, 2008).

Since the first round of very public business scandals (e.g., Enron), standards for

socially responsible practices have been developed to persuade companies to act

responsibly. One example of a performance standard is the widely-used SA 8000, which

was developed by Social Accountability International (SAI), an organization designed to

promote human rights around the world ("About Us," n.d.). Based on the International

Labour Organizations (ILO) standards and United Nations (U.N.) Human Rights

Conventions, the SA 8000 is a voluntary standard designed to encourage companies to

utilize acceptable workplace practices ("About Us," n.d.; Leonard, 2008).

Further, the CSR actions of companies are increasingly being evaluated by

independent sources. Two examples include *Fortune's* "Most Admired Companies," and

CRO's "100 Best Corporate Citizens." These independent evaluations of CSR

performance have increased the demand for corporate transparency and accountability

(Pirsch, Gupta, & Grau, 2007).

CSR also has been driven by changes in the global business environment.

Globalization and the rise of technology have contributed to the decrease in government

regulation and the increase of regulation by non-governmental organizations (NGOs) and

civil society (Hart & Sharma, 2004). In addition, businesses are increasingly expected to

play a role in solving global issues such as poverty, global warming, and labor exploitation (Hopkins, 2006).

In addition, new technologies have influenced the way in which activist groups, NGOs, and consumers are able to pressure large corporations into being socially responsible. For example, the Internet has changed the power that smaller groups possess by enabling them to mobilize large numbers of people with minimal resources (Hart & Sharma, 2004; Kent, Taylor, & White, 2003). This changing business environment has become one where companies must take into consideration multiple stakeholder groups and additional stakeholder issues in order to remain competitive.

Support for CSR is not universal, however, and some critics view CSR as a way for companies to make disingenuous claims in order to gain more profit (Lipke, 2008). The term "greenwashing" is often used to describe companies that say they are socially responsible in terms of environmental practices but that cannot substantially back up their claims (Lipke, 2008). There are also individuals who still believe that companies are only responsible for maximizing profits and are only accountable to shareholders (Freeman, Wicks, & Parmar, 2004).

Stakeholder theory is a complementary concept to CSR that explains the relationship between companies and their stakeholder groups (Freeman, 1984; Carroll, 1991). A stakeholder is broadly defined as "any group or individual who can affect or is affected by the achievement of the organization's objectives" (Freeman, 1984, p. 46). Applying stakeholder theory as a management tool helps managers to determine to whom they have a responsibility, for what they are responsible, and to what extent they should attend to the needs of particular stakeholder groups (Clarkson, 1995).

Communicating with stakeholders about a company's CSR activities is essential for the company to realize the benefits of its socially responsible actions (Capriotti & Moreno, 2007b; Dawkins, 2004; Maignan & Ferrell, 2004; McWilliams, Siegel, & Wright, 2006, Sen et al., 2006; Podnar, 2008). The Internet has become one of the most commonly used formats for communicating about CSR because it allows companies to share unlimited information (Stuart & Jones, 2004), reach a variety of stakeholders (Coombs, 1998), and offers a unique opportunity for companies to interact with stakeholders (Esrock & Leichty, 1998; Kent & Taylor, 1998; Kent et al., 2003).

Communicating via the Internet also provides challenges in that firms must strive to meet the diverse demands of multiple stakeholders (Dawkins, 2004). According to Dawkins (2004), companies must "tailor the content, style and channel of communications to different stakeholder audiences (while, of course, maintaining the overall coherence of the company's message)" (p. 119). This proves especially challenging on the Internet because company websites can draw a multitude of stakeholders making it difficult to target each stakeholder group (Stuart & Jones, 2004).

The growing importance of CSR and communicating about CSR efforts is apparent across many industries, including the apparel industry. As apparel companies shifted more of their manufacturing to overseas factories in the 1980s and 1990s, labor conditions in supplier factories became a major concern to various stakeholders such as NGOs, activist groups, and consumers (Emmelhainz & Adams, 1999). Companies in the apparel industry have since paid greater attention to CSR and to the needs of various stakeholder groups. Major apparel companies such as Gap, Inc., Nike, and Levi Strauss & Co. have become leaders in terms of CSR policies and practices both inside and

outside the apparel industry (Freeman, 2006; Kolk & van Tulder, 2002). Over the past several years these three companies have encountered similar CSR issues in their business operations and have used their websites to communication about their CSR policies and practices to stakeholders. Analysis of each company's website in the present study provided understanding of what these leading apparel companies are communicating about CSR.

<div align="center">**Significance**</div>

The present study builds on existing work in two areas – CSR communication on the Internet and CSR in the apparel industry. To date, most of the previous studies examining CSR communication on the Internet have included companies from multiple industries rather than concentrating on a single industry (for an exception see Insch, 2008). However, the complexity of the CSR concept has moved several researchers to call for more CSR studies that focus upon a single industry (Griffin & Mahon, 1997; Rowley & Berman, 2000; Simpson & Kohers, 2002). Researchers have demonstrated that the meaning of CSR varies by industry, company size, profitability of the firm, and country of origin, among other factors (Carroll, 1993; Griffin & Mahon, 1997; Maignan & Ralston, 2002). As Griffin & Mahon (1997) stated, consideration should be given to the fact that "individual industries operate within distinctively different contexts and with dissimilar social and environmental concerns, and patterns of stakeholder involvement and activism" (p. 25). This study aims to address this concern by focusing on the website communications about CSR among companies in a particular industry – the apparel industry.

CSR is a concept that reflects, and thus changes with, the social issues of the time (Pinkston & Carroll, 1996); nevertheless an extensive literature search revealed only one study that has approached website communication about CSR from a longitudinal perspective (Basil & Erlandson, 2008). The present work aimed to build upon that of Basil and Erlandson (2008) by examining how companies within a single industry have changed their communication about CSR over time. More specifically, by examining the websites of three major apparel companies from the years 2001 and 2009, the current research contributes to our understanding of how CSR evolved during the nine year period in the apparel industry. The year 2001 was chosen because it was the earliest year from which comprehensive website information could be obtained for each of the three companies studied. The year 2009 was chosen because it was the year in which the research was conducted. To obtain earlier versions of company websites, an online archiving tool called the Wayback Machine, which allows users to view archived versions of websites, was employed. This tool has not previously been used for this purpose.

Purpose and Goals

The purpose of this study was to gain an understanding of apparel companies' communications about CSR policies and practices as presented on their websites and how such communications have evolved from 2001 to 2009. This study was designed to achieve the following goals:

1. To explore what apparel companies are communicating about CSR on their websites.

2.   To examine how apparel companies' website communications about CSR

have evolved from 2001 to 2009.

The goals were met using stakeholder theory as a conceptual framework for data

collection and analysis. In addition, a qualitative research method called Qualitative

Document Analysis (QDA) was used to examine the 2001 and 2009 websites for the

selected apparel companies. Constant comparison was used as a coding strategy.

The three apparel companies selected for this study were Gap, Inc., Levi Strauss

& Co., and Nike. These companies were purposely selected because companies

operating within a single industry (i.e., the apparel industry) are more likely to have

comparable stakeholders and to encounter similar CSR issues (Griffin & Mahon, 1997;

Rowley & Berman, 2000; Simpson & Kohers, 2002). Further, examining CSR issues

within the same industry allowed for comparisons among companies. Each company was

included because it also met the following criteria: (a) the company was headquartered in

the United States, (b) the company had international business operations, (c) the company

operated a website featuring CSR-related content, (d) the company designed, sourced,

marketed, and retailed its own line of brand name apparel, and (e) the company's website

was archived and the archiving was retrievable. The earliest comprehensive website

archiving data available for the three selected companies were from the year 2001.

Research Questions

Three research questions were developed to examine how apparel companies use

their websites to communicate about CSR and also to explain how those communications

have changed from 2001 to 2009. The research questions were as follows:

RQ1. What themes can be identified within Gap, Inc.'s, Levi Strauss & Co.'s, and Nike's corporate website communications related to CSR? How are the themes similar or different across the companies?

RQ2. How have the communications about CSR on the apparel companies' websites changed from 2001 to 2009?

RQ3. What stakeholder groups are addressed by the apparel companies through their website communications about CSR?

Delimitations and Limitations

This study focused on communications about CSR presented on the websites of three apparel companies. The websites of companies in a single industry were included to gain a more in-depth understanding of the CSR issues in the apparel industry. In addition, because companies from the same industry were likely to interact with similar stakeholders, the process of applying stakeholder theory to understand "to whom" the companies were communicating was more straightforward. The results of this study cannot be generalized due to the small sample; however, academics and practitioners can use the results from this study to understand what apparel companies are communicating about CSR on their websites and how those communications have evolved. The results are also useful in that the companies selected for the study have been identified as leaders in CSR in the apparel industry, and their communications about CSR are used as examples to follow by others inside and outside the industry (Freeman, 2006).

Although this study examined communications about CSR at two points of time, it did not fully explore *why* apparel companies choose to communicate specific information about CSR on their websites. Companies were not contacted directly to

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ascertain the reasons for the inclusion/exclusion of particular content. Also, other information that could have helped to explain why companies were communicating about particular issues (e.g., historic events in the apparel industry as well events in each company's history) was not explored in-depth owing to time and other resource limitations. This type of information, however, is discussed briefly within the company profiles in the literature review to help provide context for the study.

The Wayback Machine, the website archiving tool that was utilized for data collection, also can be considered a limitation of the study. Without collecting data real-time in 2001, there was no way to verify the completeness of the archiving on the Wayback Machine website. Recent research on the validity of the Wayback Machine as a research tool, however, has suggested that it provides valid website content, website age, and number of website updates (Murphy & O'Connor, 2007). Steps also were taken to ensure that the most complete versions of the websites archived on the Wayback Machine were examined (see Methods section for more detail).

Researcher's Perspective

Corporate social responsibility became an interest of mine when I was working as a manager for a large outdoor gear and apparel manufacturer and retailer. The company's progressive stance on CSR influenced my belief that companies can be "good citizens" and positively impact society and the environment. In addition to my retail experience, from 2007-2008 I studied CSR in the apparel industry while taking several courses taught through a tri-university effort from Cornell University, Colorado State University, and the University of Delaware. The online courses were unique in that students were from a variety of backgrounds, including some who worked for major

apparel companies. The diversity of students' viewpoints represented in the class was beneficial to me in that I was able to learn from others who were working with various aspects of CSR in the industry. While enrolled in the courses, I studied a variety of CSR concepts and theories that have enriched my understanding of the subject. The courses also increased my awareness of CSR issues in apparel and textiles and exposed me to a number of possible innovative solutions to those issues.

In addition to taking courses about CSR, I was an assistant for a research project that was designed to create a course for undergraduate students that taught them about socially responsible advertising and promotion. Researchers on the project interviewed over 30 industry professionals about various aspects of social responsibility in advertising and promotion. I worked closely with the data from the interviews and became familiar with current industry practices as a result of my participation on the project.

Definitions of Terms

Code of Conduct – "a set of conventional principles and expectations that are considered binding on any group or person who is a member of a particular group" ("Code of Conduct," n.d., ¶1). In the apparel industry, labor codes of conduct are commonly used to help manage labor practices in supplier factories (Iwanow, McEachern, & Jeffrey, 2005; Kolk & van Tulder, 2002).

Corporate Social Responsibility (CSR) - "encompasses the economic, legal, ethical, and philanthropic expectations placed on organizations by society at a given point in time" (Carroll & Buchholtz, 2000, p. 35).

Corporate Social Responsibility (CSR) in the apparel and textiles industry -
Socially responsible apparel and textile business involves

- An *orientation* encompassing the environment, its people, the

  apparel/textile products made and consumed, and the systematic

  impact that production, marketing, and consumption of these

  products and their component parts has on multiple stakeholders

  and the environment.

- A *philosophy* that balances ethics/morality with profitability,

  which is achieved through accountability-based business decisions

  and strategies.

- A desire for *outcomes* that positively affect, or do very little harm

  to, the world and its people. (Dickson & Eckman, 2006, p. 188)

External stakeholders – individuals or groups who are outside the organization, but who affect or are affected by the achievement of the organization's objectives. Examples: customers, media, and communities (Freeman, 1984).

Internal stakeholders – individuals or groups within the organization whose issues managers consider when making decisions and/or those groups who are affected by managers' decisions (Freeman, 1984). Examples: employees, departments within the organization (e.g., the legal department of a firm may be a stakeholder of the public relations department in that the legal department may restrict what staff in the public relations department can say and do).

Social reporting – the communication of CSR policies and practices to internal and external stakeholders (Greenwood, 2007).

Stakeholder – "any group or individual who can affect or is affected by the achievement of the organization's objectives" (Freeman, 1984, p. 46).

Wayback Machine – a web-based Internet archiving tool that allows users to view archived versions of websites from as early as 1996 ("About the Wayback," n.d.).

CHAPTER TWO: LITERATURE REVIEW

This chapter includes a review of relevant literature and is organized into six sections. First, background information on the importance of corporate social responsibility (CSR) and several studies that have sought to define the concept are presented. Second, a discussion about stakeholder theory and its relationship to CSR is provided. Third, a review of relevant literature pertaining to the communication of CSR policies and practices is given. Included in this section are two subtopics – social reporting and CSR on the Internet. Fourth, CSR in the apparel and textiles industry is examined. Within this section, CSR is defined in terms of the apparel industry, and findings from apparel and textiles scholars who have examined social responsibility from a number of perspectives are presented. Fifth, overviews of Gap, Inc., Levi Strauss & Co., and Nike are presented, including background information and descriptions about each company's CSR history. Finally, conclusions about existing work are addressed, and the potential contributions of the present work to the fields of CSR and apparel and textiles are considered.

Corporate Social Responsibility

Importance of CSR

Companies adopt CSR policies and practices because of a number of benefits such programs offer. One such benefit that has been identified in several studies is the favorable reaction from stakeholders to such policies and practices (Maignan, Ferrell, & Hult, 1999; Mohr & Webb, 2005). Recent academic studies suggest that two stakeholder

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groups – consumers and employees – respond positively to CSR. In a managerial

survey, Maignan, et al. (1999) found a positive relationship between a company's CSR

actions and consumer loyalty. Similarly, Mohr and Webb (2005) found that

environmental and philanthropic CSR had a positive effect on consumer evaluations of

the company and on purchase intention. Positive company reputation (Nan & Hoe, 2007;

Sen et al., 2006), favorable product evaluation (Golob et al., 2008), and the willingness of

consumers to spread complimentary word of mouth also have been linked to companies

employing and communicating about their CSR actions (Handelman & Arnold, 1999). In

addition to consumers, employees have also been shown to respond positively to CSR

initiatives. Companies that engage in CSR have been found to be better able to attract

and retain high quality employees (Sen et al., 2006; Turban & Greening, 1997).

Likewise, Maignan et al. (1999) found that level of employee commitment (e.g., "the

extent to which a business unit's employees are fond of the organization, see their future

tied to that of the organization, and are willing to make personal sacrifices for the

business unit" [p. 459]) was higher for companies that engaged in CSR.

A number of other benefits associated with CSR policies and practices also exist

for companies. Socially responsible companies are said to be better able to manage risk,

recover from adverse events (Roome, 2005), and to innovate and solve important

problems as a result of their interactions with stakeholders (Halal, 2001). Companies that

employ CSR also may be able to avoid undesirable consumer actions such as boycotts.

In addition, corporations may be able to avoid governmental regulation and legislation by

voluntarily committing to social actions and programs (Crane & Matten, 2004).

Perhaps the most compelling reason for corporations to engage in CSR is the potential link between social responsibility and positive company performance. Although the results are not conclusive (McWilliams et al., 2006), scholars have demonstrated in a number of studies that a positive link between social responsibility and company performance may exist. Margolis and Walsh (2001) reviewed 95 studies on the relationship between social performance and financial performance and determined that a majority (68%) of the studies found a positive relationship. The relationship between social responsibility and company performance may not be direct, however, and it may take time to see the benefits. For example, scholars such as Freeman (2006) and Hopkins (2006) argue that employing CSR enhances company reputation, which may lead to increased profits. Similarly, Simpson and Kohers (2002) demonstrated how CSR can lead to improved productivity within the company that may eventually lead to improved financial performance.

Although many researchers have highlighted the benefits for multiple stakeholders when companies implement CSR, others have suggested that CSR is a complex process and have suggested that it may be difficult for managers of companies to balance the costs of employing socially responsible practices with the benefits. Researchers such as McWilliams and Siegel (2001) examined the relationship between the amount of a company's investment in CSR and how well the CSR efforts met the needs of stakeholders. Based on their findings, the researchers concluded that "there is some level of CSR that will maximize profits while satisfying the demand for CSR from multiple stakeholders. The ideal level of CSR can be determined by cost-benefit analysis" (McWilliams & Siegel, 2001, p. 125).

Employing CSR also has been framed as a way for companies to gain a competitive advantage. Reinhardt (1998) noted, however, that CSR was a financial advantage only if the company was able to establish CSR initiatives that other companies could not replicate. This type of competitive advantage is difficult for companies to achieve because replicating CSR efforts is often easy for competitors to do as stakeholders increasingly demand that companies be more transparent about their practices.

Definition of Corporate Social Responsibility

Defining CSR is difficult because it means different things to different people, and the concept itself changes with the relevant issues of the time (Pinkston & Carroll, 1996). In addition, the meaning of CSR varies across organizations because each organization "[varies] in size, in the types of products they produce, in their profitability and resources, in their impact on society, and so on" (Carroll, 1993, p. 31). Despite these challenges, researchers have sought to establish a generally accepted definition of the concept.

The definition of CSR has become more specific and refined over time (see Carroll, 1999 for a review), but the core idea remains that CSR addresses the relationship between business and its various stakeholders. Conceptualizations of CSR have ranged from narrow to broad since the concept was first introduced in the trade literature in the 1950s. Friedman's (1970) idea that the only social responsibility of the corporation is to maximize profits by legal means is a narrow view of the concept of CSR. Friedman (1970) viewed using organizational resources for engaging with other stakeholders (i.e., besides shareholders) or for improving society as potentially harmful to the organization

because those activities could reduce profits and/or increase prices, thus making the firm less competitive (Pinkston & Carroll, 1996). Many scholars and practitioners disagree with Friedman's perspective, however, and feel that it is the responsibility of business to look beyond profit maximization and to consider the needs of multiple stakeholders when making business decisions.

On the other end of the spectrum, CSR has been broadly defined in terms of a corporation's obligation to society as a whole. For example, one of the earliest definitions of CSR found in academic literature was presented by economics professor Howard Bowen (1953), who defined the concept as "the obligations of businessmen [*sic*] to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society" (p. 6). Bowen's definition introduced the idea that managers needed to look beyond their responsibility to generate profit for the firm and to consider the impacts of their decisions on society. The definition did not specify, however, which activities were considered socially responsible or to which members of society a company was obligated.

Perhaps the most widely cited definition of CSR was developed by Archie B. Carroll in 1979 and refined in later publications (e.g., Carroll, 1991; Carroll & Buchholtz, 2000). The most recent iteration of the definition presented by Carroll and Buchholtz (2000) reads, "Corporate social responsibility encompasses the economic, legal, ethical, and philanthropic expectations placed on organizations by society at a given point in time" (p. 35). According to Carroll (1991), in order for companies to be considered socially responsible, all four types of social responsibilities (i.e., economic, legal, ethical, and philanthropic) must be embraced. The types of social responsibilities have varying

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levels of importance to society; the economic and legal responsibilities of business are required by society, ethical responsibilities are expected, and philanthropic activities are desired (Carroll, 1993).

The first aspect of Carroll's (1979; 1991) definition of CSR addressed the primary responsibility of business, which is to remain profitable. He explained that businesses have a responsibility to remain economically viable by producing goods and services that are wanted by society and sold at a profit (Carroll, 1979, p. 500). Second, Carroll (1979) emphasized the legal responsibilities of business. He stated that society expects businesses to achieve their economic goals while obeying the laws and regulations provided by governments. Third, he included ethical responsibilities to refer to the behaviors of the business that were expected by society, but were beyond what was required by the law. In other words, he argued that companies have an obligation to "do what is right, just and fair [and] [a]void harm" (Carroll, 1991, p. 42). The final type of responsibility, philanthropy, refers to voluntary roles a business could assume such as making donations to charitable organizations or providing employees paid time off to volunteer in their communities (Carroll, 1999). Carroll's definition addresses the four types of activities that socially responsible businesses engage in, but it does not specifically define to whom companies have responsibilities. This aspect of CSR is better defined by stakeholder theory, which is described in detail next.

Stakeholder Theory and Corporate Social Responsibility

Carroll (1991) stated that stakeholder theory helps personalize the "social" aspect of CSR by determining to whom a CSR orientation should be directed. In essence, "the stakeholder nomenclature puts 'names and faces' on the societal members or groups who

are most important to business and to whom it must be responsive" (Carroll, 1991, p. 43).

Similarly, Clarkson (1995) argued that viewing social responsibility from a stakeholder

perspective can help managers answer questions such as, "[s]ocially responsible to

whom?" "[s]ocially responsive about what?" and "[s]ocial performance judged by whom

and by what standards?" (p. 98). Freeman (1984) acknowledged the relationship between

CSR and stakeholder theory when he wrote, "[t]he distinguishing feature of literature on

corporate social responsibility is that it can be dealt with as applying the stakeholder

concept to non-traditional stakeholder groups who are usually thought of as having

adversarial relationships with the firm" (p. 38).

Stakeholder Theory

Stakeholder theory is a management theory designed to account for how

stakeholder groups influence business as well as how stakeholders are affected by the

operations of a business. The theory posits that managers should think beyond profit

maximization and consider potential impacts on non-stockholding groups when making

strategic decisions (Mitchell, Agle, & Wood, 1997). This pragmatic theory and the

associated practices recognize that different stakeholder groups may have conflicting

needs. The theory and practices also provide principles for managers to use to determine

which issues and which stakeholders are most important to manage (Donaldson &

Preston, 1995; Freeman et al., 2004).

R. Edward Freeman is widely noted as the scholar who introduced stakeholder

theory to the management literature. According to Freeman's view of stakeholder theory,

the premise of the theory is represented by two questions. The first question asks "what

is the purpose of the firm" (Freeman et al., 2004, p. 364). Positing this question helps

managers to articulate the shared value of the firm and to drive the firm forward in terms of its social and financial performance. The second question is, "what responsibility does management have to stakeholders?" (p. 364). By asking this question, managers are able to determine how they want to conduct business and how their relationships with stakeholders relate to their overall purpose (Freeman et al., 2004).

Stakeholder theory is often presented as a contrast to another commonly held perspective that views value maximization for shareholders as the primary purpose of business activity. Although the profit-driven, shareholder-centric perspective appears to position business as an amoral activity (Freeman et al., 2004; Phillips, 2003), it is actually value-laden in that it places all of the value on one stakeholder group (i.e., shareholders) at the expense of others (Freeman et al., 2004). Focusing on shareholders and profit maximization can be problematic. According to Freeman et al. (2004), when managers adopt a shareholder view to decision-making, they may become more likely to "rationalize questionable practices […] in the name of increased profitability" (p. 367).

According to Donaldson and Preston (1995), stakeholder theory pushes managers to "view the corporation as an organizational entity through which numerous and diverse participants accomplish multiple, and not always entirely congruent, purposes" (p. 70). Donaldson and Preston (1995) also point out that the most fundamental contribution of stakeholder theory is its normative aspect, which suggests that "stakeholders are identified by **their** interests in the corporation" and that "each group of stakeholders merits consideration for its own sake and not merely because of its ability to further the interests of some other group" (p. 67). This focused perspective is part of the foundation

for a stakeholder management philosophy that drives the organization (Donaldson & Preston, 1995).

Donaldson and Preston (1995) distinguish among the three perspectives researchers take when studying stakeholder theory: normative (discussed above), instrumental, and descriptive perspectives. According to Donaldson and Preston (1995) all three perspectives are mutually supportive, and the normative perspective of stakeholder theory underpins the instrumental and the descriptive perspectives. The instrumental perspective is employed by researchers to establish connections, or not, between the organization practicing stakeholder theory and achieving performance-related goals (Donaldson & Preston, 1995). The descriptive perspective focuses on comparing the stakeholder theory model of the organization to what is actually taking place in reality. As Donaldson and Preston (1995) note, the theory can be tested for descriptive accuracy by asking questions such as, "[i]s [the stakeholder theory] model more descriptively accurate than rival models?" (Donaldson & Preston, 1995, p. 66). The present study is descriptive in nature in that the websites of Gap, Inc., Levi Strauss & Co., and Nike were examined for real-world examples of stakeholder theory principles. Specifically, the present study focused on identifying which stakeholder groups were targeted by the website communications about CSR of the three companies.

There are two issues managers consider when employing a stakeholder management philosophy. The first is determining who is a legitimate stakeholder and what makes them legitimate (Donaldson & Preston, 1995; Greenwood, 2007). The second involves determining how corporations balance the diverse, numerous, and often conflicting stakeholder claims (Greenwood, 2007). These issues are handled through

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stakeholder engagement and stakeholder management, which are both necessary for achieving organizational goals and for meeting social, environmental, and economic challenges. The first step in stakeholder engagement is to identify the organizations' stakeholders in relation to its activities, products, and services (AccountAbility, 2005).

Determining Stakeholder Groups

In Freeman's (1984) landmark book, *Strategic Management: A Stakeholder Approach*, he defined the term "stakeholder" as "any group or individual who can affect or is affected by the achievement of the organization's objectives" (p. 46). Similarly, the U.K.-based organization, AccountAbility (2005) defined stakeholders as "those groups who affect and/or could be affected by an organisation's activities, products or services and associated performance" (p. 31). Clarkson's (1995) definition of stakeholders read, "persons or groups that have, or claim, ownership, rights, or interest in a corporation and its activities, past, present, or future" (p. 106). The three definitions above are useful for identifying the general nature of stakeholders; however, they are too broad to be useful for managers because as the definitions are stated, almost anyone could be included in a company's stakeholder set (Mitchell et al., 1997). Although it can be argued that virtually anyone can affect or can be affected by corporations, for the purpose of stakeholder engagement and management, managers need to clearly define stakeholders in order for stakeholder theory to be a useful tool. Stakeholders who do not significantly affect or are not significantly affected by the company's operations should be excluded from a corporation's stakeholder management plan (Greenwood, 2007; Phillips, 1999).

To better illustrate the relationship between a corporation and its stakeholders, Clarkson (1995) separated individual groups into two categories – primary and secondary

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stakeholders – based upon the group's role in contributing to the corporation's success or survival. Clarkson (1995) defined a primary stakeholder group as, "one without whose continuing participation the corporation cannot survive as a going concern" (p. 106). Primary stakeholders can be internal or external to the company and can include: shareholders, investors, employees, customers, suppliers, governments and communities (Clarkson, 1995, p. 106). Clarkson (1995) defined secondary stakeholders as "those who influence or affect, or are influenced or affected by, the corporation, but they are not engaged in transactions with the corporation and are not essential for its survival" (p. 107). Groups who fit into this category include special interest groups and media. Secondary stakeholders can positively or negatively affect an organization by mobilizing public opinion in either direction (Clarkson, 1995).

Likewise, Mitchell et al. (1997) attempted to categorize stakeholder groups using the following criteria:

> [C]lasses of stakeholders can be identified by their possession, or attributed possession of one, two, or all three of the following attributes: (1) the stakeholder's *power* to influence the firm; (2) the *legitimacy* of the stakeholder's relationship with the firm, and (3) the *urgency* of the stakeholder's claim on the firm. (p. 854)

Mitchell et al. (1997) labeled "the degree to which managers give priority to competing stakeholder claims" as stakeholder salience (p. 869), and stated that salience can be determined based on the number of attributes each stakeholder group possessed. They labeled low salience stakeholder groups, or those possessing only one attribute, as "latent stakeholders," who do not require much, if any, management attention. An example of a latent stakeholder who possesses the legitimacy attribute is one who could be the beneficiary of the company's philanthropic efforts. The beneficiary does not possess

power or urgency attributes, and therefore, managers can choose whether or not to engage the stakeholder (Mitchell et al., 1997).

According to Mitchell et al. (1997) a significant shift from a passive to an active stance toward the organization occurs when a stakeholder group possesses two attributes versus one attribute. Those possessing two attributes are "expectant stakeholders" who expect something from the organization (Mitchell et al., 1997). Within the category of "expectant stakeholders" is a group of stakeholders the researchers labeled as "dominant," or those stakeholders possessing both power and legitimacy (Mitchell et al., 1997). According to Mitchell et al., (1997), firms commonly have formal mechanisms in place for managing relationships with dominant stakeholders. For example, employees are considered dominant stakeholders, and companies commonly establish human resource departments to manage relationships with employees. Public affairs departments are commonly established by companies whose dominant stakeholders include governments (Mitchell et al., 1997, p. 876).

"Definitive stakeholders" are those who possess power, legitimacy and urgency and who must be addressed by management (Mitchell et al., 1997, p. 873). Mitchell et al. (1997) explained that dominant stakeholders who possess power and legitimacy can easily become definitive stakeholders if their claim is urgent. The authors use stockholders (dominant stakeholders) who are not happy with the company's financial performance as an example of definitive stakeholders who demand immediate attention from managers. If managers do not attend to the needs of the unhappy stockholders, they risk losing investments and/or their jobs (Mitchell et al., 1997).

Stakeholder Engagement

Another aspect of stakeholder theory that has received considerable attention in the literature in recent years is stakeholder engagement, which is the notion that businesses need to interact with stakeholders in order to thoroughly understand their issues and also should consider stakeholder concerns during the company's overall strategy formation. AccountAbility (2005), an institution dedicated to promoting accountability innovations for sustainable development, advocates for stakeholder engagement, explaining that it "helps organizations understand what consumers and society at large expect of them, provides a powerful stimulus to innovation, and helps to secure an ongoing license to operate" (p. 25). With increasingly diverse groups of stakeholders to consider, managers face the challenge of determining which of the often conflicting stakeholder needs they should address. Stakeholder engagement provides systems for managers to use to determine which stakeholder and which issues to approach.

Stakeholder engagement is often presented as a step-by-step process. For example, Gable and Shireman (2005) presented a three-step process of stakeholder engagement. In the first step, companies internally prepare for engagement by selecting a leader for the stakeholder team, building a stakeholder team, and measuring the company's performance and stakeholder perceptions about the company. In the second phase, stakeholders are mapped in terms of how they fit with business objectives and then a plan for engagement is formed using the results. The third phase is when actual stakeholder engagement occurs, and companies measure and report the results (Gable and Shireman, 2005).

When following the process of stakeholder engagement, managers should be mindful to include the views of less common stakeholder groups. For example, AccountAbility's (2005) stakeholder engagement guide instructs managers to create avenues for stakeholders who are not normally engaged to be heard and considered. Hart and Sharma (2004) also talk about the importance of proactively seeking out these "fringe stakeholders" in order to build goodwill and minimize the likelihood of organized responses (e.g., boycotts, protesting, and negative publicity) to adverse business situations. According to Hart and Sharma (2004), most companies only engage the most obviously powerful stakeholders, but engaging "fringe" stakeholders allows a company to not only build goodwill with those stakeholders, but also to find new innovative ideas that will ultimately make the company more competitive.

Halal (2001) also advocates for engaging stakeholders and argues that the most powerful approach to stakeholder relations is to establish a collaborative, problem-solving approach. He argues that rather than just gather information, companies should work side-by-side with stakeholders to allow for mutual understanding and collaboration that can result in the development of creative strategies for solving problems. This involved approach to engaging stakeholders is also advantageous in that more stakeholders' needs are likely to be met, corporations are better able to avoid confrontation, and positive relationships between stakeholders and the corporations can result. There is also value to the company in that through the interactions, managers are better able to understand how stakeholders evaluate a company's CSR efforts.

Stakeholders and Evaluation of Corporate Social Responsibility

Companies use a variety of methods, including public reporting, monitoring strategies, and enforcement mechanisms, to ensure they are meeting the expectations of stakeholder groups (Dickson, Loker, & Eckman, 2008). The development of company-written social responsibility reports and codes of conduct can be indicators to stakeholders that the company recognizes that it has social responsibilities. A firm's commitment to its CSR program is best indicated, however, by the company's efforts to collect data that demonstrate the level of progress achieved through CSR initiatives (Clarkson, 1995; Dickson et al., 2008). As Clarkson (1995) states, "[p]erformance data describe what a company is actually doing or has done with reference to specific issues" (p. 108). In addition, if data about a particular issue are missing, "that fact in itself is important in evaluating a company's strategy or posture" (Clarkson, 1995, p. 108).

The effectiveness of CSR efforts is related to how well a company matches the concerns of its stakeholders to its CSR policies and practices. Companies can be evaluated based on the issues they choose to confront. Some common issues include treatment of employees, environmental impact, and respect for human rights (Dawkins & Lewis, 2003). When evaluating companies, stakeholders also consider honesty, attention to customer service (Dawkins & Lewis, 2003) and responsible advertising (Polonsky & Hyman, 2007).

Companies can also be evaluated on which stakeholders they choose to engage. As discussed in the Stakeholder Engagement section, it is important for companies to engage both salient and "fringe" stakeholders to determine how to best meet the needs of each group. Most companies pay attention to stakeholders who are legitimate, powerful

and have urgent concerns (Mitchell et al., 1997), but companies also need to consider the concerns of groups with less pressing claims (Hart & Sharma, 2004). Bendell (2005) proposed the term "stakeholder democracy" to describe the idea that interactions between governments, business and civil society should employ principles of democracy so that each group has an opportunity to participate, be heard, and be considered. Companies that employ "stakeholder democracy" are more likely to consider the needs of a wider range of stakeholders in their CSR strategy formation and execution.

Stakeholders can also evaluate a company's CSR performance based on how it responds to a particular stakeholder group or issue (Carroll, 1979; Clarkson, 1995; Dickson et al., 2008). Clarkson (1995) presented his Reactive-Defensive-Accommodative-Proactive (RDAP) Scale as a way to evaluate companies based on their posture and performance in regard to CSR issues. Posture refers to the company's denial or acceptance of responsibility that is required by stakeholders. Performance refers to the level of stakeholder satisfaction in regard to how well the company is managing the CSR issue in question. Clarkson (1995) used the phrases "doing less than required" and "doing more than is required" to describe both ends of the spectrum on which company performance can be evaluated by stakeholders (p. 109). The criteria for evaluating performance can be specified by legislation, the company itself, or particular stakeholder groups. The RDAP scale is presented in Table 1.

There are risks and opportunities associated with assuming particular postures in regard to CSR issues and stakeholders (Clarkson, 1995; Dickson et al., 2008; Donaldson & Preston, 1995). Companies that are reactive or defensive may incur fines (as the result of not meeting legal or regulatory requirements) or lose primary stakeholder groups,

which could be detrimental to a business (Clarkson, 1995). On the other hand, corporations that choose to take a proactive stance to social responsibility have the opportunity to protect their reputations, avoid costly fines, and possibly gain a competitive advantage (Dickson et al., 2008).

Table 1

The Reactive-Defensive-Accommodative-Proactive (RDAP) Scale

Rating	Posture or Strategy	Performance
1. Reactive	Deny responsibility	Doing less than required
2. Defensive	Admit responsibility but fight it	Doing the least that is required
3. Accommodative	Accept Responsibility	Doing all that is required
4. Proactive	Anticipate responsibility	Doing more than is required

Note. From Clarkson, M. B. E. (1995). A stakeholder framework for analyzing and evaluating corporate social performance. *The Academy of Management Review, 20*(1), 92-117. Table on p. 109.

A final way to assess a company's CSR efforts is to evaluate how well the efforts are creating positive change for intended stakeholder groups (Bendell, 2005; Dickson et al., 2008). The efforts of well-meaning companies and NGOs sometimes fail to benefit intended stakeholders (Bendell, 2005). When this is the case, it is likely that the critical stakeholders, including employees, community members, suppliers, etc., were not involved in the process of strategy formation and execution. Companies need to ensure the involvement of critical stakeholders in order to make a real difference (Dickson et al., 2008).

Communicating Corporate Social Responsibility

Communication is essential for managing stakeholder relationships and realizing the benefits of a commitment to CSR (Capriotti & Moreno, 2007b; Maignan & Ferrell,

2004). Stakeholder awareness of a company's CSR policies and practices has been

shown to have a positive effect on purchase intention, corporate identity (David, Klein, &

Dai, 2005), identification with the organization (Maignan & Ferrell, 2004), desire to work

for the company, and to affect whether or not an individual thinks a company is socially

responsible (Sen et al., 2006). Researchers have found that individuals respond well to

companies that engage in CSR, but there is also evidence to suggest that stakeholders,

such as consumers, are largely unaware of CSR issues (Dawkins, 2004; Dawkins &

Lewis, 2003; Sen et al., 2006). For example, Dawkins and Lewis (2003) reported that

although 86% of the British public wanted to know about CSR, only 36% could name an

instance of a company helping a community or society. These statistics suggest that

more communication of company efforts may be necessary to create awareness of and

foster a successful CSR program.

Many companies recognize the importance of communicating about CSR but are

faced with the challenge of determining what and how much to communicate.

Stakeholders claim they want to know about a company's CSR efforts (Dawkins &

Lewis, 2003; Mohr, Webb, & Harris, 2001) but they also are skeptical about what

companies report about themselves (McWilliams et al., 2006) and find it difficult to find

reliable information (Dawkins, 2004; Podnar, 2008). Some companies choose not to

communicate about CSR so as not to be accused of "greenwashing" (i.e., promoting the

company as socially responsible solely for financial gain) (Dawkins & Lewis, 2003).

Interestingly, when analyzing results from a survey conducted by the media research and

survey consulting firm, MORI, Dawkins and Lewis (2003) found that 57% of

respondents said that it was acceptable for companies to benefit from their CSR

initiatives. Although the majority of respondents felt it was acceptable for companies to profit from CSR, according to Lewis (2004) managers of companies still need to be sensitive to how they present CSR information so as not to turn away stakeholders who may be skeptical about company-created CSR communication. In addition, companies are cautious about making claims of social responsibility because when they do, they often become targets of criticism and scrutiny, sometimes even more so than companies that do not act in a socially responsible way (Berry & McEachern, 2005).

The approach that companies take in their communications about CSR may affect how they are received by stakeholders. For example, consumers expect communication about socially responsible practices to be transparent and ethical (Golob et al., 2008). Stakeholders also need to trust that the source of the information is reliable and that the information is accurate (Mohr and Webb, 2005). Researchers suggest that companies can increase the credibility of communications about CSR by disseminating the information to third-parties such as non-profit organizations, media, local authorities, and critical interest groups, and then relying on the third-parties to communicate the information to consumers and other stakeholders (Mohr & Webb, 2005; Morsing, Schultz, & Nielsen, 2008). Additionally, level of consumer trust is likely to increase with the length of a company's affiliation with a particular issue or organization (Webb & Mohr, 1998).

Employees have been found to be very powerful spokespeople for companies and their CSR efforts. Dawkins and Lewis (2003) found that employees who were involved in a CSR initiative were more likely to speak highly of a company to outsiders than were those who were not involved. They also found that advocacy for the company increased among employees who were aware of the CSR initiatives, but not to the same degree as

those who were directly involved in the initiative. In addition, Dawkins (2004) found that stakeholders viewed employees to be more credible than other information sources (e.g., brochures or a company spokesperson) in terms of communicating about CSR practices. Morsing et al. (2008) also argued that employee involvement in building a CSR program and communicating it to external stakeholders is essential for the program's success. Managers should first gain employee commitment before communicating CSR to external stakeholders because "initially, employees are the key stakeholders of concern for CSR activities" (Morsing et al., 2008, p. 103). Involving employees in shaping and executing CSR activities is also important for increasing the likelihood that a CSR program will be successful (Morsing et al., 2008).

Further, research suggests that companies can increase the benefits of CSR by not only getting stakeholders involved with the issues and with the company, but also with one another. Maignan and Ferrell (2004) proposed that "[t]he more communications stimulate interactions with and between stakeholders around an issue, the stronger the relationship between the positive impacts of the organization on that issue and the organizational identification of the stakeholders concerned with that issue" (p. 15). Hosting volunteer opportunities for stakeholders, providing feedback tools (e.g., having a place for stakeholder feedback on the company's website), publishing social responsibility reports, and including aspects of CSR in marketing communications are some of the ways to get stakeholders involved.

Companies also need to keep stakeholder preferences in mind when communicating about CSR policies and practices. For example, when companies are communicating to a specific stakeholder group they should communicate about the issues

that are of greatest concern to that group. In addition, the companies should

communicate to the stakeholder group via the channels that the group is most likely to

use (Dawkins, 2004). Line, Hawley and Krut (2002) found that some companies cater to

the needs of stakeholders by organizing their social reports based on stakeholder groups.

Communications also need to be creative, interesting, and easily understood (Dawkins,

2004). Companies can discover stakeholder preferences using the stakeholder

engagement process discussed earlier.

Social Reporting

Social reporting is a term used to describe the communication of CSR activities to

internal and external stakeholders (Greenwood, 2007). Many companies use social

reporting as a way to build relationships with stakeholders. The importance of social

reporting is evidenced by the increased number of companies communicating about CSR

activities and by the fact that governments (e.g., the UK) are starting to require public

companies to disclose environmental, social, and ethical risks in their annual reports

(Porter & Kramer, 2006).

Social reporting is an important aspect of a CSR program because it is a way for

companies to appear more transparent and accountable to stakeholders (Freeman, 2006).

When evaluating the usefulness of social reporting, scholars have focused on how a given

practice helps to build company reputation and to create value for stakeholders (Dawkins,

2004; Hooghiemstra, 2000; Rowe, 2006). Greenwood (2007), however, makes the point

that just because a company engages in social reporting does not mean that it is socially

responsible. In most countries, social reporting is optional (the exception being countries

in the UK) and thus it may be misused by companies trying to improve their reputation

even though their performance in terms of social responsibility may be mediocre. For example, companies often focus communications about CSR on areas in which they are doing well, but often do not report on areas in which they are deficient (Mitnick, 2000). This can provide stakeholders with a skewed view of the company and may be part of the reason stakeholders do not always trust communications about CSR that are generated by the companies.

Although social reporting does not guarantee socially responsible actions, in this study the assumption was made that the social reporting presented on the websites of Gap, Inc., Levi Strauss & Co., and Nike was representative of each company's CSR policies and practices for three reasons. First, all three companies have been recognized as early adopters of socially responsible practices (Kolk & van Tulder, 2002). Both Gap, Inc. and Nike have been recognized for setting high standards of transparency and accountability in social reporting (Freeman, 2006). Second, Kolk and van Tulder (2002) determined that Gap, Inc., Levi Strauss & Co., and Nike were among the top six global apparel companies that monitor compliance with their codes of conduct, which is an important component of CSR. This suggests that there is a high probability that each of the three companies is doing what it says it is doing in its communications about CSR (Kolk & van Tulder, 2002). Third, similar to Chaudhri and Wang (2007), the assumption was made that if any of the three companies were to misrepresent its CSR initiatives on its website, it would likely "be counterproductive and seriously [jeopardize the] company's reputation and social capital" (p. 235).

Corporate Social Responsibility Communication and the Internet

Over the last ten years, the Internet has become an important tool for

organizational communications (Stuart & Jones, 2004; Sullivan, 1999) including

communications that specifically address issues of CSR (Basil & Erlandson, 2008;

Capriotti & Moreno, 2007a, 2007b; Esrock & Leichty, 1998, 2000). For example, Basil

and Erlandson (2008) found a 40% increase in self-presentations of CSR on company

websites by Canadian companies from 2003 to 2006. The increased prevalence is likely

due to a number of benefits the Internet provides for organizations. One benefit is that

unlike television or radio, corporate websites provide companies with a direct

communication channel to consumers and other stakeholders (Kent et al., 2003). Another

benefit is that the Internet enables companies to save time and money by distributing

larger amounts of information to a wide audience of stakeholders thereby making it more

efficient than other media (Coombs, 1998; Esrock & Leichty, 2000; Jones, Alabaster, &

Hetherington , 1999; Kent et al., 2003).

Perhaps the most distinguishing feature of the Internet is that it gives companies

the opportunity to interact with stakeholders in a non-static environment. Several

researchers have examined how and to what degree corporate websites promote

interactivity with stakeholders and have established two major categories reflecting

differing goals of the websites: those that are focused on disseminating information and

those that are focused on building relationships between website users and the

organization (Capriotti & Moreno, 2007b; Esrock & Leichty, 1998, 2000; Kent & Taylor,

1998). In the first category the interactivity level is low, and the websites are designed to

disseminate information and users are expected to be passive recipients of that

information. In the second category the interactivity level is high, and the websites are designed to foster two-way communication and are aimed at building relationships with various stakeholder groups (Capriotti & Moreno, 2007b). A number of studies on CSR communication via the Internet have employed this conceptualization of interactivity (Capriotti & Moreno, 2007b; Esrock & Leichty, 1998, 2000; Insch, 2008; Kent et al., 2003; Sullivan, 1999). Results from these studies reveal that companies tend to use their websites as information-dissemination tools and tend to underutilize interactive features that would potentially enable companies to build relationships with stakeholders via the online medium.

From a stakeholder perspective, the Internet is a tool for gathering information about companies via corporate websites, and also via websites and other materials that are not produced by the companies themselves (Coombs, 1998; Kent et al., 2003). The Internet has created a way for some stakeholder groups, such as NGOs and activists, to increase their power to influence companies. NGOs and activists often have legitimate, urgent claims, but lack the power to influence corporate management. These groups, however, have recently increased the level of their impact on companies through the use of the Internet, where information can be disseminated rapidly to a large number of people (Coombs, 1998). Broader dissemination of information by NGOs and activists about corporate irresponsibility has increased public awareness of the infractions and enabled the NGOs and activists to garner more support for their causes. With more people supporting their issues, NGOs and activists have been able to gain power and escalate the urgency of their claims, and thus to force corporations into action (see Coombs, 1998 for examples).

Empirical Findings about CSR Communication on the Internet

Researchers have examined several aspects of CSR communication on the Internet. First, several researchers have examined what types of information about CSR initiatives companies provide on their corporate websites (Basil & Erlandson, 2008; Capriotti & Moreno, 2007a; Chaudhri & Wang, 2007; Coupland, 2005; Snider, Hill, & Martin, 2003). Second, scholars have investigated how information about CSR initiatives is organized on company websites (Capriotti & Moreno, 2007a, 2007b; Esrock & Leichty, 2000; Kent et al., 2003). Third, researchers have examined how the design and features of a company website affect interaction with stakeholders (Capriotti & Moreno, 2007b, Esrock & Leichty, 2000). Finally, researchers have analyzed to whom communications about CSR on company websites are targeted (Capriotti & Moreno, 2007a; Snider et al., 2003).

Content of CSR communication on corporate websites. Several studies have examined what companies are communicating about CSR on their websites (Basil & Erlandson, 2008; Capriotti & Moreno, 2007a; Chaudhri & Wang, 2007; Coupland, 2005; Kampf, 2007; Maignan & Ralston, 2002; Snider et al., 2003). Findings from Snider et al. (2003) indicate that companies often portray the majority of their CSR actions as good for the company's bottom line as well as good for society. Philanthropic activities were an exception to the "good for profits and good for society" framing of CSR initiatives in that the companies in the study tended to refer to philanthropy as the company's efforts to contribute to the greater good without expecting something in return (Snider et al., 2003).

What companies were saying about their CSR initiatives on corporate websites also was examined in studies by Coupland (2005) and Basil and Erlandson (2008).

Coupland (2005) found that communications about CSR from oil companies generally

addressed three areas including: the business case for CSR (i.e., what is good for society

is also good for the bottom line), the necessity of meeting multiple stakeholders'

demands, and the obligation of the company to obey the law as a social responsibility.

Basil and Erlandson (2008) sought to compare what was being communicated about CSR

on selected Canadian company websites in 2003 and 2006. The researchers found that in

2003 philanthropy was the most common CSR activity the companies communicated

about on their websites. In 2006, a code of ethics (i.e., a formal set of guiding principles

or ethical standards), was the most common type of CSR information found on the

company websites (Basil & Erlandson, 2008).

Capriotti and Moreno (2007a) also examined the type of CSR information that

companies communicate on their websites. Based upon themes in the CSR literature, the

researchers developed a coding guide of CSR issues they expected to be addressed on

company websites. They applied the coding guide to the websites of 35 companies in the

Spanish stock market (known as the IBEX 35). The coding guide contained ten 'CSR

issues.' See Table 2 for a list and description of the issues as well as the frequency of

each issue addressed on the websites. Three of the ten issues – corporate profile,

corporate governance, and products and services – were present on the majority (i.e.,

greater than 90%) of the IBEX 35 websites. These three issues were most common

perhaps because they were general presentations of a company's orientation to CSR. The

next three CSR issues most often present on the IBEX 35 websites were human

resources, social action, and environmental action. Capriotti and Moreno (2007a)

concluded that these three issues were often present on the websites "due to the fact that

Table 2

Issues of Corporate Responsibility Presented By Capriotti and Moreno (2007a)

Issue / Presence on Spanish IBEX 35 Websites (%)	Definition
Corporate profile / 100	Explanation of its view, values and corporate strategy. Presentation of the company's property, structure and legal form; divisions, subsidiaries and countries with which it operates. Explanation of results.
Corporate governance / 97.1	Declarations and explanations of transparency compromises in the governance of the company. Explanation of the structure of power, remunerations, responsibilities, and government departments.
Products and services / 91.4	Explanation of products, services and brands from a corporate perspective and not from a commercial one (type of products, raw materials, and manufacture systems)
Employment and human resources / 77.1	Declarations and explanations of systems of contract, promotion, evaluation and dismissal. Declarations and explanations about human rights in the company (e.g., child labor, discrimination)
Social action / 74.3	Declarations and actions related to the company involvement in social issues.
Environmental action / 68.6	Declarations and actions related to the company involvement in environmental issues
External criteria / 59	Declarations, explanations and linking with the national and international criteria on aspects of the CSR
Relationship with publics / 50	Declarations and explanations about the interests, importance and linking of the stakeholders with the company
Economic action / 37.1	Declarations and actions related to the economic impact of the company in its local, regional, national and supranational environment
Corporate ethics / 22.9	Declarations and explanations about its ethical compromises in relation with the business and its groups of public.

Note. Adapted from: Capriotti, P., & Moreno, A. (2007a). Communicating corporate responsibility through corporate web sites in Spain. *Corporate Communications: An International Journal, 12*(3), pp. 227, 229.

they are related to the most definitive aspects of corporate responsibility" (p. 229). The

next two most frequently addressed issues, which appeared on about half of the websites,

were external criteria and stakeholder relations. Capriotti and Moreno (2007a) stated that

because external criteria and stakeholder relations were considered newer aspects of CSR, they were not as prevalent on the websites as were other CSR issues. The two issues that were addressed the least frequently on the websites were economic action and corporate ethics. Capriotti and Moreno (2007a) attributed the low incidence of information about economic action on the websites to a lack of information about and explanation of these concepts within the industry.

A slightly different categorization of CSR content on company websites was created by Maignan and Ralston (2002) in a study designed to compare CSR communication among European and U.S. companies. In order to conduct their content analysis of European and U.S. company websites, these researchers established coding guides using information found in previous research as well as from a content analysis of 50 websites in each of four countries (i.e., France, the Netherlands, U.K, and U.S.). The coding guides were based on the conceptualization of CSR as having three aspects: motivating principles, processes, and stakeholder issues (Maignan & Ralston, 2002). Motivating principles were defined by the researchers as each company's underlying reasons for adopting CSR as presented on the corporate websites. Maignan and Ralston (2002) separated the motivating principles into three categories: value-driven, stakeholder-driven, and performance-driven (see Table 3).

The second aspect of CSR in Maignan and Ralston's (2002) conceptualization was the CSR processes. According to the researchers, "[t]he CSR processes found on web pages designated organizational programs and activities aimed at implementing CSR principles and/or addressing specific stakeholder issues" (Maignan & Ralston, 2002, p. 500) (see Table 3). Examples of CSR processes were philanthropic programs, codes of

ethics, and management of environmental impacts. The authors acknowledged that some

overlap between processes could occur (e.g., philanthropic programs, sponsorship, and

volunteerism), but separated the processes in the coding guide because they found that

most companies addressed the processes separately on their websites (Maignan &

Ralston, 2002, p. 502).

Table 3

CSR Principles, CSR Processes, and Stakeholder Issues Identified on Company Websites

By Maignan and Ralston (2002)

Principles Motivating CSR
1. *Values-driven CSR*: CSR is presented as being part of the company's culture, or as an expression of its core values.   2. *Performance-driven CSR*: CSR is introduced as a part of the firm's economic mission, as an instrument to improve its financial performance and competitive posture.   3. *Stakeholder-driven CSR:* CSR is presented as a response to the pressures and scrutiny of one or more stakeholder groups.
CSR Processes
1. *Philanthropic programs:* The company presents a formalized philanthropy program made of a clear mission and application procedures to allocate donations and grants.   2. *Sponsorships:* The company introduces sponsorships as a type of responsibility initiative aimed at providing assistance either financial or in-kind to a cause or charity.   3. *Volunteerism:* The company presents programs that allow employees to work for a good cause during paid working hours.   4. *Code of ethics:* The company discusses content and/or implementation of a code of ethics or conduct.   5. *Quality programs:* The company describes a formal product/service quality program as a form of responsibility initiative.   6. *Health and safety programs:* The company introduces formal health and safety programs aimed at one or more stakeholder groups as a form of responsibility initiative.   7. *Management of environmental impacts:* The company discusses activities aimed at diminishing the negative impact of productive activities on the natural environment.

Community Stakeholders

1. *Arts and culture:* The company discusses support for organizations, activities, actors, and objects linked to the arts or the national culture.
2. *Education:* The company presents support for activities aimed at improving educational opportunities and the quality of the education received by populations outside the firm.
3. *Quality of life:* The company expresses dedication to improving the quality of life and well-being of the communities in which the firm operates, or of society as a whole.
4. *Safety:* The company displays concern for safety of the persons in the communities surrounding its productive operations.
5. *Protection of the environment:* The company shows concern for the preservation of the natural environment either in general or in the communities where the firm operates.

Customer Stakeholders

1. *Quality:* The company presents the achievement of high product/service quality as part of its commitment to social responsibility.
2. *Safety:* The company displays concern for the safety of its customers in relation with its production activities or products/services.

Employee Stakeholders

1. *Equal opportunity:* The company expresses commitment to giving the same chances in recruitment and promotion to all employees.
2. *Health and safety:* The company expresses concern for protecting the safety of employees in the workplace along with their overall health level.

Shareholders

The company expresses commitment to the involvement of stakeholders in *corporate governance* and/or to the proper *information* of shareholder.

Suppliers

The company expresses dedication to giving *equal opportunities* to suppliers in terms of gender, race, and size, and/or assuring *suppliers' safety.*

Note. Adapted from: Maignan, I., & Ralston, D. A. (2002). Corporate social responsibility in Europe and the U.S.: Insights from businesses' self-presentations. *Journal of International Business Studies, 33*(3), 497-514. Information from pp. 501, 503.

The final aspect of Maignan and Ralston's (2002) conceptualization of CSR pertained to stakeholder issues. Maignan and Ralston (2002) used Clarkson's (1995) inventory of stakeholder issues as a starting point for creating this section of their coding guide. After examining the websites, they identified five major stakeholder groups targeted by companies as well as a number of issues that were addressed for each

stakeholder group (see Table 3). The stakeholder groups included community, customers, employees, shareholders, and suppliers. Examples of stakeholder issues identified on company websites were health and safety for employees and product/service quality for customers (Maignan and Ralston, 2002).

Maignan and Ralston's (2002) three-part conceptualization of CSR is valuable in that it allows for the different aspects of CSR (i.e., CSR as an underlying principle for company actions, CSR as a process, and CSR as a stakeholder management tool) to be clearly acknowledged and coded. In addition, Maignan and Ralston's (2002) coding guide is more specific than that of Capriotti and Moreno (2007a) in terms of specific stakeholders and their issues of concern. For example, stakeholder groups such as employees and their concerns regarding labor rights are implied in the Employment and Human Resources category of Capriotti and Moreno's (2007a) coding guide, but are not acknowledged directly.

Organization of information about CSR policies and practices on corporate websites. How companies organize information about CSR on corporate websites also has been studied by researchers (Capriotti & Moreno, 2007a, 2007b; Chaudhri & Wang, 2007; Esrock & Leichty, 2000; Kent et al., 2003). Researchers have studied two aspects of this topic: the categorization of information about CSR and the location of information about CSR on corporate websites. In terms of categorization, Esrock and Leichty (2000) and Kent et al. (2003) found that companies tended to group information into categories such as product information, history of organization, news releases, contact information, and social responsibility claims.

The placement (i.e., location) of information about CSR initiatives on websites has been examined as a way to determine the amount of importance that companies attribute to CSR (Capriotti & Moreno, 2007a, 2007b; Chaudhri & Wang, 2007). Researchers ascertained importance by logging which "Levels" of a website contained CSR information. The website home page was considered Level 1 and each time a user had to click to get to a new page it was considered a new level (i.e., Level 2, Level 3, etc.). Level 1 was considered the most prominent level, and researchers interpreted a company's desire to emphasize particular information based on how far away from Level 1 it resided. Chaudhri and Wang (2007) found that Indian IT companies placed information about CSR practices predominantly on the first three levels of their sites. Capriotti and Moreno (2007b) found that nearly 80 percent of the companies in their sample (i.e., those that belonged to the IBEX-35 index of the Spanish Stock Exchange in 2005) that included CSR information on their websites presented some of this information on their website homepage. Another study conducted by Capriotti and Moreno (2007a) involving the IBEX-35 companies found that the majority of CSR information was included within levels 2-4 of company websites.

Website features and interactivity with stakeholders. Although the prominent placement of CSR information on corporate websites suggests that CSR is important to companies, scholars such as Esrock and Leichty (2000) and Capriotti and Moreno (2007b) argued that the design and features presented on company websites did not foster stakeholder engagement. Esrock and Leichty (2000) examined the corporate websites of selected Fortune 500 companies for examples of interactive tools such as: email links, online surveys, and comment/response features. Based on their findings, the researchers

concluded that "In the design of corporate Web pages, there seems to be some gap between acknowledging the importance of the concerns of a public and actually engaging that same public interactively" (Esrock & Leichty, 2000, p. 341).

In a more recent study by Capriotti and Moreno (2007b), the researchers differentiated between interactive features and feedback features. Interactive features were defined as "those that permit information to be obtained through active interaction, with a mainly active and participative visitor. These included hypertexts, interactive graphics, charts, and similar resources" (p. 86). The researchers identified feedback features as systems that allow users to "ask questions, give opinions or assess the [CSR] issues" (p. 86). Examples of feedback tools included a general company email address, an email address linked directly to a particular CSR issue, and an "other" category that encompassed blogs, chats, questionnaires, and forums (Capriotti & Moreno, 2007b, p. 86). The researchers conducted a content analysis of the corporate websites of the 35 companies that comprised the Spanish Stock Exchange, or IBEX-35, in the first half of 2005. In terms of interactivity, Capriotti and Moreno (2007b) found that the features of the IBEX-35 websites were predominantly expositive in nature rather than interactive in nature. In terms of feedback, their results indicated that 97.1% of the companies provided a general email address for common use, 94.3% provided an email address for feedback related to specific CSR issues, and 88.6% provided both general and specific email addresses. Only one company, however, provided an additional avenue for feedback in the form of a questionnaire. Results from the two studies indicated that the companies described above were not fully utilizing the interactivity potential of the Internet to build meaningful relationships with their stakeholders.

Stakeholder groups targeted on corporate websites. Several researchers have tried to determine which stakeholder groups are targeted through communications about CSR on company websites (Capriotti & Moreno, 2007a; Chaudhri & Wang, 2007; Snider et al., 2003). Capriotti and Moreno (2007a) and Chaudhri and Wang (2007) considered a stakeholder group targeted if it was mentioned directly on the website. Capriotti and Moreno (2007a) found that a limited number of companies mentioned stakeholders, but those that did tended to focus on four groups: employees, investors and shareholders, consumers, and the community (p. 231). Chaudhri and Wang (2007), on the other hand, concluded that it was too difficult to determine which stakeholders were targeted because of the lack of mention of stakeholder groups on Indian IT company websites. Snider et al. (2003) determined which stakeholder groups were targeted based on the type of CSR information and activities mentioned on the websites. For example, the researchers found that companies tended to target current and prospective employees when they referenced employee development programs and the importance of workforce diversity on their websites. Overall, Snider et al. (2003) found that customers, employees, stockholders, competitors, and society were the most frequently mentioned stakeholders. They also found that most companies broke "society" down further into local community, the nation-state, and the world (Snider et al., 2003).

Corporate Social Responsibility in Apparel and Textiles Literature and Industry

The focus of this study is apparel companies' communications about CSR policies and practices on their corporate websites and how these communications have changed over time. It is necessary then, to review relevant literature pertaining to CSR and the apparel industry. In this section of the literature review definitions of CSR by apparel

and textiles practitioners and scholars are presented followed by findings from previous studies examining CSR in the apparel and textiles literature.

Definition of Corporate Social Responsibility in Apparel and Textiles

In the field of apparel and textiles, practitioners (Mae & Victoria, 2008) and scholars (e.g., Dickson & Eckman, 2006; Joergens, 2006) have only recently attempted to define CSR specific to industry policies and practices. Definitions of CSR that focus on apparel and textiles vary somewhat, but are similar in that they address the importance of people and the environment in relation to product design, raw material procurement, and manufacturing practices. For example, the term "ethical fashion" was defined by Joergens (2006) as "fashionable clothes that incorporate fair trade principles with sweatshop-free labour conditions while not harming the environment or workers by using biodegradable and organic cotton" (p. 361). In this definition Joergens (2006) highlights the types of activities that constitute ethical fashion. She did not, however, define what constitutes "fashionable clothes," "fair trade principles," or "sweatshop-free labour conditions."

Mae and Victoria (2008) also include people and the environment in their definition of the term "eco-fashion." They make an interesting distinction, however, when they differentiate between what they call ecological fashion and ethical fashion. According to Mae and Victoria (2008) ecological fashion refers to the environmental impacts of apparel and textile production, whereas ethical fashion is a broader term referring to social issues such as the working conditions of people manufacturing the products. Mae and Victoria (2008) use the term eco-fashion to encompass the ideas of both ecological and ethical fashion.

Dickson and Eckman (2006) present the most comprehensive definition of social responsibility in the apparel and textile industry. The researchers surveyed members of the International Textile and Apparel Association (ITAA) – a professional, association of scholars, educators, and students in the textile, apparel, and merchandising disciplines in higher education ("About Us," n.d., ¶1) – to determine meanings associated with the term "socially responsible apparel/textile business" (Dickson & Eckman, 2006, p. 183). From their findings, Dickson and Eckman (2006) developed a three-dimensional definition that reads:

> Socially responsible apparel and textile business involves
> - An *orientation* encompassing the environment, its people, the apparel/textile products made and consumed, and the systematic impact that production, marketing, and consumption of these products and their component parts has on multiple stakeholders and the environment.
> - A *philosophy* that balances ethics/morality with profitability, which is achieved through accountability-based business decisions and strategies.
> - A desire for *outcomes* that positively affect, or do very little harm to, the world and its people. (p. 188)

The Dickson and Eckman (2006) definition differs from the others in several ways. First, the researchers note the importance of profitability whereas the others do not. In addition, the Dickson and Eckman (2006) definition includes a broader range of business activities and stakeholders that are impacted as a result of social responsibility. Last, the definition provides a broader perspective – its focus extends beyond production and includes other phases of the product lifecycle such as marketing and consumption.

For this study, CSR is conceptualized using Dickson and Eckman's (2006) definition of social responsibly in apparel and textiles in combination with Carroll's (1979, 1991) definition of CSR presented earlier in the Literature Review. The Dickson

and Eckman (2006) definition takes into consideration the industry-specific nature of social responsibility and applies it directly to apparel and textiles, and it overlaps the economic and ethical aspects presented by Carroll (1979, 1991). Carroll's (1979, 1991) definition is included because it takes into account the legal aspects of CSR not explicitly mentioned by Dickson and Eckman (2006). It also more specifically defines philanthropic responsibilities involved in CSR that are only implied, but not defined, in the outcomes aspect of Dickson and Eckman's (2006) definition.

Empirical Findings in Apparel and Textiles Research

Researchers have studied a variety of aspects of social responsibility in the field of apparel and textiles. For example, Littrell and Dickson (1997) found social responsibility to be a central component of the organizational cultures of Alternative Trade Organizations (ATOs) (now commonly known as Fair Trade Organizations [FTOs]). Emmelhainz and Adams (1999) and Kolk and van Tulder (2002) have examined labor issues and codes of conduct in the apparel industry. Several researchers have examined the environmental impacts of apparel goods at various stages of the product lifecycle (Dickson et al., 2008; Franklin Associates, 1993; Walsh & Brown, 1995). Additionally, researchers have suggested ways by which apparel and textile companies and consumers might minimize their impacts on the environment (Chang, Chen & Francis, 1999; Chen & Lewis, 2006; Dickson et al., 2008; Fletcher & Goggin, 2001; McDonough & Braungart, 1998). Multiple researchers have examined social responsibility from the perspective of the apparel consumer (Auger, Burke, Devinney, & Louviere, 2003; Dickson, 1999, 2000, 2005; Hiscox & Smyth, 2007; Iwanow et al., 2005; Joergens, 2006). Consumer-focused studies have examined attitudes about social

responsibility issues, intentions to purchase apparel goods produced using socially

responsible practices, and disseminations of information by companies about socially

responsible practices and products. In addition, researchers analyzed the brand building

efforts of apparel companies that incorporate social responsibility into their advertising

and other promotional communications (Hyllegard, Ogle, & Yan, 2009; Ogle, Hyllegard,

& Dunbar, 2004; Ponte, Richey, & Baab, 2009; Richey & Ponte, 2008).

ATOs and Corporate Social Responsibility

ATOs are defined by Littrell and Dickson (1997) as "nonprofit businesses that

market crafts, gifts, and food from developing countries through mail-order catalogs and

retail stores in many regions of the world" (p. 344). Apparel and textile items are often

included in the offerings from ATOs. When profiling several ATOs, Littrell and Dickson

(1997) found that social responsibility is central to the organizations in that they exist to

improve the lives of the world's poorest artisans by providing them with income. Within

this overriding culture of social responsibility, ATOs also strive to meet the needs of

consumers in North America by marketing and selling to them goods produced by

artisans from other parts of the world (Littrell & Dickson, 1997).

Apparel Companies and Labor Codes of Conduct

Many apparel companies based in the United States have moved production

overseas in order to cut costs and remain competitive (Emmelhainz & Adams, 1999).

This move has created new challenges for U.S. apparel companies. The move overseas,

combined with society's changing expectations of business have forced manufacturers

and retailers to address various labor problems that frequently occur in overseas factories.

Labor problems can include, but are not limited to, excessive hours of labor, forced labor,

unhealthy working conditions, and the use of child labor. Many apparel companies use codes of conduct as a way to curtail labor abuses and ensure reasonable working conditions within supplier factories (Kolk & van Tulder, 2002). A code of conduct is "a set of conventional principles and expectations that are considered binding on any group or person who is a member of a particular group" ("Code of Conduct," n.d., ¶1).

Emmelhainz and Adams (1999) examined the codes of conduct employed by 27 major U.S. apparel retailers and manufacturers for compliance to government and industry policy initiatives. The researchers found that the companies' codes of conduct addressed key areas such as child labor, working conditions, and employee rights, but offered suppliers little direction in terms of how to implement the codes. They found that there was little uniformity across the codes of conduct and that less than two-thirds of companies mentioned specific enforcement procedures for non-compliance with the codes (Emmelhainz and Adams, 1999).

Kolk and van Tulder (2002) examined the child labor aspect of six apparel companies' codes of conduct (three U.S. and three European). The U.S. companies were Gap, Inc., Levi Strauss & Co., and Nike. The researchers found that all three U.S. companies had strictly formulated child labor policies focusing solely on the prohibition of child labor that did not include alternative social responsibility initiatives such as education for children (Kolk & van Tulder, 2002). Interestingly, the companies were chosen for analysis because of the high likelihood that vendors would comply with their codes, however, the researchers found that all three U.S. companies were vague regarding their monitoring and compliance requirements (Kolk & van Tulder, 2002).

Environmentalism and the Apparel and Textiles Industry

Researchers and apparel and textile companies have examined how industry practices affect the environment as well as how companies can minimize the impact of industry practices on the environment. Much of the research about environmentalism in the apparel and textiles industry revolves around various aspects of the product lifecycle. Several researchers have focused on using lifecycle analyses to help companies understand their environmental footprint (Brown & Wilmanns, 1997; McDonough & Braungart, 1998; Walsh & Brown, 1995). Other researchers have examined ways to minimize the environmental impacts at specific stages of the product lifecycle (Chang et al., 1999; Chen & Burns, 2006; Dickson et al., 2008; Fletcher & Goggin, 2001).

Lifecycle analyses in the apparel and textiles industry. Measuring the environmental impact of apparel and textile products is often done through lifecycle analyses (LCA). LCAs are administered to evaluate the environmental impacts of six different stages of a product's life: product design, material selection, production and sourcing, distribution, product care or maintenance, and end of use management (Brown & Wilmanns, 1997; Dickson et al., 2008). According to McDonough and Braungart (1998) the ideal cycle would be a closed-loop system where at the end of a product's useful life, the waste would become "food" for new products or for biological systems. This is often referred to as a cradle-to-cradle design (versus a cradle-to-grave design) (McDonough & Braungart, 1998).

Researchers have demonstrated the benefits of conducting LCAs as well as proposed methods for making information acquired during an analysis easier to utilize (Brown & Wilmanns, 1997; Walsh & Brown, 1995). Brown and Wilmanns (1997)

examined the environmental strategy and LCA methods of the outdoor apparel company

Patagonia. Using an LCA approach, Patagonia created a product rating system that

helped the company identify specific products that it might redesign in order to minimize

the product's environmental impact. In addition, by implementing an LCA program and

incorporating environmental principles into its corporate strategy, Patagonia was able to

change its approach to designing and manufacturing products. Making these changes

also enabled Patagonia to make strides toward the company's goal of continuous

improvement in environmental practices (Brown & Wilmanns, 1997).

Walsh and Brown (1995) proposed a method for converting the results from

LCAs into monetary amounts to illustrate the "relative impacts of different life-cycle

stages" (p. 175). Their method assessed different stages of a product's life-cycle and

determined a monetary cost borne by parties external to the organization at each stage.

The researchers applied their method to the life cycles of two t-shirts: one produced with

conventional cotton and the other produced with organic cotton. The life cycles consisted

of six stages: growing, ginning, processing, distribution, transportation, and consumer

care. Results indicated that the t-shirt produced with organic cotton generated a lower

impact (approximately 9% less) on the environment than the t-shirt produced with

conventional cotton due specifically to the reduced impact during the growing phase.

The environmental impact of the t-shirts at all other stages were found to be equal (Walsh

& Brown, 1995).

Minimizing environmental impact in the apparel and textiles industry. Materials

selection is a common focus of apparel textile companies seeking to be environmentally

responsible and this stage of the product lifecycle also has received significant attention

from researchers. Based on a review of previous research by environmental organizations such as ISO GreenBlue and the Environmental Protection Encouragement Agency (EPEA), Dickson et al. (2008) identified eight apparel fibers that were considered eco-friendly based on inputs, processing, care requirements, recycling and reuse options, and end of use management. The fibers included: organic cotton; organic wool; corn-based Ingeo; compostable fabrics such as Climatex Lifecycle and Trigema; and recyclable ECO CIRCLE polyester.

Chen and Burns (2006) focused on identifying eco-friendly materials when they evaluated the processes used to produce the textiles based on four criteria: "nonpolluting to obtain, process, and fabricate; made from renewable resources; reusable/recyclable; and fully biodegradable" (p. 249). Results indicated that "virtually all textile products have a negative impact on the environment" (p. 258). Although none of the textiles evaluated met all four of the criteria, there were four – cotton, wool, Tencel (a fiber made from wood pulp), and leather – that met three of the criteria. It is interesting to note that none of the textiles evaluated by Chen and Burns (2006) met the first criteria requiring the fabric to be nonpolluting to obtain, process, and fabricate.

Several researchers have cited the use/maintenance phase of the product lifecycle as the phase that has the greatest impact on the environment (Dickson et al., 2008; Franklin Associates, 1993; Walsh & Brown, 1995). Although consumer behavior accounts for the majority of the use/maintenance phase, choices made in the design and materials selection processes can ultimately impact the use/maintenance of the garment. For example, it is optimal to design garments with materials that do not require dry cleaning and can be washed in cold water and line dried (Dickson et al., 2008). Fletcher

and Goggin (2001) suggested that apparel designers need to have a thorough understanding of the product user in order to minimize environmental impact during the use/maintenance phase. In their critique of the socially and culturally influenced need for people to be clean (i.e., to bathe, to wash clothes, etc.), the researchers suggested that apparel companies should design garments in ways that challenge people's conceptions of what is considered dirty and that encourages them to wash garments less frequently (Fletcher & Goggin, 2001).

Americans throw away more than 68 million pounds of clothing each year and clothing and textile waste make up approximately 4% of landfill waste (Claudio, 2007). As the amount of clothing and textile waste in landfills has grown, researchers have explored ways to reduce the quantity that ends up in landfills. Researchers have focused on developing ways to minimize consumption and to encourage reuse and recycling of garments (Chang et al., 1999; Chen & Lewis, 2006; Dickson et al., 2008). Chang et al. (1999) examined ways in which post-consumer fibers taken from used clothing could be reused. The researchers analyzed the fiber content of the clothing provided to them by second-hand stores and then investigated possible applications for the used clothing. Based on the characteristics of the fiber content in the clothing, the researchers determined there to be potential demand for the recycled fibers in applications such as: carpet cushioning, home insulation, fiber stuffing, clean-up products (for cleaning up spills such as oil), mattress pads/futons, geotextiles, landscaping, and concrete reinforcement (Chang et al., 1999).

Chen and Lewis (2006) also explored the ways in which garments could be reused and proposed *The Five Lives,* a cradle-to-cradle system of garment use. In the first life, a

large, seamless piece of cloth is worn on the body by draping, pinning, wrapping, or tying. In the second life, the cloth takes the shape of a cut and sewn garment. In the third life, the cloth is recut and resewn into a new garment. In the fourth life, it is assumed that the cloth is well worn and that only small pieces of the material may be useable for accessories, crafts, or small uses around the home. In what the researchers call the "afterlife," the user sends the remaining cloth back to the manufacturer to be ground up and reused for new products (Chen & Lewis, 2006).

Creating innovative apparel and textile products that are recyclable is another way to reduce textile waste. One such innovative and recyclable fabric is the polyester manufactured using a process called ECO CIRCLE developed by the Japanese company, Teijin. ECO CIRCLE utilizes a closed-loop recycling system where polyester fabrics can be returned to their original polymer state and remade into new polyester fabric without reducing quality ("What's ECO CIRCLE?" n.d.). Apparel companies such as Patagonia, Nike, and Timberland are now using ECO CIRCLE polyester in their finished goods (Dickson et al., 2008).

Apparel Consumers and Corporate Social Responsibility

Numerous studies have examined consumer response (i.e., attitudes and behaviors) to social responsibility in the apparel and textiles industries. Findings from this body of work indicate that only a relatively small segment of the population considers social responsibility to be more important than other product attributes when making apparel purchase decisions (Dickson, 2005; Dickson & Littrell, 1997; Roberts, 1996). In Dickson's (2005) study, approximately 15% of participants said they would base their apparel purchase on social responsibility over attributes such as price, quality,

color, or fiber content. Dickson's (2005) findings are consistent with those from other studies suggesting that even though consumers report concern about social responsibility issues (Dickson, 1999), factors other than these concerns – such as price, quality, and fashion – may have a greater influence on purchase decisions (Auger et al., 2003; Dickson, 1999; 2005; Iwanow et al., 2005; Joergens, 2006).

Various studies on social responsibility in the apparel industry have focused on consumers who purchase apparel from ATOs (Dickson & Littrell, 1996, 1997; Kim, Littrell, & Paff Ogle, 1999). Researchers found that consumers who purchase from ATOs do so primarily to support the idea of fair trade and also because they believe they are helping the artisans (i.e., product producers) to improve their lives (Dickson & Littrell, 1996, 1997; Kim et al., 1999). Consumers who purchase from ATOs also appear to be heavily influenced by quality, style and functionality of the apparel (Dickson & Littrell, 1996, 1997).

Although studies have yet to demonstrate that a significant portion of the population is willing to consider social responsibility issues over other product characteristics when purchasing apparel, researchers suggest that it is possible to encourage consumers to purchase socially responsible apparel products by influencing their attitudes and by providing them with more information about social responsibility. Dickson's (2000) study revealed a relationship between attitudes about CSR and beliefs about other aspects of the apparel industry. She found that consumers who were supportive of socially responsible practices tended to have a more negative view of the apparel industry, to have greater concern for workers in the apparel industry, and to believe that their efforts to affect social responsibility issues would be effective (Dickson,

2000). Perceived knowledge about social responsibility issues as well as awareness of

'ethical' product attributes also have been shown to affect purchase intention; consumers

who possess such knowledge tend to use it when making purchase decisions (Auger et

al., 2003; Dickson, 1999, 2005; Mohr & Webb, 2005; Mohr et al., 2001). For example,

Auger et al. (2003) found that providing information to consumers about the ethical

attributes of athletic shoes significantly affected their purchase intentions. These results

highlight the importance of informing consumers about the socially responsible attributes

of products as well as about the socially responsible actions of a company.

Another area of consumer research has focused on the need for a reliable, easy-to-

understand source of information that consumers can use to obtain information about

socially responsible practices (Dickson, 1999, 2005; Mohr & Webb, 2005; Mohr et al.,

2001; Podnar, 2008). One commonly suggested idea for the apparel industry is the use of

a label similar to the fair trade label that is currently used for agricultural goods such as

coffee and tea. According to Berry and McEachern (2005), apart from advertising,

product labeling is the most direct option for informing apparel consumers about CSR.

The researchers, however, also point out that existing product labeling schemes are

largely created by individual companies, and are thus problematic because consumers

often do not trust on-pack information from companies (Berry and McEachern, 2005).

Scholars have examined the effectiveness of social responsibility labels in

affecting consumers' purchase intentions toward apparel and textile products (Dickson,

2005; Hiscox & Smyth, 2007). Dickson (2005) conducted a survey of male and female

U.S. apparel consumers and asked participants to rate how likely they would be to

purchase a men's shirt based on five attributes. One attribute was the inclusion of a "No

Sweat" label that "guarantee[d] the manufacturing conditions were fair for the workers who made the shirt" (p. 160). Results indicated that a small percentage (15%) of participants rated the "No Sweat" label as the most important product attribute over color, price, fabric content, or quality. Hiscox and Smyth (2007) conducted an in-store comparison of sales and found that when they included labels indicating that products (e.g., towels and candles) were produced using fair labor practices, sales of "fair-labor" labeled products increased more than did sales of non-labeled products. Also interesting is the fact that sales of 'fair-labor' labeled products increased even with 10% and 20% price increases (Hiscox & Smyth, 2007).

Apparel and Textile Companies and CSR Marketing Appeals

Apparel companies are increasingly promoting their CSR policies and practices to improve their brand image and increase sales. Researchers, however, have given little attention to how apparel and textile companies use social responsibility appeals in brand marketing. Several recent studies have examined the impact of specific advertising and cause-related marketing campaigns on the companies and their stakeholders (e.g., Hyllegard et al., 2009; Ponte et al., 2009; Richey & Ponte, 2008). Hyllegard et al. (2009), surveyed Gen Y consumers to examine how fair labor and sexual message appeals employed by the international apparel company, American Apparel, affected brand attitude and in turn purchase intention. American Apparel is known for employing fair labor practices, but also is well-known for using sexual images in its advertisements. Findings suggested that promoting fair labor practices to the Gen Y participants may have positively affected attitude toward the brand. In addition, message appeals focusing solely on a social responsibility issue (i.e., fair labor practices) resulted in a more positive

attitude toward the brand than when the issue was presented in conjunction with a sex-appeal approach (Hyllegard et al., 2009).

The cause-related marketing program, (PRODUCT) RED was founded in 2006 by Bono and Bobby Shriver and has been the focus of two recent studies (Ponte et al., 2009; Richey & Ponte, 2008). Apparel companies Gap, Inc., Converse, and Emporio Armani all have (PRODUCT) RED lines, from which a percentage of each company's profits are donated to Global Fund to help HIV/AIDS patients in Africa. Ponte et al. (2009) reviewed this unique cause-related marketing effort and concluded that companies involved with (PRODUCT) RED have the potential to benefit from improved company reputation as well as from increased profits generated through the sales of the products. Although the (RED) program is beneficial for companies, Ponte et al. (2009) and Richey and Ponte (2008) discussed how issues of social responsibility, such as labor and production practices, are often overshadowed by the cause itself. As Richey and Ponte (2008) stated, "Product RED is fetishist in the sense that it embeds information about the 'quality' of the product in the most powerful instrument of codification – branding – without actually releasing significant information on trade and production relations that are behind these products" (p. 723). In other words, (RED) products are branded as socially responsible and therefore consumers may assume that the products are manufactured and distributed using socially responsible practices even though that may not be the case.

Company Overviews

Gap, Inc., Levi Strauss & Co., and Nike were selected as the apparel companies for examination in this study because they represent U.S. based multinational apparel

companies that engage in socially responsible practices. All three companies have been

recognized as innovators in terms of CSR (Kolk & van Tulder, 2002), and they continue

to be recognized for their CSR efforts. In addition, Gap, Inc., Levi Strauss & Co. and

Nike have each received both praise and criticism for their CSR successes and trespasses.

As Freeman (2006) noted, this is to be expected from leaders in the industry:

> Corporate responsibility is not about perfect performance and final results;
> it is about serious commitment and continuous improvement. The
> companies that have done most in recent years to enhance their reputations
> are those that talk not just about progress and success, but about problems
> and mistakes. (p. 18)

An overview of each company with a timeline highlighting significant events in each

company's CSR history is provided here. A summary of this overview is presented in

Table 4. The timelines and examples presented in the overviews illustrate that Gap, Inc.,

Levi Strauss & Co., and Nike have not been perfect with respect to their CSR records, but

do demonstrate that these companies have made commitments to continuous

improvement. The examples also demonstrate how these companies' actions have

contributed to shaping the greater landscape of CSR in the apparel industry.

Table 4

Summary of Company Information

	Gap, Inc.[a]	Levi Strauss & Co.[b]	Nike[c]
Year Founded	1969	1853	1964
Headquarters Location	San Francisco, CA	San Francisco, CA	Beaverton, OR
Corporate Website	www.gapinc.com	www.levistrauss.com	www.nikebiz.com
Annual Revenue	$14.2 billion for fiscal year 2009	$4.4 billion for fiscal year 2008	$18.6 billion for fiscal year ending May 31, 2008
Number of Employees	150,000	10,500+	30,000+

	Gap, Inc.[a]	Levi Strauss & Co.[b]	Nike[c]
Products	Casual clothing, accessories, and personal care products for men, women and children	Jeans, casual pants, skirts, jackets and shirts for men, women and children	Athletic footwear, athletic apparel, athletic equipment, lifestyle apparel, lifestyle footwear, casual apparel, casual accessories, dress apparel, and dress accessories for men, women and children.
Mission or Vision	"Gap Inc. is a brand-builder. We create emotional connections with customers around the world through inspiring product design, unique store experiences and compelling marketing" (¶1).	"People love our clothes and trust our company. We will market and distribute the most appealing and widely worn apparel brands. Our products define quality, style and function. We will clothe the world" (¶¶4-7).	"[T]o bring inspiration and innovation to every athlete in the world" (¶6).

[a]Information about Gap, Inc. was obtained from multiple sources ("Company Fact Sheet," n.d.; Barbaro, 2007; "Our Brands," n.d.; "Our Purpose and Values," n.d.). [b]Information about Levi Strauss & Co. was obtained from multiple sources ("An Original Company," n.d.; "Levi Strauss & Co. Profits. Principles," 2008; "Values and Vision: Vision," n.d.). [c]Information about Nike was obtained from multiple sources ("Company Overview: Nike Facts," n.d.; "Company Overview: Overview," n.d.; "NIKE, Inc. Brand Portfolio," n.d.).

Gap, Inc.

Founded in 1969 in San Francisco, Gap, Inc. is a specialty retailer that

manufacturers five private label apparel brands: Gap, Banana Republic, Old Navy,

Piperlime, and Athleta. In addition to apparel, Gap also offers accessories and personal

care products ("About Gap Inc.," n.d.). Gap, Inc. operates over 3,100 stores world-wide

and for 2009 reported fiscal revenues of $14.2 billion ("About Gap Inc.," n.d.). Doris

and Don Fisher founded Gap on the idea of making it easier to find a pair of jeans, and

today the company remains committed to helping people find clothing that allows them

to express themselves ("About Gap Inc.," n.d.).

In terms of CSR, Gap, Inc.'s history suggests that the company's recent attention to labor issues is largely a response to criticisms and litigation against the company for labor violations ("Our Social Responsibility History," n.d., Smith, 2004; "Sweating for Fashion," 2004). The timeline in Appendix A shows how key events have influenced Gap, Inc.'s labor policies since 1992. In addition to labor, Gap, Inc. has programs designed to address environmental issues as well as other social problems such as the HIV/AIDS epidemic in Africa. This review focuses on Gap, Inc.'s history around labor issues as well as its recent involvement with (PRODUCT) RED.

The 1990s marked the beginning of Gap's focus on CSR (Iwanow et al., 2005, "Our Social Responsibility History," n.d.). In 1992, the company developed its first labor standards and incorporated these standards into to its broader Sourcing Guidelines. These were general guidelines for vendors to follow and the enforcement of the Guidelines was overseen by Gap, Inc.'s Quality Assurance department ("Our Social Responsibility History," n.d.). After a 1995 labor conflict at the Mandarin International factory in El Salvador where Gap, Inc. was contracting production, the company realized the need to give greater attention to labor standards and factory monitoring ("Our Social Responsibility History," n.d.). The following year Gap, Inc. employed an external organization to conduct independent monitoring of labor practices at its production sites in El Salvador and replaced its Sourcing Guidelines with a comprehensive Vendor Code of Conduct based on the International Labour Organization's core conventions ("Our Social Responsibility History," n.d.). The 1996 code is still in place ("Our Standards," n.d.).

In 1999, Gap, Inc. was one of 26 apparel companies named in the Saipan Lawsuit that alleged illegal labor practices and breaches of human rights in apparel factories (Iwanow et al., 2005; "Our Social Responsibility History," n.d.; Smith, 2004). This incident prompted Gap, Inc. to create a separate Global Compliance department designed to focus on vendor compliance with Gap's labor standards worldwide ("Our Social Responsibility History," n.d.). In 2000, a journalist's allegations of child labor violations in a factory in Cambodia drove Gap, Inc. to strengthen its age verification requirements in that country ("Our Social Responsibility History," n.d.).

In 2004, Gap, Inc. released its first social responsibility report ("Social Responsibility Reporting," n.d.). The 2004 report contained information on labor issues, employees, community involvement, the environment, and health and safety (Gap Inc., 2004). With the release of this report, the company made history by becoming the first U.S. apparel company to report compliance by vendors on a code of conduct (Asmus, 2004). Although it received some criticism, Gap, Inc. received more positive feedback from media, employees, and other stakeholders for taking the risk to publish the results of its labor compliance efforts even when the results were not wholly favorable ("Social Responsibility Reporting," n.d.). In addition to commending Gap, Inc. for its candor, stakeholders also expressed interest in helping Gap, Inc. to solve its current labor issues ("Social Responsibility Reporting," n.d.). Publishing the report also was viewed as a ground-breaking step for the apparel industry in that Gap, Inc. showed other companies that the benefits of transparent reporting outweighed the costs (Asmus, 2004, Freeman, 2006). In a 2006 article about the public relations (PR) aspects of CSR, Bennett Freeman, a CSR expert wrote, "A company that follows the lead of Gap and Nike by

disclosing violations in its supplier factories and emphasizing the challenges it faces in eliminating their causes will be credible – and commended for its forthrightness" (p. 18). As Gap, Inc. stated on its website, the responses the company received reinforced its belief that "talking about challenges is an important step toward resolving them" ("Social Responsibility Reporting," n.d., ¶4). Since the 2004 report, Gap, Inc. has released three more social responsibility reports, one in 2005, one in 2007, and one in 2009. Each report gives more detail about Gap, Inc.'s social responsibility policies and practices as well as the steps the company is taking to improve in each area.

Gap, Inc. has been formally recognized for its reporting and overall CSR efforts. In 2006 the company was awarded the ACCA/CERES Commendation for Continued Excellence in Social Reporting for its 2004 report ("Our Social Responsibility History," n.d.). In addition to being lauded for its reporting practices, *CRO* magazine ranked Gap, Inc. as one of the "100 Best Corporate Citizens" for three consecutive years from 2006-2008 ("About Gap Inc.," n.d.; "CRO's 100 Best Corporate Citizens," 2008).

In 2006 Gap, Inc. took its CSR initiatives in a new direction when it became a founding partner of (PRODUCT) RED, a project started by Bono and Bobby Shriver that is designed to build upon the buying power of consumers and the unique product offerings of private business. (PRODUCT) RED raises money for a Global Fund designed to help with AIDS relief in Africa. Gap, Inc., which introduced its (PRODUCT) RED line in October 2006, committed to a five-year partnership in the program whereby half of the profits from the sales of (RED) products are donated to support the cause ("Gap [PRODUCT] RED," 2006). Gap, Inc. developed a number of advertising campaigns to support its (PRODUCT) RED collection and also chose to

support the African community of Lesotho, where a third of the population is HIV positive. Gap, Inc. works with factories in Lesotho to manufacture some of its (PRODUCT) RED t-shirts, and the company also has established other improvement initiatives in the country ("Gap [PRODUCT] RED," 2006).

Levi Strauss & Co.

Levi Strauss & Co. was founded in 1853 by Bavarian immigrant Levi Strauss ("Levi Strauss & Co. Fact Sheet," n.d.). The company sells jeans, casual pants, footwear, accessories and other casual apparel products under three brands – Levis, Dockers, and Levi Strauss Signature. Products are sold in more than 110 countries, and the company employs over 10,000 people worldwide ("Levi Strauss & Co. Fact Sheet," n.d.). Headquartered in San Francisco, Levi Strauss & Co. also has regional headquarters in Brussels and Singapore ("Levi Strauss & Co. Fact Sheet," n.d.). For 2008, Levi Strauss & Co. reported net revenue of $4.4 billion ("Levi Strauss & Co. Profits. Principles," 2008). Levi Strauss & Co. is privately owned by members of the Levi Strauss family. Levi Strauss Japan K.K. is the Japanese affiliate of Levi Strauss & Co., and its stocks are publicly traded in Japan ("Levi Strauss & Co. Fact Sheet," n.d.).

Social responsibility has been central to the mission of Levi Strauss & Co. since the company's founding in 1853. Appendix B presents examples of the company's CSR efforts over the last 15 decades. In the early days, the company demonstrated its commitment to society through charitable giving, establishing scholarships, and engaging in projects to improve communities. Throughout the years, Levi Strauss & Co. also has demonstrated its commitment to employees. For example, during The Great Depression in the 1930s, Levi Strauss & Co. made adjustments to company operations to keep people

on the payroll ("Levi Strauss & Co. Timeline," n.d.). In 1960, Levi Strauss & Co. broke through racial barriers when, despite local resistance, it purchased and integrated a previously segregated factory in Blackstone, Virginia ("Levi Strauss & Co. Timeline," n.d.).

In the 1980s the company demonstrated concern for employee well-being by offering educational programs designed to provide employees with information about diverse issues, ranging from HIV/AIDS to immigration naturalization ("Levi Strauss & Co. Timeline," n.d.). In the late 1980s and early 1990s Levi Strauss & Co. was led by CEO, Robert Haas, who was recognized for creating a company culture and a business strategy built on community values (Howard, 1990; Mitchell & O'Neal, 1994). Levi Strauss & Co. became an example for others in the industry as a result of Hass's values-based management style.

In the 1990s, Levi Strauss & Co. realized both positive advancements and valuable learning experiences in its CSR program. Kolk and van Tulder (2002) refer to Levi Strauss & Co. as a "pioneer in the field of corporate social responsibility" (p. 263) because it was the first apparel company to adopt a comprehensive code of conduct for working conditions and fair treatment of workers in 1991 ("Levi Strauss & Co. Fact Sheet," n.d.). Other companies quickly followed the example set by Levi Strauss & Co. and developed their own codes of conduct.

Despite the existence of Levi's code of conduct, the company still experienced its share of problems in overseas factories. In May 1994, women walked off the job in the PT Sandrafine Garment factory in Tangerang where Levis and Dockers were being manufactured. The employees were protesting the treatment of workers by factory

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managers who were accused of being abusive and refusing to pay minimum wage. Levi

Strauss & Co. took steps to stop the abuse and remedy the wage discrepancies (Greider,

1994). In the same month, workers at the PT Duta Busana Danastri factory protested to

the National Human Rights Commission, because managers were strip-searching women

to confirm that the women were, in fact, menstruating when they claimed the monthly

two-day menstrual leave to which the women were entitled by law (Greider, 1994, ¶26).

Levi Strauss & Co. cancelled orders with the factory upon learning about the labor rights

violations (Greider, 1994).

Levi Strauss & Co. also has encountered employee issues in U.S. factories. Two

major employee-related issues struck Levi Strauss & Co. in 1997. First, employees who

had filed for workers' compensation in Texas claimed that in 1993 and 1994, Levi

Strauss & Co. "forced them into return-to-work programs that were inhumane, premature

and a pretext to get the employees to quit so the company could save on workers'

compensations costs" ("Making Levi's Pay," 1997, ¶2). The lawsuit was settled in

September of 1997 when the jury in the case recommended that the company pay $10.6

million in punitive damages. The company denied the allegations and sought reversal of

the ruling ("Making Levi's Pay," 1997). Also in 1997, a financial downfall resulted in

the closures of 11 Levi Strauss & Company factories in four states including Arizona,

New Mexico, Tennessee, and Texas. Manufacturing was relocated to countries where

costs were a fraction of those in the U.S. Employees publicly denounced Levi Strauss &

Co. for the manner in which the company handled the factory closures that led to over

6,000 lot jobs (Louie, 1998).

Levi Strauss & Co. expanded upon its efforts to encourage socially responsible business policies and practices when it drew attention to stereotypical portrayals of women through its marketing efforts. In 1993 the company launched an advertisement called "Women Breaking the Mold," which was a creative take on how women could "break out of the mold" by trading their skirts for jeans. The advertisement challenged stereotypes about women and was recognized by *Advertising Age* as, "one of the most important commercials launched in the past 50 years" ("Levi Strauss & Co. Timeline," n.d., p. 9).

Although Levi Strauss & Co. has been lauded for some of its marketing practices, the company also has been criticized for using sex appeal in its advertisements. In the late 1990s, Levi Strauss & Co. launched sexually charged campaigns in different countries across the globe in an effort to compete with popular brands such as Tommy Hilfiger (Lee, 1998). The company used varying levels of sexiness in its message appeals based upon the societal norms in the different geographical regions. Even though the company made efforts to tailor its appeals to different regions several advertisements that were placed in Asian media were considered to be too racy for targeted audiences and were discontinued (Lee, 1998). Similarly, in Ireland, two outdoor advertisements for Levi's jeans were censored by the Advertising Standards Authority of Ireland (ASAI). The ASAI claimed that the advertisements caused "widespread offense" because they contained images of topless men and women (Oliver, 2001). One advertisement featured a woman covering her naked breasts with her hands and another contained a picture of a woman placing her hand on the front of a man's jeans (Oliver, 2001).

Although Levi Strauss & Co. has received some criticism for its labor and marketing practices, the company remains an example for other apparel companies to follow in terms of CSR. This is evidenced by the numerous recognitions the company has received over the last ten years. For example, Levi Strauss & Co. was ranked number one out of 320 companies in a CSR survey by the Council on Economic Priorities ("Levi Strauss & Co. Timeline," n.d.). In 2003, the company received a perfect score (100%) from the Human Rights Campaign Foundation for the way the company "treat[ed] gay, lesbian, bisexual, and transgendered employees, consumers and investors" ("Levi Strauss & Co. Timeline," n.d., p. 9). In addition, in 2004, the Ms. Foundation presented the Levi Strauss Foundation with the Corporate Philanthropy Award for the company's commitment to strengthening democracy through building communities ("Levi Strauss & Co. Timeline," n.d., p. 9).

Nike

Bill Bowerman and Phil Knight co-founded Blue Ribbon Sports (BRS) in 1964 in an effort to provide athletes with better shoes. In 1971, BRS introduced the concept of the Greek winged Goddess of victory as its brand image and logo. In 1978 the company was officially renamed "Nike" as a nod to this branding concept ("Company Overview: Timeline," n.d.).

Since its founding over four decades ago, Nike has grown into a global athletic apparel, shoe and equipment company that employs over 30,000 people. Nike's revenue for the fiscal year ending May 31, 2008 was $18.6 billion. Nike owns a number of brands including Cole Haan, Converse, Inc., Hurley International, LLC, NIKE Golf, and Umbro, Ltd. ("Company Overview: Overview," n.d.).

In terms of social responsibility, Nike is well-known for being a company that has turned criticism into opportunity. See Appendix C for a timeline highlighting CSR at Nike since 1992. In the 1990s, Nike was one of several apparel companies accused of manufacturing products in factories that used "sweatshop" labor (Freeman, 2006; "Just Doing It," 2008; Snell, 2007). Some of the specific infractions at the targeted factories included child labor, excessive working hours, unhealthy working conditions, and compensation below the legal minimum wage (Drickhamer, 2002; Klein, 2002). As a result of these accusations, "Nike quickly became what [one Nike manager called] 'the poster corporation' of the emerging anti-globalization movement, targeted for its size, fame and worldwide reach" (Emerson, 2001, ¶3). Although Nike initially denied that it was the company's responsibility to ensure fair working conditions in non-company-owned suppliers' factories (Klein, 2002), executives at the company quickly realized that in order to remain profitable they needed to address labor conditions at the factories where their products were produced ("Just Doing It," 2008).

Nike took action by establishing a code of conduct in 1992. The code required "contractors to "certify" that they were complying with local minimum-wage laws, overtime regulations, child labor laws, occupational safety and health rules, and other requirements designed to guarantee a humane workplace" (Parloff, 2002, ¶19). Nike has since revised its code several times with one notable change being the increase in minimum age requirements for factory workers to 16 years of age for apparel, accessories and equipment, and 18 years for footwear, which are "exceptionally high" minimums for the apparel industry (Kolk & van Tulder, 2002, p. 263).

Nike also commissioned social responsibility audits and surveys of factories in

1997 and formally released a statement of corporate responsibility in 1998 (DeTienne &

Lewis, 2005). The statement of corporate responsibility made by CEO, Philip Knight,

was an effort to demonstrate Nike's formal commitment to CSR. In the statement, Nike

committed to six new standards for supplier factories: "factory monitoring, minimum age

requirements, environmental safety standards, employee education programs, expansion

of its micro-loan program, and greater transparency of [CSR] practices" (DeTienne &

Lewis, 2005, p. 363). Nike planned to use its code of conduct to ensure the new

standards were met (DeTienne & Lewis, 2005).

Nike published its first social responsibility report in 2001 ("Nike FY01 CR

Report," 2001). The report focused on five areas: the environment, labor practices,

employees, community, and stakeholders. In the opening letter, CEO Philip Knight

stated that a section of the CR report was dedicated to labor issues because labor "ha[d]

been the lightning rod for questions about Nike and global citizenship" ("Nike FY01 CR

Report," 2001, Inside cover). Nike has released two additional CSR reports since 2001,

one for 2004 and the other for 2005-2006. Each subsequent report addressed CSR issues

more specifically than the previous report and demonstrated increased commitment to

transparency. Along with the release of the 2004 report, Nike became the first company

to disclose the names and addresses of all factories producing Nike brand products

(Jones, 2006, "Nike FY04 CR Report," 2004). Other major apparel companies, including

Levi Strauss & Co., followed the lead of Nike shortly thereafter ("Levi Strauss & Co.

Timeline," n.d.).

Other companies also were able to learn from one of Nike's CSR mistakes. Specifically, in 1996 columnist Bob Herbert wrote two articles in the *New York Times* accusing Nike of "exploiting cheap Asian labor" (Parloff, 2002, ¶2). The accusations in these articles combined with the release of several studies conducted by non-profit groups left Nike in a difficult position. Consumers boycotted the company and anti-Nike demonstrations broke out at Niketown retail stores across the country. In an effort to defend the company's labor practices, Nike launched a multi-method PR campaign to rebut the claims (DeTienne & Lewis, 2005). Starting in 1997, the company used "a labor report, its statement of corporate responsibility, personal letters, website statements, college visits, and newspaper releases" (p. 362) to help improve the company's reputation (see DeTienne & Lewis, 2005 for more detail on each method).

In 1997, an audit of a Vietnamese factory at which Nike products were being manufactured revealed that employees were working excessive hours and being exposed to unacceptable levels of toxic chemicals. When the *New York Times* gained knowledge of these labor conditions, the newspaper published a front-page article on the situation. Marc Kasky, a self-proclaimed, anti-corporate activist read the article and judged Nike's previous communications in defense of its actions (such as those mentioned above) around labor issues to be "false advertising" (Parloff, 2002, ¶27). Kasky was quoted by Parloff (2002) as saying, "The Nike code of conduct is marketing their products. They're marketing it to me under false grounds" (¶27). Kasky decided to take his false advertising claim to the California courts and filed suit against Nike in April 1998.

The major issue in the *Kasky v. Nike* case was whether Nike's PR rebuttal was considered free speech or commercial speech. If Nike's statements were considered free

speech the company would be protected under the First Amendment. If the statements were considered commercial speech, the company would be subject to strict regulations in the state of California. The case, *Kasky v. Nike* was dismissed by two lower courts, but was reinstated by the California Supreme Court. The higher court ruled four to three that Nike's PR rebuttals could be considered commercial speech and that the company could be held liable for the false advertising claims (DeTienne & Lewis, 2005; Parloff, 2002). Nike ultimately settled the suit for just under $2 million (Collins, Zoch, & McDonald, 2004). This case holds significant implications for all companies that publicly communicate about their CSR actions. The lesson for other companies is that they need to carefully negotiate the line between commercial and free speech in order to avoid possible litigation. This landmark case has likely affected how other companies have chosen to communicate about CSR.

Although Nike's past decision-making has drawn criticism on multiple occasions the company also has demonstrated responsible decision-making that has resulted in several innovative programs that have produced positive outcomes. For example, Nike created the Reuse-A-Shoe program in 1993 to reduce the environmental impact from the disposal of athletic shoes. The goal of this on-going program is to create athletic courts, tracks, and fields by grinding down and reusing the soles of old athletic shoes ("Company Overview: Timeline," n.d.). Nike also has programs that encourage designers to use innovative designs that will minimize the environmental impacts of products and packaging. For example, the Air Max 360, released in 2006, was designed partly as a result of the company's commitment to reducing greenhouse gases emitted from the manufacture of Nike Air products (Jones, 2006). In addition, in 2005 Nike launched the

company's Considered Design line of products intended to be both innovative as well as environmentally sustainable ("Considered Design and the Environment," n.d.). In October 2008, the company announced that it would include products from the Considered Design line in all of the company's product categories including: basketball, running, football (soccer), women's training, men's training and sportswear, tennis, and All Condition Gear (ACG) ("Nike Considered Design," 2008).

In an effort to bring about social change, Nike also has instituted various programs specifically designed to help selected organizations and groups of individuals. For example, in 2005 the Nike Foundation began focusing its investments on issues such as poverty alleviation and gender equity ("Company Overview: Timeline," n.d.). This new focus for the Nike Foundation led to the creation of a program called The Girl Effect in 2008. The program aims to empower girls in impoverished nations by providing them with programs and resources to further their education and to improve their financial opportunities ("Nike Foundation: Driving Resources," n.d.).

Another example of a Nike program that has had a positive impact on society is the Livestrong cause-related marketing campaign that was established in conjunction with the Lance Armstrong Foundation. In 2004, Nike designed the yellow Livestrong bracelets that were sold to raise funds for cancer research. The bracelets quickly became a cultural phenomenon ensuring the success of the fundraising effort through which tens of millions of dollars were raised for the Lance Armstrong Foundation ("Company Overview: Timeline," n.d.).

Opinions about Nike held by consumers, activists, and the media have improved as a result Nikes' increased CSR efforts. Nike has even established a competitive

advantage in that the company is now seen as a "leader" in CSR among companies in the apparel industry ("Just Doing It," 2008, Levenson, 2008). Consumers are aware of Nike's CSR practices and associate these practices with the company's corporate identity (David et al., 2005). Nike is also viewed as an example to follow in terms of CSR reporting (Freeman, 2006) and was recently ranked number three on *CRO* magazine's "100 Best Corporate Citizens 2008" list ("CRO's 100 Best Corporate Citizens," 2008).

Conclusions about Existing Work and Direction of Current Research

The review of literature revealed that the existing research on CSR and communication about CSR is extensive, and has ranged from why CSR is important to how companies communicate about CSR on their websites. The review also revealed that opportunities exist for further research in the area of CSR. This study further contributes to the literature on CSR in the apparel industry by addressing: CSR communication on corporate websites (e.g., issues presented), and how companies have changed their website communications about CSR in the last nine years. It also contributes to the understanding of how stakeholder theory can be used in research on CSR.

Several scholars have examined what companies are communicating about CSR on their websites (e.g., Capriotti & Moreno, 2007a; Maignan & Ralston, 2002; Snider et al., 2003), but few have analyzed website communications about CSR by companies within a single industry (e.g., Coupland, 2005; Insch, 2008). In addition, researchers have yet to focus on what, specifically, apparel companies are saying about their CSR policies and practices on their websites. This study fills a gap in the online CSR communication literature by analyzing the website communications of three major

apparel companies that are considered leaders in CSR. Examining what Gap, Inc., Levi Strauss & Co., and Nike are communicating about CSR on their websites considers in greater depth CSR issues unique to the apparel industry. Doing so has the potential to increase our understanding of CSR issues that may apply only to the apparel industry, or that may apply to the apparel industry in a unique way. In addition, analyzing website communications about CSR presented by companies operating in the same industry allowed the researcher to make cross-case comparisons in a way that would not have been possible in an analysis of companies operating in different industries.

An opportunity also exists to further the understanding of how communications about CSR on corporate websites have changed over time. Only one study analyzed in the literature review used a longitudinal perspective when examining website communication about CSR (Basil & Erlandson, 2008). The current research builds upon Basil and Erlandson's (2008) work by examining the evolution of website communication about CSR by three major apparel companies from 2001 to 2009. The longitudinal approach allowed the researcher to examine how each company's practices have emerged over time and to examine how significant events in each company's history (as suggested by the company CSR timelines) have influenced their website communications about CSR. Analyzing how Gap, Inc., Levi Strauss & Co., and Nike navigated various CSR issues could provide a roadmap for other managers to follow when charting their own company's CSR activities and communications. This study also contributes to the body of research on longitudinal studies of website communication about CSR by employing a unique approach to the longitudinal method that utilizes a

website archiving tool called the Wayback Machine for viewing past versions of company websites (see Methods section for more information).

Researchers have demonstrated that applying a stakeholder perspective to analyses of CSR communication can be valuable in determining what and who companies deem important when it comes to establishing and monitoring socially responsible policies and practices (e.g., Esrock & Leichty, 2000; Polonsky & Hyman, 2007; Sen et al., 2006; Snider et al., 2003; Sweeney & Coughlan, 2008). Likewise, a number of researchers have applied stakeholder theory to determine to whom communications about CSR appear to be directed (Esrock & Leichty, 2000; Maignan & Ralston, 2002; Snider et al., 2003). The current research furthers understanding about which stakeholder groups are targeted in communications about CSR on corporate websites and provides a unique perspective by focusing specifically on the communications of three major apparel companies.

CHAPTER THREE: METHODS

The purpose of this study was to understand what selected apparel companies are communicating about CSR on their websites and how these communications have evolved over time. Qualitative methods were used to answer the research questions that were stated in chapter one and are listed again here:

RQ1. What themes can be identified within Gap, Inc.'s, Levi Strauss & Co.'s, and Nike's corporate website communications related to CSR? How are the themes similar or different across the companies?

RQ2. How have the communications about CSR on the apparel companies' websites changed from 2001 to 2009?

RQ3. What stakeholder groups are addressed by the apparel companies through their website communications about CSR?

As noted, stakeholder theory guided the development of this study and informed the data analyses. In addition, qualitative research methods were employed because they allowed for in-depth exploration of the research problem (Creswell, 2003). Specifically, the Qualitative Document Analysis (QDA) method was utilized along with constant comparison for the coding process.

QDA is characterized as an emergent method that allows the researcher to thoroughly interact with the data to completely understand the research problem (Altheide, Coyle, DeVriese, & Schneider, 2008). The focus of QDA is to understand and describe the research problem by vigilantly "searching for contexts, underlying meanings,

patterns, and processes" (p. 128) within the documents analyzed (Altheide et al., 2008). Altheide et al. (2008) define a document as "any symbolic representation that can be recorded and retrieved for description and analysis" (p. 127). Throughout the course of the analysis, the researcher continues to explore sources (e.g., company websites, newspapers, journals) to find documents that will enable full understanding of the research problem (Altheide et al., 2008; Glaser & Strauss, 1967). In addition, the researcher follows a systematic, yet flexible, method so as to remain reflective and to be able to move between the various stages of the research process (i.e., from concept development to data interpretation) in a way that allows the course of action to illuminate the meanings of the data (Altheide et al., 2008). This engaging and emergent process makes the relationship between the researcher and the subject matter a vital component of QDA (Altheide et al., 2008; Creswell, 2007).

Data Collection

This research involved three stages of data collection. First, general background information about the three companies examined in the study was gathered and presented in the Literature Review to provide context for the study. Next, the information about CSR policies and practices was obtained from each company's 2001 website. Last, the information about CSR policies and practices was obtained from each company's 2009 website. Each stage of the data gathering process is discussed in more detail next.

Apparel Company Selection

The three apparel companies selected for this study were Gap, Inc., Levi Strauss & Co., and Nike. Purposive sampling was used to select the companies based on several criteria. First, companies from a single industry were selected because scholars have

suggested that research in corporate social responsibility should focus on a single industry as each industry faces unique issues (Griffin & Mahon, 1997; Simpson & Kohers, 2002). In addition, each industry has a set of stakeholders with particular interests, and limiting the study to a single industry simplifies the process of trying to explain the relationship between stakeholders and the nature of the company's CSR issues (e.g., labor issues, environmental issues, etc.) (Griffin & Mahon, 1997; Rowley & Berman, 2000; Simpson & Kohers, 2002). Prior to company selection, five additional requirements were established. At the time of data collection, each company met the five criteria including:

1. The company's headquarters was located in the United States.

2. The company engaged in international business operations.

3. The company operated as a vertically-integrated firm in the apparel industry and engaged in the design, sourcing, and retailing of its own line of brand name apparel.

4. The company operated a website that contained content about CSR.

5. Website archiving existed for the company's 2001 website (see *Website Data Collection* for more details).

In addition to meeting the above criteria, Gap, Inc., Levi Strauss & Co., and Nike were chosen because they have been identified as both innovators and leaders in CSR policies and practices (Freeman, 2006; Kolk & van Tulder, 2002).

Website Data Collection

After background information about each of the three companies was gathered, CSR data from the companies' websites were collected from their 2001 websites and then

their 2009 websites. The year 2001 was chosen for past website analysis because it was the earliest year with comprehensive data archiving. The 2009 websites were used to allow analysis of current CSR policies and practices. This approach allowed for comparison of communications about CSR from 2001 with those from 2009.

Data Included In Sample

Several parameters were established to determine which data would be included in the sample. Every page of the each company's website was examined for CSR-related information. All of the text from a page was captured for analysis if the page contained any of the words or phrases listed in Table 5. Words and phrases in the data selection guide were chosen based on previous research by Capriotti and Moreno (2007a) and Maignan and Ralston (2002) as well as an initial scan of the apparel company websites. In order to narrow the scope of the study, several aspects of the websites were not included in the analysis. For instance, the contents of documents such as downloadable .pdfs, which were accessible via links on the websites, were not analyzed. The title of each document and the overall nature of each document (e.g., labor code of conduct, Annual CSR Report) were recorded, however, and noted in the analysis. The contents of online videos pertaining to CSR also were not included in the analysis because videos from the 2001 websites were not available to view. Videos, however, were not commonly used by the apparel companies to communicate about CSR on their websites. Additionally, the corporate websites often contained links to external online information or websites that were relevant to the company's CSR policies and practices (e.g., information about organizations the company partnered with in particular philanthropic programs; links to websites of agencies that set particular environmental or labor

standards, etc.). Again, the contents of those external sites were not included in the

present analysis.

Table 5

Criteria for Text Content Data Selection

WORDS OR PHRASES	EXPLANATIONS
Corporate Social Responsibility (CSR)	
Social Responsibility	
Responsibility	
Ethics, Ethical Practices	
Stakeholder(s), Stakeholder Groups	Internal and/or external stakeholders; or specific stakeholders or groups including employees, consumers, investors, suppliers, communities, etc.
Environment	Environmental practices, protecting the environment, minimizing harm to the environment
Labor issues, labor practices	
Factories	
Code of Conduct	
Regulations	
Monitoring	
Giving back	
Philanthropy	
Volunteer	
Values	
Quality (products)	
Safety	
Education	Of employees, or providing opportunities to external stakeholders
Employee Development	
Quality of Life	
Suppliers	
Diversity	
Corporate Governance	
Transparency	
Informing (stakeholders directly or indirectly)	
Equal opportunity	
Social action	
Economic action	In relation to the economic impact of the company on external environments (local, regional, international)

2001 Websites

Past versions of the websites were examined for CSR content using an online tool called the Wayback Machine (http://www.archive.org/web/web.php). The Wayback Machine contains over 85 billion web pages from as early as 1996 ("About the Wayback," n.d.). The Wayback Machine is a collaborative effort with the Library of Congress and Smithsonian and serves to record valuable historic information in a rapidly changing electronic media ("Web Collaborations," n.d.). Users of the Wayback Machine can type in a website address and dates of available archiving are displayed. Once the user clicks on a particular date, the resulting pages point to other archived pages as close as possible to the original date ("About the Wayback," n.d.). It is important to note that although the Wayback Machine is a valuable tool, the archiving system has limitations. For instance, some websites included in the archive may have broken links or missing graphics ("Frequently Asked Questions: The Wayback Machine," n.d.). This is due to the fact that the Wayback Machine uses a web crawler that has difficulty reading certain components of websites such as Robots.txt exclusion headers and JavaScript elements ("Frequently Asked Questions: The Wayback Machine," n.d.). Although limitations with the Wayback Machine exist, researchers recently tested the validity of it as a research tool and found that the Wayback Machine provides valid website ages, number of updates, and content (Murphy & O'Connor, 2007). To select companies for the present study, the Wayback Machine was used to examine website archives for Gap, Inc., Levi Strauss & Co., and Nike. The earliest year that comprehensive archiving existed for all three companies was 2001, which was the first year selected for analysis.

The 2009 versions of the websites were examined next. The data collected from the 2009 versions of the websites were collected in March and April 2009. Due to the dynamic nature of websites, the necessary information from each company's website was captured within a short time period (e.g., 24 – 72 hours). This helped to minimize the likelihood of updates, or changes to the website content during the data collection period.

Data Analysis

Once relevant information was collected from the 2001 and 2009 websites of each apparel company, constant comparison (Corbin & Strauss, 2008) was used to analyze the texts for emergent themes that helped explain what companies are communicating about social responsibility. The qualitative data management software N6 (N6, 2002) was utilized during the constant comparison process. The first stage of the process involved open coding. In open coding, the data were broken into "meaning units" or individual words, phrases or sentences that had meaning. Once the data were broken into "meaning units" they were compared and contrasted to develop categories and subcategories of data (Corbin & Strauss, 2008).

Open coding was followed by axial coding. In this stage of the process, the data were put together in new ways by identifying possible relationships between categories or subcategories. Once the general categories (e.g., philanthropy, labor practices) were established, I applied the coding guide to the remainder of the data and allowed additional categories and subcategories to emerge during the process to ensure thorough analysis (Corbin & Strauss, 2008).

Several measures were taken to increase the dependability of the data collection and analysis process. First, I worked with experienced scholars in discussing the themes that emerged to ensure accuracy of the data and analysis. Second, an audit coder (a graduate student in apparel and textiles) verified both the selection of data used in the sample and the coding of the data. The auditor was given the criteria I used to select data for inclusion in the sample and asked to apply those criteria to one of the websites in the study, which represented approximately 15% of the sample. The auditor was also provided with the coding guide I created and instructed to code 15% of the data. In both cases, an inter-rater reliability coefficient was calculated by dividing the total number of agreements (i.e., instances in which the researcher and the audit coder agreed) by the total number of decisions made (i.e., decisions to include data in the sample or to assign a specific code to a unit of text). The inter-rater reliability coefficient for the data selection was 92.2% and coding was 95.8%. Due to the high level of agreement, auditing was suspended for the remainder of the data. Disagreements in decision-making were negotiated between my coding and the auditor's coding. When disagreements occurred, the auditor and I negotiated the final sample selection and coding.

CHAPTER FOUR: FINDINGS

The data analysis revealed seven themes in the communications related to corporate social responsibility (CSR) on the 2001 and 2009 websites of Gap, Inc., Levi Strauss & Co., and Nike. The identified themes were: motivations for CSR; philanthropy; labor practices; managing environmental practices; diversity; accountability; and recognition of CSR efforts. Table 6 contains a list of the themes and subthemes that emerged from the analysis. Table 6 also contains a list of stakeholders that were mentioned in relation to each theme identified in the companies' communications about CSR. The extent to which each theme was addressed varied by company and by year (i.e., 2001 and 2009) and is discussed in detail in this chapter.

Table 6

Themes and Subthemes Related to CSR and Stakeholders Mentioned in Relation to Each Theme in the 2001 and 2009 Website Communications of Gap, Inc., Levi Strauss & Co., and Nike

CSR Themes and Subthemes	Stakeholders Mentioned in Relation to CSR Themes
Motivations for CSR • *Performance-driven CSR* • *Values-driven CSR* • *Stakeholder-driven CSR*	Activists, Charitable Organizations, Communities, Competitors, Consumers, Natural Environment, Employees, Factory Workers, Governments, Non-governmental Organizations, Trade Unions, Shareholders, Students

CSR Themes and Subthemes	Stakeholders Mentioned in Relation to CSR Themes
Philanthropy • *Philanthropy as Part of Corporate Cultures* • *Employee Involvement in Communities* • *Helping People Help Themselves* • *Targeted Philanthropic Efforts*	Charitable Organizations, Communities, Consumers, Educators, Employees (current and past), Investors, Natural Environment, Sponsored Athletes, Students, Underserved Individuals, Women, Young Women in Developing Countries, Youth
Labor Practices • *Transparency and Labor Practices* • *Importance of Partnerships and Collaboration* • *Benefits and Challenges of Implementing Labor Practices*	Activists, Communities, Competitors, Consumers, Factory Assessors (employed by the company), Factory Management, Factory Workers, Labor Organizations, Media, Natural Environment, Students, Third-party Factory Assessors, Universities, Youth
Managing Environmental Practices • *Managing the Product Lifecycle* • *Employee Involvement in Environmental Efforts* • *Benefits of Environmental Practices*	Business Partners, Competitors, Consumers, Employees, Energy Companies, Environmental Organizations, Governments, Natural Environment, Regulatory Organizations, Research Institutions, Shareholders, Suppliers, The Human Race, Youth
Diversity • *Striving for Diversity Among Stakeholders* • *Benefits of Diversity*	Charitable Organizations, Communities, Customers, Employees, Suppliers, Underrepresented Groups (e.g., women, minorities)
Accountability • *Reporting of CSR Results* • *Checks and Balances of CSR Efforts*	Activists, Auditors (who evaluate the company's CSR programs), Charitable Organizations, Employees, Factory Managers, Factory Workers, Natural Environment, Students, Suppliers, Underserved Individuals, Universities
Recognition of CSR Efforts	Activists, Charitable Organizations, Communities, Educators, Employees, Factory Workers, Governments, Governmental Organizations, Media, Non-governmental Organizations, Sponsored Athletes, Suppliers, Underserved Individuals, Universities, Youth

Motivations for CSR

Within the content of their websites, Gap, Inc., Levi Strauss & Co., and Nike discussed varied reasons for engaging in CSR. Consistent with findings from Maignan and Ralston (2002), communications about the motivations for CSR fit into three categories: performance-driven, values-driven, and stakeholder-driven. Subcategories of motivations for CSR also emerged from the data analysis, some of which were similar to the findings from Maignan and Ralston (2002) and some of which were unique to this study. For example, under the performance-driven category, Maignan and Ralston (2002) included financial and competitive advantages, but not innovation. The company culture and core values aspects of values-driven motivations for CSR identified in this study are similar to those identified by Maignan and Ralston (2002), but the company history aspect is unique to this study. In addition, legal pressures were identified as part of stakeholder-driven motivations for CSR in this analysis, whereas Maignan and Ralston (2002) only listed pressures from stakeholder groups as a motivation for CSR. Table 7 illustrates the presence or absence of each type of motivation on Gap, Inc., Levi Strauss & Co., and Nike's 2001 and 2009 websites. Detailed findings relative to each motivation for CSR are discussed here followed by a discussion of the changes in communications regarding motivations from 2001 to 2009.

Performance-driven CSR

Communications were categorized as performance-driven motivations for CSR if they conveyed the idea that the company would gain a competitive and/or a financial advantage from engaging in CSR. This conceptualization of performance-driven CSR also was used by Maignan and Ralston (2002). In this analysis, the performance-driven

motivation was expanded to include communications about how engaging in CSR drives the companies to innovate and create better ways of doing business.

Table 7

Motivations for CSR Present on the 2001 and 2009 Corporate Websites of Gap, Inc., Levis Strauss & Co., and Nike

Company	Gap, Inc.		Levi Strauss & Co.		Nike	
Motivations for CSR	2001	2009	2001	2009	2001	2009
Performance-driven CSR						
Competitive Advantage				X	X	X
Financial Advantage	X	X		X	X	X
Drives/Enables Innovation		X		X	X	X
Values-driven CSR						
Overall Values/Mission/Culture	X	X	X	X	X	X
Company History	X	X	X	X		X
Stakeholder-driven CSR						
Legal/Regulatory Compliance		X		X	X	
Stakeholder Influences	X	X		X	X	X

Note: X = at least one instance of motivation was present

Competitive Advantage

Levi Strauss & Co. and Nike framed CSR as giving the companies an advantage over others in the industry. A socially responsible approach to business was described as a potential source of competitive advantage as were commitments to specific aspects of CSR such as diversity and the environment. On the company's 2009 website, Levi Strauss & Co. included a statement that described how managing the business in a socially responsible manner gave the apparel company an edge over competitors: "[O]ur experience has shown that our 'profits through principles' approach to business is a point of competitive advantage" ("Values and Vision: Integrity," n.d. ¶2). The company used the phrase "profits through principles" to describe how it remained successful while

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operating the business based on core company values that were the foundation of its

ethical practices. Although Levi Strauss & Co. did not explain specifically how "profits

through principles" gave it a competitive advantage, the company implied that it had a

history of operating ethically and that it had realized the financial and competitive

benefits of the values-based approach to business. Levi Strauss & Co. also addressed

programs that foster employee diversity as a means by which the company apart from

competitors:

> We value and depend upon the diverse backgrounds, experience,
> knowledge and talents of all our employees. We also embrace and reflect
> the ethnic, cultural and lifestyle diversity of the communities where we
> live and work. Our employee programs distinguish us from others in the
> industry and in business. ("Culture," n.d., ¶2)

Through this statement Levi Strauss & Co. implied that having differences among its

employees is part of what makes the company unique and allows it to stand out from

others in the industry, and also implied that employee diversity is a competitive

advantage. On its 2001 website, Nike also explicitly stated its commitment to employee

diversity and its belief that employee diversity is a competitive advantage:

> Nike's corporate culture supports diversity of all kinds, and in fact
> vehemently protects and values differences among all our teammates… It
> is one of our strongest competitive advantages. ("Nike Helps Fight Anti-
> gay Legislation," 2000)

In 2009, Nike continued to make statements about diversity being a competitive

advantage stating that a diverse workforce allowed the company to better meet the needs

of consumers. In addition, the company included statements about environmental

practices, employee well-being programs, and the integration of CSR into everyday

business practices as a way to position the company ahead of its competitors.

Financial Advantage

All three apparel companies explained how CSR could result in greater profitability by reducing costs and enhancing their abilities to meet stakeholder expectations. Both Gap, Inc., and Nike framed environmental efforts as providing the company with cost-savings. For example, Gap, Inc. included the following statement on its 2009 website, "Whether we're saving costs by reducing energy consumption or creating covetable products through innovative, sustainable design, we believe that reducing our impact on the environment can also result in positive business benefits" ("Caring for the Environment," n.d. ¶2). Gap, Inc.'s quote represents the idea that CSR is good for stakeholders (e.g., the environment and consumers) and profits. On Nike's 2001 website, the company explained that by redesigning its product packaging it was able to reduce its use of raw materials by 4,000 tons and also to save $1.6 million annually ("Meeting the Ecological Challenge," n.d.). In addition to describing the environmental and financial benefits of its packaging redesign, Nike's explicit disclosure about the amounts of resource and cost-savings was a demonstration of the company's commitment to being transparent about its environmental practices and of how it promoted its CSR accomplishments.

Embracing diversity also was described as a way for the companies to gain a financial advantage. In an example from Nike's 2001 website, the company described how its diversity efforts had the potential to increase profitability:

> [D]iversity makes good business sense. It's obvious that consumers of
> every race and gender are important to the health of our revenue line. A
> diverse workforce and supplier base helps provide the economic
> foundation for that business by providing minority consumers with the
> resources to buy our products. A diverse workforce and supplier base also
> ensures that Nike is able to incorporate the best available products and

services into its offering to all consumers. ("What We're Saying," n.d., ¶2).

Here, Nike framed its diversity efforts as advantageous to the company itself (through increased profits) and to several stakeholder groups: consumers, employees, and suppliers. Nike suggested that consumers benefitted because Nike could offer products that fit the needs of a more diverse customer base and that employees and suppliers benefitted because working for Nike provided them with the money to purchase Nike products.

The three apparel companies also included statements on their websites that represented the view that an ethical approach to business practices would result in financial benefits. On its 2009 website, Levi Strauss & Co. explained how operating with integrity "strengthens brand equity and drives sustained, profitable growth and superior return on investment" ("Values and Vision: Integrity," n.d., ¶2). A quote from Nike's 2009 website described the company's view about the potential benefits (including financial benefits) of adopting CSR:

> The opportunity is greater than ever for corporate responsibility principles and practices to deliver business returns and become a driver of growth, to build deeper consumer and community connections and to create positive social and environmental impact in the world. ("Nike Responsibility: Nike Sees Corporate Responsibility," n.d., ¶2)

In addition to increased profits, Nike suggested here that relationships with stakeholders may improve as a result of CSR; thus, again espousing the view that CSR is good for stakeholders and good for business.

Drives/Enables Innovation

Each company also conveyed the idea that employing CSR practices encouraged the company to innovate and find new ways of doing business. Gap, Inc. and Levi

Strauss & Co. included statements on their websites that framed an ethical approach to business as a driver of innovation. On the company's 2009 website, Gap, Inc. stated that, "Acting in an ethical way is not only the right thing to do – it also unlocks new ways for us to do business better" ("At Gap Inc.," n.d., Sidebar). In this quote Gap, Inc. suggested that it viewed CSR as a way to encourage the company to improve its business practices. Similarly, Levi Strauss & Co. stated that a "values-based way of working results in innovation" ("Values and Vision: Integrity," n.d., ¶3). Levi Strauss & Co. implied that adopting a socially responsible mindset required the company to be innovative in how it approached all of its business practices.

Specific aspects of CSR such as diversity, labor practices, and environmental practices were highlighted on the companies' websites as encouraging or enabling innovation. On their 2009 websites, Levi Strauss & Co. and Nike both presented the idea that employing a diverse workforce enabled each company to drive innovation. Levi Strauss & Co. stated, "To understand and address differing consumer needs, drive innovation and achieve our goals, we employ and mentor a diverse workforce at all levels of the organization" ("Diversity & Inclusion at Levi Strauss & Co.," n.d., ¶2). Levi Strauss & Co. was not specific about how diversity drove innovation, but implied that the diverse perspectives of its employees resulted in better ways of doing business and better products for its consumers. Nike included a quote that read, "Our differences allow our brand to be creative and innovative with a universal, global reach. Diversity helps us recruit the brightest minds. The more we work together, the more we can offer our consumer" ("Diversity & Inclusion: Overview," n.d., ¶1). In this excerpt, Nike suggested that employing a diverse workforce enabled the company to understand the needs of a

broader customer-base. This helped Nike to develop more innovative products thereby

allowing it to meet the needs of more consumers. On its 2009 website, Nike discussed

how the company's environmental goals drove the business to adopt a new design ethos

called Considered Design that "is the driving force behind Nike's commitment to

integrate sustainable product innovation across all Nike branded product" (Considered,

More Than Just Green, n.d., ¶1). Discussion about the development of Considered

Design constructed the impression that Nike was putting considerable effort into meeting

its environmental goals and also demonstrated how the company was willing to

fundamentally change its design and production processes in order to achieve those goals.

Values-driven CSR

Values-driven motivations for CSR refer to communications that described CSR

as part of the apparel companies' values, mission, or culture and that also included

statements about CSR being part of the company's history or legacy. This

conceptualization of values-driven motivations was similar to that of Maignan and

Ralston (2002) with the exception of the history component, which was unique to this

study. Values-driven motivations were the most frequent type of motivation presented

and appeared on all six of the websites that were analyzed.

Overall Values/Mission/Culture

All three apparel companies frequently included statements on their websites that

framed CSR as an expression of their values, missions or cultures. These statements

appeared to be a way for the companies to demonstrate that social responsibility was

integrated into their business principles and practices and that it was an essential

component of their corporate identities. For example, on its 2001 website, Nike

described its commitment to philanthropy as "part of who we are" ("Mission and Overview of the Nike Foundation," n.d., ¶1), and on its 2009 website Gap, Inc. described social responsibility as, "fundamental to who we are and how we operate as a company" ("At Gap Inc.," n.d., ¶1). The integration of CSR into company culture also was demonstrated on Nike's 2009 website when it stated, "Nike's long-term corporate responsibility goals are broadly embedded into our business" ("Nike Responsibility FY05-06 CR Report," n.d.). In this quote, Nike suggested that the company considered CSR in every aspect of its business. A passage from Levi Strauss & Co.'s 2009 website demonstrated how CSR was an extension of its identity:

> Our corporate values – Empathy, Originality, Integrity and Courage – are the foundation of our company and define who we are. They underlie how we compete in the marketplace and how we behave as a corporate citizen. They guide our foundations' giving programs, the support we provide to communities where we have a business presence, our employee community programs and our approach to responsible product sourcing ("Our Corporate Values," n.d.).

Here, Levi Strauss & Co. gave the impression that CSR was intrinsic to its identity because the company operated from a foundation of core values that drove it to act ethically. It also suggested that Levi Strauss & Co.'s CSR programs were created as a result of its values-based approach to business.

History

The companies appeared to be motivated to continue the tradition of social responsibility that marked their histories. Communications suggested that CSR was part of the companies' corporate heritages and identities. Levi Strauss & Co. presented company history as a motivator for CSR to a greater extent than did Gap, Inc. or Nike. The company repeatedly referred to founder, Levi Strauss, as a philanthropist and

credited him as the company's inspiration for ethical and philanthropic practices. An

excerpt from Levi Strauss & Co.'s 2001 website read:

> Levi Strauss & Co. has a long history of conducting our business in a
> responsible manner. Our commitment to ethical business practices and
> social responsibility traces back to the values of our founder, Levi Strauss,
> who devoted substantial time and resources to charitable and philanthropic
> activities. ("Our Commitment," n.d., ¶1)

This statement implied that the company was motivated to act ethically in order to uphold

the legacy of its founder. Similar to Levi Strauss & Co., Gap, Inc. referred to its

foundation as the company's motivation for continued responsible practices: "Gap Inc.

was founded in 1969 on the principle of conducting business in a responsible, honest, and

ethical manner. Today Gap, Inc. remains committed to meeting the highest standards of

business conduct" ("Code of Business Conduct: Letter to Employees," n.d., ¶1). Nike

made little reference to company history influencing CSR on its websites, but the 2009

version did contain a statement about the company being founded on a handshake:

"Implicit in that act [the handshake] was the determination that we would build our

business based on trust, teamwork, honesty, and mutual respect" ("Nike Responsibility

Governance," n.d., ¶1). Implied here is the suggestion to stakeholders that the company

was founded on a set of values and that those values continue to influence the company's

approach to business.

Stakeholder-driven CSR

Stakeholder-driven motivations for CSR were presented as a response to legal or

policy requirements, or as a reaction to stakeholder influences. Legal and policy

requirements referenced the company's desire to follow local laws or adhere to policy

requirements established by governments or regulatory organizations. Stakeholder

influences included demands made by groups such as consumers, activists, and

employees for the companies to act responsibly. Maignan and Ralston's (2002)

conceptualization of stakeholder-driven CSR did not include legal and policy

requirements, but did include stakeholder influences as motivation for companies to act

responsibly.

Legal and Policy Requirements

The companies described how they were motivated to meet or exceed legal and

policy requirements established by stakeholders, such as governments and regulatory

organizations, as part of their social responsibility efforts. Communications that provided

information about the companies' efforts to meet legal requirements focused on specific

stakeholder groups such as factory workers, consumers, and employees. Nike focused on

factory workers when it described its efforts to meet local expectations for fair pay by

setting "the cash wage for entry level workers using standards set by local governments

or trade unions in each country" ("Labor: Frequently Asked Questions," n.d., ¶3). Here,

Nike demonstrated how it was "[performing] in a manner that [was] consistent with the

expectations of government and law," which is listed as one of the legal responsibilities

of a socially responsible company by Carroll (1991, p. 40). Nike's quote suggests that in

2001 the company worked with stakeholders, including governments and trade unions, to

determine what was considered to be legal and fair by local standards. This constructed

Nike as sensitive to the cultures in which it operated and that it was meeting the

expectations of the governments where its products were being produced.

According to Carroll (1991) an obligation of socially responsible companies is to

"provide goods and services that at least meet the minimal legal requirements" (p. 40).

An example of this obligation was presented on Gap, Inc.'s 2009 website when the

company highlighted its concern for consumers as a stakeholder group with regard to legal product safety requirements: "Customer safety is a top priority for Gap Inc., and we strive to ensure our products are safe for our customers, their children and pets. We have a long history of setting safety standards that meet or exceed legal requirements for the products we offer" ("Frequently Asked Questions – Social Responsibility," n.d., ¶1). By including this statement on its website, Gap, Inc. seemingly communicated that consumers were a priority stakeholder group. The company also may have gained consumers' trust by communicating to them that its products were safe.

Similarly, Levi Strauss & Co. discussed its policies and practices in terms of the company's obligation to comply with legal requirements. For example, the company included the following statement about its employee code of conduct on its 2009 website:

> "Our Worldwide Code of Business Conduct reflects our commitment to manage our business affairs responsibly, with the utmost integrity and in compliance with all applicable laws. It offers guidance to our employees on a host of potential business situations and emphasizes the importance of making business decisions through the lens of our values" ("Ethics," n.d., ¶1).

Levi Strauss & Co. also highlighted its policy titled the "Global Anti-Bribery and Anti-Corruption Policy" on its 2009 website and stated that it was designed to "help LS&CO employees worldwide identify and avoid situations that may potentially violate ethics laws" ("Ethics," n.d., ¶2). Employees were the stakeholder group of focus in these statements about Levi Strauss & Co.'s Code of Business Conduct and Anti-Bribery and Anti-Corruption policies. The quotes highlighted the view that it was important to manage employee behavior in order to be considered socially responsible. In addition, the passages suggested that Levi Strauss & Co. employees can act responsibly by applying company values as their foundation for all decisions.

Stakeholder Influences

All three companies made statements about CSR initiatives that resulted from stakeholder influences such as pressures (e.g., from activists), scrutiny, or stakeholder requests for the implementation of specific CSR initiatives. Gap, Inc. included on its 2001 website an example of the company taking action as a result of stakeholder pressures by stating that it was working to resolve "manufacturing-related concerns, including those raised by interested parties such as customers, religious groups, government, non-government, and human rights groups" ("Saipan," n.d., ¶1). By mentioning specific stakeholder groups whose concerns it addressed when developing solutions to its manufacturing-related issues, Gap, Inc. implied that it considered each of the groups to be legitimate stakeholders that could have a direct impact on the business (Donaldson & Preston, 1995).

Communications on Gap, Inc. and Levi Strauss & Co.'s 2009 websites suggested that both companies considered the needs of stakeholders when developing CSR programs. For example, Gap, Inc. discussed how its philanthropic efforts were established based on relevance to the company's customers. This constructed the idea that Gap, Inc. engaged with its customers in order to determine what CSR issues they considered important, and that the company used what it learned to influence its decision-making about CSR. Levi Strauss & Co. highlighted employees, shareholders and consumers as influencing its CSR efforts. In one example, employees asked the company to provide information about HIV/AIDS and the company responded by creating a leading-edge education and awareness program around the subject. Levi Strauss & Co.

also stated that it was motivated to be socially responsible because shareholders and consumers expected responsible business conduct.

Nike's 2001 website contained the most examples of responding to stakeholder influences. The company framed environmental efforts as a response to consumer demands for environmentally friendly products and as a way to take care of another stakeholder, the natural environment. Nike's 2001 website also highlighted the fact that activist pressures and increased public interest in labor issues drove the company to change its labor practices. In a letter responding to the protests from the United Students Against Sweatshops activist group, Nike wrote, "Admittedly, the public attention focused our efforts and helped us act sooner and bolder than we had before" ("An Open Letter Response," 2000). In this quote, Nike reinforced the actions of the activists groups who pressured the company to make changes in its labor practices by admitting that without the pressures, Nike probably would not have made the changes as quickly. Another example of Nike acting on stakeholder pressures was the company's decision to respond to university student demands and publicly disclose the names and locations of factories that produced products for select universities. The disclosure of the factory names and locations on Nike's website suggested that Nike viewed the university students as definitive stakeholders that required action from the company. According to Mitchell et al. (1997) definitive stakeholders are those that have power, legitimacy, and create urgency that requires immediate attention from managers.

On Nike's 2009 website, the company again referenced consumer demand for sustainable products as a reason for its innovations in product design and process. In a passage about the Nike Considered Boot, the company's first attempt at applying its

Considered Design ethos to footwear, Nike stated the following, "The [Considered Boot] project grew out of consumer feedback that clearly indicated a desire for more sustainable products" (Considered, More Than Just Green, n.d., ¶5). Including this statement as part of the description of the Considered Boot constructed Nike as a company that listened to stakeholder feedback and made changes in its CSR practices as a result. Also in 2009, the company presented an article about being named as one of the 100 Best Corporate Citizens by *CRO Magazine.* In the article the publisher of the magazine was quoted as saying, "For 9 straight years, the 100 Best Corporate Citizens has stirred controversy and spurred companies to improve governance, compliance and sustainability performance" ("CRO," 2008, ¶3). Although Nike did not directly say that it tailored its actions to rate highly on the 100 Best Corporate Citizens list, as the publisher of the list stated, the company was likely influenced by a desire to be ranked well and to receive recognition for its practices.

Changes in Communications about Motivations for CSR from 2001 to 2009

Changes in communications about motivations for CSR from 2001 to 2009 varied across the companies. Gap, Inc. alluded to more types of motivations for its CSR efforts on its 2009 website than it did on its 2001 website. Specifically, in 2001 Gap, Inc. referred to financial advantage, overall values, company history, and stakeholder influences as its motivations for CSR efforts. In addition to those described in 2001, the company included innovation and meeting legal/regulatory requirements as motivations in 2009. Gap, Inc.'s 2009 website included this statement that clearly conveys the belief that innovation is an outgrowth of socially responsible business, "Acting in an ethical way is not only the right thing to do – it also unlocks new ways for us to do business

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better" ("At Gap Inc.," n.d., Sidebar). The quote implied that Gap, Inc. embraced CSR as an opportunity to create positive change in society as well as inside the company. In terms of legal/regulatory motivations for CSR, in 2009 the company framed its social responsibility as a going beyond legal requirements:

> Today, Gap, Inc. remains committed to meeting the highest standards of business conduct. Nothing less will do. We make this commitment to our shareholders, customers, neighbors, and each other not only out of legal obligation, but because it's the right thing to do. Gap, Inc.'s success depends on a reputation for integrity and quality in everything we do. ("Code of Business Conduct: Letter to Employees," n.d., ¶¶1-2)

This quote suggested that Gap, Inc. viewed CSR practices as a way to manage its relationships with stakeholders and also implied that the company realized that its stakeholders expected Gap, Inc.'s policies and practices to go beyond meeting minimum legal requirements.

Among the three companies, Levi Strauss & Co.'s website changed the most from 2001 to 2009 in terms of communications related to motivations for CSR. In 2001, the company primarily stated values-driven motivations for its CSR actions. The 2009 website, however, contained statements that represented each category and subcategory of motivations for CSR. On its 2009 website, Levi Strauss & Co. continued to put the most emphasis on the company's values- and history-based motivations for social responsibility, but also addressed performance-driven and stakeholder-driven motivations. Inclusion of performance-driven principles on its 2009 website suggested that the company viewed CSR as increasingly beneficial in that it made the company more competitive, profitable, and innovative. For example, the company's description of the benefits of its "profits through principles" approach to business constructed the view that ethical business practices resulted in success. The inclusion of stakeholder-driven

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justifications for CSR implied that Levi Strauss & Co. was more engaged with stakeholders in 2009 than 2001. For example, when describing the company's commitment to operating with integrity, Levi Strauss & Co. explained the following about its stakeholders: "[Integrity] continues to anchor our beliefs and behaviors today, and is one of the reasons consumers trust our brands. Our shareholders expect us to manage the company this way" ("Values and Vision: Integrity," n.d., ¶2). In this quote, the company acknowledged how CSR practices affected its relationships with stakeholders (e.g., consumers and shareholders), which illustrated how it employed principles of stakeholder theory by answering the question "[s]ocially responsible to whom?" (Clarkson, 1995, p. 98).

The changes in Nike's communications about its motivations for CSR from 2001 to 2009 occurred in the values-driven and stakeholder-driven categories. In terms of values-driven motivations, company history was not a major focus for Nike in either year; however, the company mentioned its historic focus on diversity on the 2009 website. The minimal attention given to Nike's history of CSR practices could create the impression that Nike has not always been concerned with acting in a socially responsible way.

Nike's communications about stakeholder-driven motivations also changed from 2001 to 2009. In 2001, Nike explained how its labor-related CSR programs were influenced by legal and regulatory requirements, but did not mention the requirements as motivations for socially responsible practices in 2009. Excluding communications about legal/regulatory requirements as motivations for CSR on its 2009 website constructed the impression for stakeholders that Nike was not driven to be socially responsible solely

because it was legally necessary. Rather, stakeholders were given the impression that Nike was driven to be socially responsible because doing so conformed to the company's core values and offered potential performance advantages. The types of stakeholder influences addressed in the two years also differed. In 2001, Nike described CSR as a way to simultaneously avoid boycotts from activists, meet the product requirements of consumers, and protect the environment (e.g., by developing more sustainable products). In 2009, Nike did not identify activist pressures as reasons for its CSR actions, but did continue to stress its desire to develop products that meet the needs of consumers and at the same time minimize negative impacts on the environment. The shift away from communicating about implementing CSR programs as a way to quell activists made Nike appear less reactive and more proactive in its social responsibility efforts.

Philanthropy

Philanthropy was one of the themes that emerged from the analysis of CSR content of Gap, Inc., Levi Strauss & Co., and Nike's websites. The companies stressed the importance of philanthropy in helping to improve the lives of individuals and communities as well as in establishing the companies as responsible corporate citizens. For the purpose of data coding and analysis, philanthropy was conceptualized to include efforts by the company to support a particular social or environmental cause or charity either through formal programs or through grants, in-kind donations, educational resources, and/or volunteerism. This conceptualization of philanthropy is consistent with those of other researchers who have examined communications about CSR on corporate websites (Capriotti & Moreno, 2007a; Lee et al., 2009; Maignan & Ralston, 2002).

Several subthemes emerged from the analysis of the companies' communications about philanthropy. These subthemes included: framing philanthropy as part of corporate culture, employee involvement in communities, helping people help themselves, and targeted philanthropic efforts. Each subtheme is discussed here followed by a description of how the apparel companies' communications about philanthropy changed from 2001 to 2009.

Philanthropy as Part of Corporate Cultures

The importance of philanthropy to the companies was evident through the manner in which they framed philanthropic efforts as integral components of their overall corporate cultures. Statements on the websites explained how philanthropy was part of each company's founding and overall identity. An example from the 2009 Levi Strauss & Co. website highlighted the company's historical commitment to philanthropy, "'Social responsibility and supporting local communities are corporate values that have been deeply woven into the fabric of Levi Strauss & Co. since the company was founded 150 years ago'" ("Take Your Jeans Off," 2008, ¶2). A passage from Nike's 2001 website also framed philanthropy as an integral piece of the company's identity, "At Nike, giving back to the community isn't part of what we do, it's part of who we are […] Nike's commitment to the global community transcends sports… it is a call to action on at all levels" ("At Nike, Giving Back," n.d., ¶1).

Employee Involvement in Communities

Each of the three companies stressed the importance of providing opportunities for employees to get involved in their communities. The companies framed employee involvement as beneficial to communities, to employees, and to the companies

themselves. For example, on its 2009 website, Gap, Inc. labeled its employees as the

company's "biggest community asset" in terms of their ability to bring about social

change in areas where Gap, Inc. did business ("Community Investment," n.d., ¶2). The

companies also provided specific examples of how employee involvement benefited

community organizations. On its 2001 website, Levi Strauss & Co. described the

positive impacts of the efforts of two of the company's Community Involvement Teams

(CITs), groups of employees who volunteered time or money to solve community

problems:

> In the U.S. we gave abused women a place to stay. In response to a rise in
> domestic violence cases in Knox, Tennessee, two CITs combined funds to
> help the YWCA purchase items for the 'Adopt-A-Room' Program,
> creating a safe place where victims of domestic violence can stay to get
> away from their abusers. ("Community Involvement Teams," n.d., ¶2)

In addition to benefitting community organizations, involvement in philanthropic

programs also was described as a benefit to employees on Nike's 2001: "Through

participation in our volunteer programs employees can develop skills, life-long

relationships and make a positive contribution to the environment and community" ("At

Nike: Volunteer Time," n.d.). The companies also discussed how employee involvement

in communities improved their reputations among current and potential employees as

well as with other stakeholders. When describing its community investment (including

employee involvement), Gap, Inc. stated the following on its 2009 website, "Not only can

our [community investment] work help build stronger communities, it engages our

employees, and attracts both consumers and investors" ("Community Investment," n.d.,

¶3).

    The companies also demonstrated their dedication to encouraging employee

involvement in communities by describing various programs designed to foster

volunteering and financial giving among their staffs. These programs often involved organized volunteer opportunities, incentives for employees to volunteer, and matching programs where the companies would match charitable donations and/or provide money to organizations at which employees volunteered. Providing information about these programs highlighted the broad scope of the companies' efforts to involve employees in philanthropic endeavors.

Communications about award programs for outstanding employee volunteer efforts also were included on the companies' websites. One example was the Gap, Inc. Founder's Award which was "created to honor the philanthropic spirit of company founders Doris and Don Fisher, [and recognized] employees who best demonstrate[d] personal community involvement and propose[d] innovative solutions to deliver a positive social impact" ("Employee Engagement Programs," n.d. ¶1). The recipients of the Founder's Award received $15,000 - 50,000 in grant money to be used to benefit the organization for which the employee volunteered. In addition, recipients were granted 20 – 80 hours of paid time off to implement programs at the organizations. The names and positions of the award recipients along with descriptions of their volunteer efforts were listed on Gap, Inc.'s 2009 website. The presence of the Founder's Award information on Gap, Inc's website constructed the idea that the company viewed the ideal employee as one who gave back to his/her community.

In an effort to personalize the philanthropic efforts of their employees, the companies presented examples, stories, and statistics on their websites that highlighted employee giving. On its 2009 website, Gap, Inc. provided in-depth stories featuring the volunteer efforts of selected individuals throughout the company. One story described

the efforts of an employee who volunteered with an organization dedicated to helping

people with disabilities learn life skills. Another story was about a Gap, Inc. employee

who volunteered with an organization designed to help underserved youth strengthen

their career skills. Also in 2009, Levi Strauss & Co. presented several examples of

employees getting involved with disaster response through volunteering and fundraising.

On Nike's 2001 website, it quantified employee involvement in communities by

reporting the number of hours volunteered as well as dollar amounts donated to charitable

organizations. Personalizing the philanthropic efforts of employees through detailed

stories and statistics may have been an effort by the companies to persuade stakeholders

that the issues addressed through employee volunteerism were important and warranted

concern.. After establishing the importance of the social issue, the companies depicted

their employees as agents of social change through which the issues could be improved or

solved.

Helping People Help Themselves

Another subtheme that emerged in the website communications was the idea that

the companies sought to help people help themselves through their philanthropic efforts.

The companies framed philanthropy as a way to educate and empower communities to

create lasting change through their own efforts. A passage on Levi Strauss & Co.'s 2001

website demonstrated the company's commitment to helping individuals achieve

sustainable solutions to their own problems:

> Local communities all over the world face some tough problems. We help
> them create their own solutions. Levi Strauss & Co. and the Levi Strauss
> Foundation act as catalysts for positive change in our communities by
> awarding grants, encouraging employees to volunteer their time and
> standing behind critical, controversial issues. This commitment is part of

our investment in the future of our communities. ("Giving Programs,"
n.d., ¶1)

The type of philanthropic efforts highlighted on the websites also supported the idea that

the employees of the companies sought to empower disadvantaged individuals to

improve their own lives. For example, descriptions of micro-loan programs and stories

about how the micro-loans empowered individuals in disadvantaged situations to make

positive changes were commonly featured. Success stories and information about

programs designed to educate disadvantaged populations so they could take responsibility

for changing their lives also were described. On its 2009 website, Gap, Inc. described the

company's view on the importance of educating women in developing countries: "We

believe that access to education is crucial in giving women the chance to change their

lives" ("Women in the Developing World," n.d., ¶2). As part of Gap, Inc.'s commitment

to providing educational opportunities to women, the company described its investment

in a program called Personal Advancement, Career Enhancement (P.A.C.E.) and stated

that the program "takes a comprehensive approach, offering education and life skills

training in such critical areas as health care and legal rights, as well as leadership and job

training so that women can move into management positions" ("Women in the

Developing World," n.d., ¶3-4).

Targeted Philanthropic Efforts

The companies also targeted their philanthropic efforts toward stakeholder groups

that were viewed as businesses. For example, all three of the companies made statements

about limiting their philanthropic giving to communities where they had a business

presence. Each company also focused on specific stakeholder groups such as women,

youth, factory workers, and disadvantaged populations. An exemplar of the targeted

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approach was Gap, Inc.'s focus on women in developing countries. On its 2009 website, Gap, Inc. provided its justification for its targeted approach:

> As a company whose workforce is over 70 percent women and consumer base is over 60 percent women, we know that women are important to us. We also know that in many parts of the developing world, a lack of opportunity and autonomy keeps many women from advancing in work and life. The well-being of women has an impact not just on them, but on their children and entire communities. We believe that access to education is crucial to giving women the chance to change their lives. ("Women in the Developing World," n.d., ¶1)

Principles of stakeholder theory can be used to explain the targeted approach in each company's philanthropic efforts. Clarkson (1995) argued that viewing social responsibility from a stakeholder perspective helped managers answer the question, "[s]ocially responsible to whom?" (p. 98). In the communications about philanthropy by Gap, Inc., Levi Strauss & Co., and Nike, the managers at each company essentially addressed Clarkson's question by specifying which stakeholders were the intended beneficiaries of their philanthropic efforts.

Changes in Communications about Philanthropy from 2001 to 2009

A comparison of the 2001 and 2009 communications about philanthropy from Gap, Inc., Levi Strauss & Co., and Nike revealed three notable changes. First, the amount of content dedicated to philanthropy generally increased from 2001 to 2009 with the companies providing more examples and details about their philanthropic efforts. Specifically, the websites featured a greater number of philanthropic programs, more stories about the positive impacts of philanthropic efforts, and additional details about the companies' overall philanthropic approaches. Nike, however, decreased the amount of content dedicated to describing its philanthropic programs from 2001 to 2009. Specifically, Nike's 2001 website contained excerpts from articles written by third-party

media organizations about Nike's philanthropic efforts that were not present on the 2009 website. The articles included positive portrayals of Nike's community involvement, and the absence of the articles on the 2009 website could indicate that Nike was less concerned about demonstrating stakeholder approval for its CSR programs.

Second, the communications about philanthropy on the websites reflected changes in philanthropic focus by the companies. Each company maintained core issues that were consistent between the two years, but slightly changed the social issues or stakeholder groups on which each focused. For example, in 2001, Gap, Inc. stated that it focused the majority of its philanthropic contributions on funding programs that supported youth empowerment and HIV/AIDS prevention and awareness. In 2009, the company shifted its focus slightly to also include women in the developing world. Similarly, Nike's 2009 communications reflected a significant change in philanthropic focus toward supporting girls in developing countries. The more recent website featured numerous examples of Nike and its partner organizations investing in "'the girl effect': the ability of adolescent girls in developing countries to bring unprecedented social and economic change to their families, communities and countries" ("Nike Foundation & Buffetts," n.d., ¶1).

Third, when comparing communications about philanthropy from the 2001 and 2009 websites, it appeared that on the later websites the companies added content about selected programs in order to feature them and deleted content about programs they considered less important or had eliminated. For example, Levi Strauss & Co. dedicated an entire section of its 2009 website to the Red Tab Foundation, a non-profit organization "that assists Levi Strauss & Co. employees and retirees who are unable to pay for life's basic necessities due to unexpected emergencies" ("Red Tab Foundation," n.d., ¶1).

Although the Red Tab Foundation was founded in 1981, the 2001 Levi Strauss & Co. website did not contain information about the program. In another example, Nike featured a program called Air to Earth on its 2001 website that was not present in 2009. Air to Earth was a program designed to provide curriculum to educators so they could teach about principles of environmental sustainability in the classroom. The absence of information about Air to Earth on Nike's 2009 website may have indicated that the program was eliminated or no longer a major philanthropic focus for the company.

Labor Practices

Gap, Inc., Levi Strauss & Co., and Nike dedicated significant attention to providing information about labor practices on their 2001 and 2009 websites. For the purpose of data coding and analysis, the labor practices theme was conceptualized to include communications that pertained to the company's labor policies (including vendor codes of conduct), if the communications explained the company's efforts to improve working and living conditions for factory workers, and/or if the communications addressed the company's experiences with stakeholder criticisms or praise regarding labor issues. This conceptualization of labor practices is unique in that in addition to addressing labor policies and working conditions, it also considers stakeholder criticism and praise around labor issues. Researchers have not typically identified labor practices as a major theme in corporate website communications. One exception was a study by Maignan and Ralston (2002). In their analysis of corporate website communications, Maignan and Ralston (2002) identified several themes *associated* with labor practices, such as codes of ethics and health and safety programs.

Several subthemes were common across the three companies' communications about labor practices. The subthemes included: efforts to appear transparent about labor practices, the importance of partnerships and collaboration in improving labor conditions, and the benefits and challenges of implementing labor policies and programs. These subthemes are discussed here and are followed by a discussion of how the companies' communications about labor practices changed from 2001 to 2009.

Transparency and Labor Practices

Public disclosure of information about CSR practices is one method used by companies to manage relationships with stakeholders. Such disclosure, or transparency, allows companies to demonstrate the degree to which stakeholder needs are being met, and also allows concerned parties to evaluate company performance in terms of social responsibility (Clarkson, 1995; Dickson et al., 2008). The decision to make information about CSR practices available to the public is considered to be an important factor for stakeholders when judging the social responsibility of a company. According to Clarkson (1995), when companies present performance data on CSR issues, it is an indicator that the company considers those issues to be of sufficient importance to manage.

Public disclosure of information about labor practices on the apparel companies' websites suggested that the companies aimed to demonstrate to stakeholders that they were working to be socially responsible in terms of ensuring safe working conditions and fair treatment of factory workers. On Nike's 2001 website it included a section titled "Transparency 101" that was designed to provide stakeholders a transparent view of the labor conditions in factories where Nike's products were produced by disclosing results

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of factory monitoring audits. The company also included articles on its website written by third-party media organizations about the "Transparency 101" initiative. Including third-party perspectives about its labor initiatives may have added to the credibility of the company's efforts because researchers have demonstrated that consumers tend to view third-party messages (e.g., news stories) as more credible than messages created by the companies themselves (Calabro, 2003; Hallahan, 1999; Straughan, Bleske & Zhao, 1996). An excerpt from one of the articles demonstrated the company's desire to show stakeholders that it was working to improve labor practices:

> 'The purpose of ["Transparency 101"] is to expose the processes behind monitoring and help the public understand…the reforms that have taken place, the length to which we have gone to make sure compliance and monitoring is as accurate as possible, and identify ways to fix issues and or problems once they're found out,' McCants said. (Tippit, 2000, ¶3)

Gap, Inc., Levis Strauss & Co., and Nike disclosed information about several aspects of their labor practices to demonstrate to stakeholders that they were making efforts to improve labor conditions. All three companies disclosed the contents of their vendor codes of conduct. The codes were included either as part of the text provided on the website or as downloadable documents. The codes addressed: treatment of factory workers; health and safety standards; child labor; collective bargaining; and environmental practices.

Factory monitoring and compliance policies and procedures also were presented by the companies on their websites for stakeholders to evaluate. These included detailed information about monitoring guidelines, the roles of factory assessors, and descriptions of actions taken by the company if violations occurred. Levi Strauss & Co.'s efforts to be transparent were highlighted when it provided detailed information about the training of its factory assessors. A quote from its 2009 website read, "Levi Strauss & Co. (LS&CO)

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conducts a week-long core training for all its assessors and third-party monitors. The training is based on a globally standardized curriculum and is delivered by the Regional Terms of Engagement (TOE) Managers" ("Code Application," n.d., ¶1). Levi Strauss & Co. also provided an outline of the topics covered in the training. The company's explicit disclosure of its training program emphasized Levi Strauss & Co.'s commitment to being transparent about its labor practices. A passage from Nike's 2009 website highlighted the company's apparent desire to be transparent by making factory monitoring tools available to all stakeholders, "For the first time, Nike is sharing select contract factory auditing tools. These tools help provide further transparency into the manner in which Nike contract factories are evaluated for compliance with company standards" ("Workers & Factories: Improving Conditions," n.d., ¶¶5-6).

With the exception of Gap, Inc., the companies disclosed the names and locations of the factories where their products were produced for stakeholders to evaluate. Nike originally disclosed the names and locations of factories where university-affiliated products were produced on its 2001 website as a response to stakeholder demand for the information. The company appeared to be responding to feedback from stakeholders on its 2001 website, but then on its 2009 website framed disclosure of factories as a way for the company to be accountable and as an opportunity to work with others in the industry to improve working conditions. On the 2009 website it disclosed information about all 700 of its factories and framed the disclosure as beneficial when it stated, "Disclosing our factory base encourages transparency and collaboration" ("Workers & Factories: Active Factories," n.d., ¶2). Levi Strauss & Co. did not provide a factory list in 2001, but provided a full list in 2009. A quote from the 2009 Levi Strauss & Co. website illustrated

the belief held by the company's managers that transparency would result in improved supplier performance, "We believe that public awareness of our suppliers establishes powerful accountability mechanisms that will encourage them to maintain positive working conditions and continuously improve their performance on our Terms of Engagement" ("Sharing Factory Names and Locations," n.d., ¶4).

Gap, Inc. and Nike also addressed stakeholder criticisms of their labor practices on their websites. On Gap, Inc.'s 2009 website the company included a case study about a lawsuit that was filed in 1999 against 18 retailers, including Gap, Inc., that purchased products made in Saipan. "The lawsuit alleged poor factory conditions and mistreatment of immigrant workers who came from China, the Philippines and other countries to work in Saipan" ("Case Studies: Saipan," n.d., ¶1). In an excerpt from a case study on Gap, Inc.'s website, the company defended its actions in response to the lawsuit and also framed the outcome as positive for all stakeholders involved:

> We vigorously defended ourselves because we felt strongly that the allegations against us were untrue[…] In September 2002, we entered into a settlement. The agreement truly benefitted everyone – workers, buyers and garment manufacturers – by establishing Saipan's first independent factory monitoring program.
>
> The lawsuit helped increase our awareness of "foreign contract" workers and the vulnerabilities they face at the hands of recruitment agents and factory management. ("Case Studies: Saipan, n.d.," ¶¶3-4)

By describing the settlement of the lawsuit as positive, Gap, Inc. appeared to put the interests of stakeholders above its own interest in maintaining innocence.

Nike dedicated significant space on its 2001 website to addressing stakeholder criticisms regarding labor practices; in some cases clarifying and defending company actions and in some cases apologizing and describing efforts to rectify the situation. The company published letters written by stakeholders, included news stories and editorials

by third-parties that criticized the company's practices, and described protests by various activist groups. Nike also published the company's responses to each of the criticisms. The presentation of criticisms and responses appeared to be a way to manage the company reputation by influencing stakeholder evaluations of the company. For example, Nike published a letter on its 2001 website in response to a protest against the company by the organization United Students Against Sweatshops (USAS). Nike stated that the purpose of the letter was to "clarify misinformation disseminated to the public [by the protestors] regarding [its] corporate practices" ("An Open Letter Response," 2000, ¶2). The letter also suggested to stakeholders that many of the criticisms of Nike's labor practices were unjustified and that the company was in fact taking numerous steps to improve working conditions in overseas factories.

Importance of Partnerships and Collaboration

The importance of partnerships and collaborations for overcoming the complexity of labor issues and improving working conditions in the apparel industry was highlighted on the websites of Gap, Inc., Levi Strauss & Co., and Nike. Statements on the websites highlighted the companies' views that the most effective way to improve labor issues was through collaboration within the industry. An example from Nike's 2001 website illustrated its view that all stakeholders had to participate in the process in order to bring about improved and sustainable factory monitoring practices:

> Frankly, we are frustrated that factory monitoring is badly misconstrued.
> For us one of the greatest hurdles and real handicaps in the dialogue
> [about factory monitoring] has been the complexity of the issue. For real
> progress to be made, all key participants have to be at the table.
> ("Statement from Nike Founder," 2000, ¶6)

Gap, Inc. also advocated for industry-wide collaboration as the most effective way to create change in labor practices in a passage on its 2009 website, "We believe that greater

industry collaboration is one of the most effective ways to bring meaningful, lasting change in garment factories" ("Frequently Asked Questions: Social Responsibility, n.d., ¶44). The companies' view that the involvement of multiple stakeholders is necessary to solving unjust labor practices is consistent with that of Halal (2001). Halal (2001) stated that using a collaborative, problem-solving approach to CSR issues would allow more stakeholders' needs to be met, would result in less confrontation, and would provide the opportunities for more positive relationships to develop between the company and its stakeholders.

The importance of partnerships and collaborations also was apparent when the companies made references to engaging organizations and industry partners for the purpose of solving industry-wide labor issues. The benefits of such partnerships were described in a quote on Gap, Inc.'s 2009 website:

> In order to create meaningful, lasting change in factory conditions, we believe in working closely with other organizations that share our commitment. These partnerships give us a platform to discuss our perspectives, advocate for industry-wide change, and ultimately, make a greater impact on working conditions and the lives of factory workers. ("Working with Stakeholders," n.d., ¶1)

Specific organizations that the companies listed on their websites as affiliates included: the Fair Labor Association, the Apparel Industry Partnership, and the Global Alliance, all three of which were established to advance labor standards, as well as to improve working and living conditions for apparel factory workers.

In addition to improved working conditions, the companies presented several other benefits that could result from industry-wide collaboration to advance labor practices, including enhanced supplier performance, and increased efficiency with monitoring practices. A passage from the 2009 Levi Strauss & Co. website described the

view that transparency could lead to collaboration, which, in turn, could lead to

improvements in labor practices:

> We believe that making our factory list public will foster collaboration
> with other brands and lead to sector-wide improvement on supplier
> performance on codes of conduct. As part of our effort, we are reaching
> out to other brands and encouraging them to share their monitoring results
> in common factories and work together to focus our collective resources
> on making improvements in factories rather than duplicating monitoring
> efforts. ("Sharing Factory Names and Locations," n.d., ¶4)

Gap, Inc. and Nike also discussed the benefits of collaborative efforts in achieving

industry-wide labor standards. The companies highlighted the difficulty of the current

situation in which factories are required to implement codes from various companies that

often have different requirements and then presented the benefits of moving toward a

common code for the industry. A quote from the 2009 Nike website explained the

difficulties associated with not having consistent standards:

> With multiple brands, and many universities represented, contract
> factories must choose which Code(s) of Conduct to follow. Standards can
> be disparate, even contradictory. This is why our own Code of Conduct
> aligns with that of the Fair Labor Association, and why we continue to
> work within multi-stakeholder partnerships to bring greater consistency to
> our industry. ("Workers & Factories: Collegiate Licensed Apparel," n.d.,
> ¶2)

Likewise, a quote from Gap, Inc.'s 2009 website highlighted the company's support for a

common code and also explained how the code would benefit Gap, Inc. as well as to free

up resources to improve productivity and focus on communities:

> We support a standardized code because it would allow us to more
> effectively and efficiently supplement our own program with independent,
> third-party monitors to inspect factories and share our findings. Time and
> resources could be invested in other initiatives such as productivity
> enhancement and community development programs. ("Toward a
> Common Code," n.d., ¶2)

Gap, Inc. Levi Strauss & Co., and Nike also discussed their involvement with initiatives and organizations designed to develop a common code. Gap, Inc. described its involvement in the Joint Initiative on Corporate Accountability and Worker's Rights, an initiative by six corporations to establish a globally recognized, standardized code ("Toward a Common Code," n.d.). Levi Strauss & Co and Nike discussed on their websites how their involvement with the Fair Labor Association (FLA) encouraged industry-wide improvement in labor practices. The FLA was established as a coalition of companies and human rights and labor groups that have worked to eliminate sweatshops and to establish organizational oversight of the monitoring of factories that produce member-company products.

On its 2009 website, Levi Strauss & Co. provided information about its unique approach to implementing labor standards called "supplier ownership," which was framed as a more collaborative approach to implementing labor policies. The company described the existing monitoring approach that supplier ownership was designed to replace as "essentially a punitive one, [that] has resulted in duplication of efforts on the part of many brands and is not a path to long-term change in factory working conditions" ("Supplier Ownership," n.d., ¶1). In the supplier ownership approach, Levi Strauss & Co. stated that it wanted to work with factories to determine the "root cause" for policy violations and stated the following:

> We believe that once factory management understand the root causes, all
> parties can take steps to make the changes that will result in lasting
> improvement. In our view, this requires establishing factory management
> systems – company policies, procedures, appropriate staffing, evaluation
> programs and mechanisms to identify problems – that will engage
> factories themselves to maintain and improve their performance on our
> Terms of Engagement. ("Supplier Ownership," n.d., ¶4)

In this quote, Levi Strauss & Co. suggested that by collaborating with factories to determine underlying causes of problems, the factories would uphold the code of conduct because they viewed it as beneficial, not because they viewed it as a way to avoid punishment.

Benefits and Challenges of Implementing Labor Practices

Gap, Inc., Levi Strauss & Co., and Nike discussed benefits and challenges associated with implementing their labor policies on their websites. Discussing the benefits was a way for the companies to show that they were making progress toward improving labor conditions. Benefits of labor practices often were presented in the forms of case studies or stories about individuals or communities who were impacted by the companies' efforts. In one example provided on Levi Strauss & Co.'s 2001 website, the company described how a factory manager and the factory employees realized the benefits of implementing Levi Strauss & Co.'s policies:

> A supplier in India who failed Levi Strauss & Co.'s initial assessment due to wage violations and health and safety conditions that did not meet our guidelines requested a reassessment four months later. The assessor was pleased to see a dramatic improvement at the facility. Not only had the supplier corrected the violations, but there was a noticeable improvement in employee morale. The supplier noted that the changes he made in order to meet Levi Strauss & Co. guidelines contributed significantly to lower turnover, improved product quality and higher efficiency at his facility. ("Success Stories: Motivating Improvement," n.d.)

Case studies and stories such as the one presented by Levi Strauss & Co. added a personal element for stakeholders to identify with. Factory managers, workers and communities were framed as the major beneficiaries of labor policies and benefits included: improved working conditions, education for workers, health care for workers, fair wages, decreased child labor, improved productivity, improved environmental conditions, and improved economies among others.

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The apparel companies also presented the challenges associated with implementing labor standards on their websites. In presenting these challenges the companies illustrated the complexity of the problem and offered their views and explanations as to why labor issues would likely never be completely solved. In addition, the companies addressed their own efforts to overcome these challenges. One example presented on the 2009 Gap, Inc. website described how the company overcame the challenge of working with factory managers who were not transparent about their operations:

> One of the biggest challenges is dealing with factory management that are not transparent with us. They show us fake documents, tell workers what to say and try to manage our audit […] We recognize this as an issue and have various ways of uncovering the real facts. We conduct surprise audits at factories and get the real records before they can be hidden away. We conduct off-site interviews with workers so that they are not under any pressure from factory management. After collecting the facts we confront management and stress how important it is that they be transparent with us. ("Global Compliance Team Profiles," n.d., ¶3)

In the example from Gap, Inc., the company acknowledged the problem and provided solutions which constructed the company as willing to work to overcome obstacles. The challenges that were most frequently referenced by the companies included: cultural differences, lack of factory managers' willingness to enforce standards, lack of factory managers' willingness to provide transparency, and the lack of internationally accepted labor standards.

Changes in Communications about Labor Practices from 2001 to 2009

Several significant changes occurred in the apparel companies' website communications about labor practices from 2001 to 2009. Changes were observed in the amount of content dedicated to labor practices as well as the type of information present. Both Gap, Inc., and Levi Strauss & Co. increased the amount of information and the level

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of detail provided in discussions of their labor policies and programs from 2001 to 2009.

For example, on its website, Gap, Inc. increased the number of pages dedicated to labor

practices from approximately 11 in 2001 to 31 in 2009. Similarly, Levi Strauss & Co.

increased the number of pages dedicated to labor practices on its website from

approximately 4 in 2001 to 23 in 2009. In 2001, both companies focused their

communications about labor issues on three general topics: labor policies, monitoring and

compliance procedures, and the outcomes of labor practices (presented in the form of

case studies). In 2009, Gap, Inc. and Levi Strauss & Co. went beyond the information

provided in 2001. They included more information about collaborations with external

stakeholders designed to improve labor practices, the effect of day-to-day practices on

labor conditions, and efforts to critically analyze and improve their own labor policies

and programs. Nike, on the other hand, significantly decreased the amount of

information it presented related to labor practices from 2001 to 2009. Nike moved from

providing over 80 pages of information related to labor practices on its 2001 website, to

having a single page on its 2009 website that featured brief overviews of various aspects

of its labor program with links to downloadable documents from which stakeholders

could obtain additional information. Nike also did not present stakeholder criticisms of

its labor practices on its 2009 website, whereas its 2001 website contained both criticisms

directed at the company as well as the company's responses to the criticisms.

Another significant change that occurred between 2001 and 2009 was that each

company's communications about labor practices reflected modifications in overall

philosophies on how to improve labor conditions. Communications on the 2001 websites

suggested that the companies aimed to address labor issues mainly by enforcing vendor

codes of conduct. On the 2009 websites, in addition to enforcing codes of conduct, the

companies discussed efforts to find and fix the origin of the problems by analyzing and

addressing how day-to-day company practices affected labor conditions. A statement on

the 2009 Gap, Inc. website illustrates this idea, "The more we learn, the more we believe

that good business and good working conditions are linked – and we're constantly

searching for new and innovative ways to make both happen at the same time"

("Business Practices," n.d., ¶2). On its 2009 website, Nike presented a passage that also

suggested a significant shift in its philosophy about how to improve labor conditions:

> We've run the course - from establishing codes of conduct and pulling
> together an internal team to enforce it, to working external bodies to
> monitor factories and engaging with stakeholders.
>
> What we've learned, after nearly a decade, is that monitoring alone hasn't
> solved the problems. And many of the problems are recurring in the
> industry.
>
> Our focus now is getting to the root of the problems. We're looking end-
> to-end from the first phase of our product creation process to the outcome
> in the lives of workers in the factory that bring our product to life.
> ("Workers & Factories: Improving Conditions," n.d., ¶¶2-4)

In this excerpt, Nike explained that monitoring was not sufficient for creating lasting

change in working conditions and suggested that their new approach (i.e., "getting to the

root of problems") was more sustainable. Similarly, Levi Strauss & Co.'s 2009 website

also described efforts to go beyond monitoring to address labor issues from multiple

angles:

> Since 1991, both our code of conduct and our approach to responsible
> sourcing have evolved. Today, our Global Sourcing and Operating
> Guidelines are the cornerstone of a unique and comprehensive three-level
> approach to responsible global sourcing that addresses core issues at the
> factory, community and government levels. ("Our Approach: Since 1991,"
> n.d., ¶1)

Levi Strauss & Co. explained that factory level issues were addressed by enforcing the company's code of conduct, the community level issues through grants for worker's rights, and the government level issues through labor policy advocacy. This three-pronged approach to improving labor conditions presented on the 2009 website was more comprehensive than what was presented on the 2001 website, which primarily discussed monitoring and remediation as the methods for improving labor conditions.

Managing Environmental Impacts

Within their website communications about CSR, all three companies considered in this analysis – Gap, Inc., Levi Strauss & Co., and Nike – discussed their efforts to manage environmental impacts. For data coding and analysis purposes, management of environmental impacts was conceptualized as concern for the natural environment, or efforts made by the company to minimize negative impacts on the natural environment. Management of environmental impacts has been identified as a theme in previous analyses of website communications about CSR; and researchers have conceptualized it in a similar fashion to the present study in that they have included communications about concerns for the natural environment and/or actions dedicated to reducing negative environmental impacts (Capriotti & Moreno, 2007a; Lee et al., 2009; Maignan & Ralston, 2002).

Gap, Inc., Levi Strauss & Co., and Nike included statements on their websites that established protecting the natural environment as an important aspect of their CSR programs. They also included communications that conveyed each company's acknowledgement that operating a business had an impact on the natural world and that it was necessary for companies to reduce those impacts. Nike's 2001 website provided

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evidence of the company's perspective on the need to minimize industrial environmental impacts:

> Every business today depends upon Earth for resources. In fact, the future of commerce and of the human race necessitates a deeper understanding of how life sustains itself[…] To avoid extinction of life as we know it, industry must start operating within the laws of nature. The question… how do we do it? ("Running a Cleaner Race," n.d., ¶1)

This quote from Nike's website suggested that the company was clear about its goal of operating within the laws of nature, however, the company was uncertain about the path to achieving the goal. A statement from Gap, Inc.'s 2009 website also acknowledged that its practices impacted the environment and that the company was mindful of its impacts when conducting business. "Our business operations rely on our planet's natural resources. We believe that our success should not come at the expense of the environment, so we strive to operate in a way that is mindful of long-term environmental sustainability" ("Caring for the Environment," n.d., ¶1).

The companies demonstrated their commitment to managing environmental impacts through the presentation of formal environmental mission statements. The mission statements addressed company profitability as well as environmental responsibility. For example, on its 2001 website, Nike described profitability (i.e., increasing value for stakeholders) as one of the three potential outcomes of its environmental mission which read, "Through the adoption of sustainable business practices Nike is committed to securing intergenerational quality of life, restoring the environment, and increasing value for our customers, shareholders, and business partners" ("Environmental Commitment," n.d.). In 2009, Levi Strauss & Co. also stated its commitment to managing environmental impacts while remaining a profitable business in its environmental mission statement: "We will build sustainability into

everything that we do, so that our profitable growth helps restore the environment" ("Environmental Sustainability," n.d., ¶2). Rather than communicating about minimizing further damage to the environment, Levi Strauss & Co. expressed its belief that it could fix the damage that has already occurred and still remain profitable, which suggested that the company was taking a proactive stance on managing environmental impacts.

In addition to establishing their concern for protecting the natural environment, the companies discussed how they planned to minimize their impacts. The ways in which the companies minimized their impacts were described in subthemes that related to managing phases of the product lifecycle and getting employees involved in environmental efforts. The companies also presented information about the benefits of improving environmental practices which constituted another subtheme. Details about each subtheme are presented here followed by a discussion about how the apparel companies' communications about managing environmental impacts changed from 2001 to 2009.

Managing the Product Lifecycle

Within their website communications about CSR, Gap, Inc., Levi Strauss & Co., and Nike presented information about their efforts to reduce environmental impacts across the product lifecycle. The product lifecycle is made up of six stages including: design, materials selection, production processes, distribution, consumer care and product maintenance, and end-of-life (i.e., disposal) (Brown & Wilmanns, 1997). The companies' communications about the product lifecycle focused on four of the six stages: design, materials selection, production processes, and end-of-life.

Design

Product design – the first phase of the product lifecycle – was discussed by Gap, Inc. and Nike as a component of their efforts to manage environmental impacts. The role of product designers and how their decisions impacted other phases of the product lifecycle were evident in both companies' communications about design. Gap, Inc. stated on its 2009 website that seeking sustainable design was a priority for the company and described how textile designers could make choices about materials selection to influence the sustainability of products. The company explained how textile designers were searching for "interesting fabrics that [would] distinguish a garment and make it special" and would allow the designers to "create products that [were] fashionable and environmentally friendly at the same time" ("Sustainable Design: Exploring Sustainable Products," n.d., ¶1). Gap, Inc.'s statement suggested that the company did not have to compromise fashion or environmental sustainability of the products, but could have both simultaneously.

For Nike, the role of the product designers and how they incorporated sustainability principles into their designs was the basis for reducing the environmental impacts of the company's products. On its 2001 website, Nike stressed the importance of designers focusing on sustainability from the beginning of product development in a statement that read, "The very initial design stages [are] where changes have to start. That means having a different – sustainability oriented – mindset from the very beginning" ("Global: Environment Policy," n.d., ¶5). Nike also highlighted its focus on reducing environmental impacts though the use of design on its 2009 website. The more recent website contained information about Nike's design ethos that it labeled Considered

Design. The company described its Considered Design ethos as "a commitment to design sustainable products that solve environmental challenges without sacrificing performance" ("Considered Apparel," n.d. ¶3). The role of its designers in influencing other phases of the product lifecycle was highlighted in a statement on the website that read, "Nike's Considered ethos challenges designers to use environmentally preferred materials, reduce waste, create sustainable manufacturing processes and use innovation to reduce our overall impact" ("Nike Talks Trash," n.d., ¶9).

Materials Selection

All three companies included information about their efforts to use more sustainable materials in their products, which provided stakeholders with concrete examples of how the companies were taking action to minimize environmental impacts. The companies discussed the environmental benefits of using materials such as organic cotton, polyester from recycled plastics, and material from other recycled or reclaimed products. They also presented information about their products and product lines made with sustainable materials. For example, on its 2009 website, Nike presented the environmental benefits of its recent innovation in material selection found in the Nike Trash Talk, a performance basketball shoe made from manufacturing waste. An excerpt from the website read:

> The shoe tackles the issues of sustainability and environment by answering the question, 'What do you do with waste being created during footwear manufacturing?' Scrap from the factory floor is being salvaged from its landfill destination where these materials can take hundreds of years to break down. Now, the wear and tear of these materials will be in the court not the cutting room floor. ("Nike Talks Trash," n.d., ¶4).

This quote from Nike gave stakeholders insight into the process the designers engaged in to solve environmental problems. In the case of the Nike Trash Talk, the designers

creatively found a way to turn potential landfill waste into a sellable product. Featuring

examples such as this one gave stakeholders insight into the level to which Nike was

innovating to solve environmental issues. On Gap, Inc.'s 2009 website the company

stated its understanding of the negative environmental impacts of conventionally grown

cotton and provided an example of how it shifted to using more sustainable materials in

its eco-friendly collection:

> By looking into fabrics made of materials other than conventionally grown
> cotton, the [design] team can create products that are fashionable and
> environmentally friendly at the same time. For example, last year, Banana
> Republic launched its eco-friendly Green Collection of clothing featuring
> clothing made from bamboo, organic cotton and linen, soy/silk blends and
> other renewable and sustainable raw materials. ("Sustainable Design:
> Exploring Sustainable Products," n.d.)

In its statement about the Green Collection, Gap, Inc. explained how sustainable fabrics

could be both fashionable and better for the environment. On its 2009 website, Levi

Strauss & Co. presented information about the company's efforts to reduce

environmental impacts through the use of sustainable materials when it featured the

European eco jean, a product made with sustainable materials. A quote from the Levi

Strauss & Co. website about the making of the eco jean framed the company as an

innovator in terms of sustainable product development when it stated, "We began

experimenting with organic cotton and recycled denim in the early 1990s. In 2006 we

produced what we believe to be the first certified sustainable blue jeans" ("At Levi

Strauss & Co.," n.d., ¶3).

Production Processes

All three apparel companies communicated about their efforts to minimize the

environmental impacts from the production of their products on their websites. The

companies discussed environmental standards and regulations for factories. They also

discussed their efforts to eliminate the use of harmful substances in the production of

their products by creating lists of restricted substances and then taking measures to ensure

that factories did not use those substances. In a passage from Levi Strauss & Co.'s 2009

website, the company framed itself as a leader in managing environmental impacts when

it explained how it used and enforced production standards and restricted substance lists:

> In 1995, we were the first global apparel company to implement Global
> Effluent Guidelines for our suppliers, strict wastewater guidelines that all
> contract laundries and finishing facilities must meet. We also developed
> an industry-leading, comprehensive Restricted Substance list, part of our
> continuing efforts to ensure that our products are manufactured in a
> responsible and environmentally-sensitive manner. ("At Levi Strauss &
> Co.," n.d., ¶2)

Gap, Inc. also included information about managing the environmental impacts at this

stage of the product lifecycle by working with suppliers as well as other external

stakeholders. Gap, Inc.'s 2009 website contained statements about the company's

requirement that all factories develop an environmental management system. A quote

from Gap, Inc.'s 2009 website illustrated how the company sought to collaborate with

suppliers to help them implement the required environmental management systems:

> In 2005, all of Gap Inc.'s Vendor Compliance Officers received
> environmental management system training so they could help factories
> comply with this requirement. To ensure that factories understand the
> importance and benefits of a strong environmental program, our efforts
> currently focus on helping them develop and implement these systems.
> ("Environmental Impacts in Our Supply Chain," n.d., ¶2)

This passage suggested that Gap, Inc. was taking a leadership role by investing time and

money into working with suppliers to reduce their environmental footprint. Gap, Inc.

also discussed its efforts to reduce the impact of wastewater from denim laundries that

dyed denim products for the company. On its 2009 website, Gap, Inc. highlighted its

efforts to involve a variety of stakeholders to create an optimal wastewater management

program in a quote that read:

> [W]e have implemented a water quality program for all denim laundry
> facilities that handle our products. We also partnered with CH2M HILL
> to develop a program that measures denim laundries' effluent against
> Business for Social Responsibility's (BSR) Water Quality Guidelines. If a
> facility's effluent fails to meet BSR's strict standards, we prescribe
> corrective action steps to help it come into compliance. ("Environmental
> Impacts in Our Supply Chain: Wastewater Quality," n.d., ¶2)

Communicating about the involvement of multiple stakeholders gave the impression that

Gap, Inc. was utilizing a collaborative problem-solving approach to wastewater quality,

which, according to Halal (2001), is more effective at creating long-term solutions to

CSR issues.

Similar to the other two companies, Nike included information about enforcing

environmental standards at production facilities on its website in 2001 and 2009. In

addition to standards, Nike included details about how it involved stakeholders, such as

employees and factory workers, in the development of the company's own environmental

innovations in the production process. For example, on its 2001 website, Nike included a

story about an employee who developed a water-based solvent to replace the more

harmful petroleum-based solvent used in shoe production. The transition to the water-

based solvent was framed as beneficial to multiple stakeholders including the

environment, workers, factory managers, and Nike. "Replacing petroleum-based

solvents with water-based technology benefits everyone: It leads to better air quality,

more efficient production, safer working conditions, and significant cost savings. It's

what we call smart innovation" ("Sustainable Manufacturing," n.d.). Nike also discussed

its efforts to share the safer technology with other companies in the industry.

Communicating about sharing the technology with others may have conveyed the

impression that Nike was genuinely concerned for the environment in that the act of

sharing the technology could broaden Nike's contribution to reducing environmental

impacts from a single company's efforts to those of many companies.

End-of-life

Management of the end-of-life of products was not a major focus area of Gap,

Inc. or Levi Strauss & Co., but was emphasized by Nike on both its 2001 and 2009

websites. Specifically, Nike discussed its Reuse-A-Shoe program that was designed to

keep worn out athletic shoes from being discarded in landfills. Through this program,

athletic shoes of any brand are collected from consumers and shoes are separated and the

parts are ground into three types of substances that the company calls Nike Grind – Nike

Grind Rubber, Nike Grind Foam, and Nike Grind Upper. Nike Grind is then used to

make new products and sports surfaces such as basketball courts, tracks, and playgrounds

("Steve Nash and Nike," 2008, ¶¶8-10). Nike also highlighted its efforts to keep

manufacturing waste out of landfills when it presented information about its performance

basketball shoe – Nike Trash Talk – made primarily from manufacturing waste and

recycled materials ("Steve Nash and Nike," 2008).

Employee Involvement in Environmental Efforts

Employees were highlighted by the companies as an important stakeholder group

that could contribute to making environmental programs more effective. Employee

empowerment and participation was framed as essential for creating innovative solutions

to environmental issues. The companies described their efforts to empower employees to

make a difference in terms of the environment, which included: providing training on

sustainability issues, providing incentives for participation in environmental programs,

organizing volunteer opportunities that supported the environment, implementing

recycling programs at company facilities, and making experience with sustainability

principles part of job requirements. Nike confirmed its commitment to managing

environmental impacts in a passage from its 2001 website where the company described

the importance of employee commitment to sustainability. The text conveyed the idea

that the company believed that education about sustainability was essential for

empowering employees to make decisions that were better for the environment. It also

constructed the idea that employees were the driving force behind achieving

sustainability:

> [I]n order for Nike to become a sustainable business, all employees must commit to integrating principles of sustainability into their jobs. That's why learning about sustainability is the first step towards Nike's vision. The second is empowering employees with the tools of knowledge and inquiry so they can take action. ("Learning: The Problem? Taking Responsibility," n.d.)

This quote from Nike suggested that the company recognized that sustainability would

only result from a fundamental shift in the way all individuals in the company

approached their jobs. Similarly, Gap, Inc. constructed the notion that employees were

the integral stakeholder group in shaping the company's environmental policies and

practices:

> Because we believe that environmental considerations should be weighed when making business decisions, our employees are called on to shape our environmental policies. Our practice is led by Gap, Inc.'s environmental affairs team, which includes representatives from many areas of the company." ("Respecting the Environment," n.d., ¶4).

Gap, Inc.'s reference to its environmental affairs team also helped to convey its

dedication to this aspect of CSR and may have enhanced the company's reputation for

environmental stewardship. The company's willingness to devote human resources and

time to addressing environmental considerations could have further underscored the authenticity of Gap, Inc.'s commitment to minimizing environmental impacts.

The apparel companies also described their employees as sharing the companies' concerns for the environment. For example, on Nike's 2001 website, the company described employee commitment to the environment in an excerpt that read:

> Ordinary employees at Nike are doing extraordinary things for the environment. Whether it's leading a lunchtime discussion group, participating in a sustainability learning program, or developing a green technology, Nike people care about the planet and are showing that commitment through their actions at work. ("At Nike: Employees Who Make a Difference," n.d.)

Nike also reported that 700 employees were involved in specialized sustainability training, and over 200 employees voluntarily participated in discussions courses about integrating sustainability into their lives and jobs ("Global: Environment Policy," n.d.). Reporting about the number of employees involved in training and discussions suggested a significant time and resource investment, which highlighted the level of dedication from Nike and its employees in creating a sustainability-minded business culture.

Benefits of Environmental Practices

The apparel companies framed their efforts to reduce negative impacts on the environment as beneficial in a number of ways. Environmental efforts were frequently described as good for the environment and good for the companies' bottom lines. For example, Nike described both the environmental and monetary benefits of an energy-saving initiative on its 2001 website:

> Not only will these extra [energy-saving] efforts pay off with a healthier environment, but also with Nike's bottom line. Energy saving design features will result in an annual savings of 2,048,628 kWh/yr and 2270 therms of natural gas consumption. That adds up to $103,113 in energy savings per year. ("Where We Work: Building Smart," n.d., ¶4)

By measuring and explicitly disclosing the amounts of energy and money saved as a result of the company's initiative, Nike provided evidence that it was dedicated to transparency and that reducing environmental impacts could also be good for profitability.

The apparel companies also described environmental programs as beneficial to stakeholders such as employees and factory workers. For example, aspects of the alternative transportation programs provided by the companies were constructed as beneficial to employees. On its 2009 website Gap, Inc. described its preferential parking spaces for carpoolers and designated bicycle parking for cyclists as benefits for employees. The companies also described how improving indoor air quality in factories and reducing the environmental impacts of laundries created safer workplaces and safer communities for factory workers. On its 2009 website, Levi Strauss & Co. stated that it sought to "improve human and environmental health in communities where [the company had] a manufacturing presence" by adding specific standards to its Terms of Engagement (i.e., code of vendor conduct) for managing effluent generated from contract and owned-and-operated laundries ("Code of Conduct – Key Documents," n.d.). This quote from Levi Strauss & Co. served as an exemplar of how the companies framed their environmental practices as beneficial to factory workers and communities.

Changes in Communications about Managing Environmental Impacts from 2001 to 2009

One major change was apparent between the 2001 and 2009 website communications on the topic of managing environmental impacts among the three apparel companies. It appeared that the companies were more focused on managing environmental impacts in 2009 than in 2001 based on the amount of information

dedicated to discussing each company's environmental efforts as well as the how the

information was presented. Gap, Inc. devoted a single webpage to discussing

information about its efforts to manage environmental impacts in 2001 and dedicated six

pages to this subject in 2009. In 2001, Gap, Inc. provided information on its website

about the company's concern for the environment and briefly described several ways in

which the company sought to reduce its environmental impacts (e.g. improving

production practices, utilizing more sustainable building techniques, and reducing waste).

On its 2009 website, Gap, Inc. explained the company's environmental strategy in more

depth by breaking the discussion down into three major areas (i.e., energy conservation,

cotton/sustainable design, output/waste reduction), and by describing the ways in which

the company was working to reduce environmental impacts in each of the three areas. In

addition, the company showed greater commitment to managing environmental impacts

in 2009 by reporting its progress in terms of its environmental initiatives on the 2009

website, whereas it did not report progress on the 2001 website.

Of the three companies, Levi Strauss & Co. provided the least amount of

information about its management of environmental impacts on its websites. Even

though the company increased the amount of information it presented about its

environmental practices from 2001 to 2009, the company did not present a clear

environmental strategy on either website. Levi Strauss & Co.'s 2001 website contained

several statements about its environmental standards; however, the actual standards were

not listed in the content of the website and an environmental program was not discussed

in detail. Levi Strauss & Co.'s 2009 website featured a full page of information about the

company's efforts to gather information about its environmental impacts so that it could

develop a more comprehensive environmental strategy to address targeted issues. For example, the company discussed its effort to conduct lifecycle assessments of selected high-volume products in order to provide information about the environmental impacts of its goods. Levi Strauss & Co.'s discussion about evaluating its environmental impacts provided evidence that it was increasing its commitment to improving environmental practices, but that it was still in the beginning stages of developing a comprehensive environmental program. Also on its 2009 website, Levi Strauss & Co. discussed its efforts to reduce environmental impacts at the supplier level by implementing effluent guidelines, utilizing restricted substance lists, and by adding additional environmental requirements to its Terms of Engagement (i.e., vendor code of conduct). By communicating about how it involved external stakeholders (i.e., suppliers) in reducing environmental impacts, Levi Strauss & Company demonstrated its increased commitment to this aspect of CSR and also suggested that the efforts of multiple stakeholders were required to make an environmental program successful.

Of the three companies, Nike provided the most information about managing environmental impacts. Nike also was unique in that it reduced the number of web pages dedicated to discussing its efforts related to the environment from 2001 to 2009, whereas both of the other companies increased the number of pages. The reduction in the number of web pages, however, did not appear to reflect a decreased commitment to this aspect of CSR, but rather the company's commitment was illustrated through the types of initiatives it described on both its 2001 and 2009 websites (e.g., changing the business culture to be more sustainability-minded).

The focus of Nike's communications about managing environmental impacts shifted from 2001 to 2009. In 2001, the company discussed its actions on individual environmental principles by posing a problem and then presenting Nike's solution to the problem. For example, Nike discussed its efforts to reduce the amount of resources consumed in the production of its product packaging. Nike reported that it reduced the number of styles of boxes used to hold its products from 18 to 1, and that it redesigned the box so it could be constructed using a unique folded design that did not require heavy metal inks or glues ("Packaging: Raw Materials," n.d.). The company also dedicated a significant amount of information to discussing its Reuse-A-Shoe shoe recycling program and its Air to Earth environmental educational program for kids on its 2001 website. Both of these programs were examples of Nike extending its CSR efforts by engaging external stakeholders in its efforts to reduce impacts on the environment.

Nike's communications about minimizing environmental impacts also changed from 2001 to 2009 and reflected new developments in the company's approach to this aspect of CSR. In 2009, Nike dedicated about half of its communications related to environmental impacts to discussing its Considered Design ethos and product lines. The company explained Considered Design as its approach to creating sustainable, yet performance-oriented products and featured a number of products designed using the Considered ethos. In addition, on its 2009 website (compared to its 2001 website) Nike was more specific about what constituted environmentally preferred materials (EPM) and provided detailed information about materials that met its sustainability requirements. The company also featured some of its efforts to reduce environmental impacts that were unique among the three companies, such as donating excess computer processing

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capacity to research institutions and striving to execute a sustainable running race event

(e.g., minimizing waste, encouraging race participants to use public transportation,

utilizing online registration to minimize paper use). Also, on Nike's 2009 website the

company discussed its efforts to influence the U.S. government to take action on

environmental issues. For example, Nike published information on its website about how

it joined with four other businesses (i.e., Levi Strauss & Co., Starbucks, Sun

Microsystems, and The Timberland Company) to form a coalition called Businesses for

Innovative Climate and Energy Policy (BICEP): "The coalition's goal is to work directly

with key allies in the business community and members of Congress to pass meaningful

energy and climate change legislation" ("Nike & BICEP Partner to Work on Climate

Change," n.d., ¶9). Nike's communications about its efforts as a member of BICEP

further illustrated its commitment to managing environmental impacts by collaborating

with influential stakeholders such as prominent businesses and the U.S. government.

Diversity

Diversity was framed as a component of CSR within the website communications

of Gap, Inc., Levi Strauss & Co., and Nike. A statement from Nike's Chief Financial

Officer, Don Blair reflected the view that diversity is an important part of being socially

responsible, "Certainly diversity is one of the hallmarks of good corporate citizenship"

("What We're Saying," n.d., ¶1). In order to facilitate data coding and analysis, diversity

was conceptualized as a company's formal diversity program or as a commitment to

promoting diversity among employees, suppliers, and/or consumers. Diversity has not

typically been identified in previous research as a component of CSR that companies

have communicated about on their websites. One exception was Maignan and Ralston

(2002); these researchers found that companies included information about the provision of equal opportunities for employees and suppliers on their corporate websites.

All three apparel companies defined diversity on their websites. For example, on its 2001 website, Gap, Inc. acknowledged that diversity had various meanings and then presented the company's definition in a statement that read, "For Gap, Inc. [diversity] means reflecting the communities and customers we reach every day – in every aspect of our business" ("Diversity: Diversity Means Different Things," n.d.). With its conceptualization of diversity, Gap, Inc. implied that one of the company's responsibilities was to "take the role of the customer" in order to understand the customers' needs and serve them better. Levi Strauss & Co. also suggested that "taking the role of the customer" was essential to its business operations, "our company workforce mirrors the marketplace, in its diversity, helping us to understand and address differing consumer needs. We value ethnic, cultural and lifestyle diversity. And we depend and draw upon the varying backgrounds, knowledge, points of view and talents of each other" ("Values and Vision: Empathy," n.d., ¶10). Here, Levi Strauss & Co. framed differences among employees as assets that enabled the company to operate successfully.

On its 2001 website Nike described diversity as the foundation that would "elevate" the company to greater success:

> What do we mean, elevate? The word itself means to improve morally. To lift up intellectually or culturally. Exhilarated. This is the state of mind diversity should embody. We're moving beyond how most view diversity by not focusing on what makes us different. But on what makes us better. Diversity is our foundation, and it tells you and the rest of the world where we're going. Elevate is how we'll get there. ("Elevate," n.d., ¶2)

In this passage, Nike framed itself as unique in terms of how it viewed diversity – not focusing on how employing diversity makes it different, but better. This implied that

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Nike viewed diversity as a way to position the company to reach greater heights (i.e., achieve loftier business goals). In addition to presenting definitions of the concept on their websites, Gap, Inc., Levi Strauss & Co., and Nike also engaged in discussion of diversity that centered around two subthemes: efforts to promote diversity among stakeholders, and the benefits of employing diversity programs. Each subtheme is discussed here followed by a discussion about the changes in the communications about diversity on the websites from 2001 to 2009.

Striving for Diversity among Stakeholders

All three companies communicated on their websites about their efforts to promote diversity among three stakeholder groups: employees, suppliers, and consumers. Initiatives to improve diversity in the company workforce often were described in terms of equal opportunity employment and internal programs designed to promote appreciation for differences among employees (e.g., Nike's Employee Networks, which were designed to bring attention to the unique needs and attributes of specific underrepresented communities such as disabled employees and minorities).

The three apparel companies discussed their efforts to ensure equal opportunities for employees by establishing formal policies or by taking actions to promote acceptance of differences. For example, both Gap, Inc., and Nike mentioned on their websites that they were equal opportunity employers and had policies to encourage diversity in hiring practices. On its 2001 website, Gap, Inc. described its implementation of an equal opportunity employment policy as, "simply the right thing to do" (Working At Gap Inc., n.d., ¶5). Gap, Inc.'s statement suggested that it voluntarily adopted equal opportunity policies giving stakeholders the impression that the company was proactive in its

diversity efforts. Levi Strauss & Co. provided an example of how it promoted acceptance of differences on its 2009 website when it described its efforts to desegregate its factories in California in the 1940s ("Values and Vision: Integrity," n.d.). Levi Strauss & Co. also explained how desegregating factories in the 1940s was against the cultural norms for the time, and thus helped to set the foundation for their current reputation as a leader in diversity practices.

Internal programs to promote acceptance and appreciation for diverse groups were described by all three companies. For example, Nike highlighted its commitment to diversity by featuring information about its internal Employee Networks on its 2001 and 2009 websites. The Employee Networks were "designed to focus attention on important communities within Nike" ("Diversity: Moving Toward Greater Diversity, n.d.," ¶1). The 2009 website listed six networks including: Native American Employee Network; Latino Employee Network; Gay, Lesbian, Bisexual, Transgender & Friends Employee Network; Disabled Employee Network; Asia Pacific Employee Network; and Black Employee and Friends Network (BEN) ("Diversity: Moving Toward Greater Diversity," n.d.). The Networks served several purposes: they acted as support groups and networking places for their community members, they advocated for their community members (e.g., working with HR to identify and procure qualified African American candidates for jobs at Nike), and they engaged in activities to create awareness and appreciation for the group's unique characteristics. By communicating about how it supported the formation of groups designed to represent specific communities within the organization, Nike was acknowledging that each group had individual characteristics that made it unique and that bringing attention to those characteristics could be beneficial to

all members of the company in that it would help them to "improve morally, [and to] lift [them] up intellectually [and] culturally" ("Elevate," n.d., ¶2).

Initiatives to improve diversity among suppliers also were described on the websites of Levi Strauss & Co. and Nike. Communications on the subject of supplier diversity described each company's efforts to increase the number of minority and women-owned enterprises that produced products for the companies. An excerpt from Nike's 2001 website provided the company's justification for encouraging business relationships with minority and women-owned suppliers:

> We encourage partnerships with minority and women-owned enterprises and understand the importance of building stronger ties in our communities. Given the shifting demographics of the U.S. population, staying in touch with community needs is essential to forecasting future trends. These demographics present a real opportunity for Nike to implement strategies that will impact the quality of our future. Minority and women-owned businesses are important to maintaining the economic viability of the communities in which they operate. Building long-range strategic partnerships to diversify our company's supplier base is critical to sustaining long-term growth. ("Our Supplier Diversity Initiative," n.d.)

Both Levi Strauss & Co. and Nike explained the certification processes required to be considered a minority or women-owned business and provided avenues on their websites for minority and women-owned businesses to register with each company's supplier database. The inclusion of supplier diversity information on Levi Strauss & Co. and Nike's websites implied that the companies viewed utilizing diverse suppliers as a way to improve their abilities to meet customer needs and achieve business goals. Further, communications about selecting suppliers based on diversity characteristics suggested that the companies could use their corporate buying power to make an impact on the future of the industry in that a greater number of diverse companies would be participating in the manufacturing of apparel goods.

Gap, Inc., Levi Strauss & Co., and Nike also communicated about consumers as a stakeholder group that the companies considered in their diversity efforts. Specifically, the companies described consumers as part of their anti-discrimination policies and also described their efforts to appeal to diverse consumer bases through their marketing practices and product offerings. Gap, Inc. mentioned consumers as part of its anti-discrimination policy on its 2001 and 2009 websites:

> At Gap Inc., we work hard to make sure that we treat our customers – and each other – with integrity and respect, regardless of appearance, skin color, gender, or any other such distinction. We have zero tolerance for discrimination of any kind. ("Diversity: Our Policies: Zero Means Zero," n.d.)

Communications about Gap, Inc.'s zero tolerance policy illustrated for stakeholders that the company was willing to reinforce its commitment to diversity by creating formal policies to combat discrimination.

On its 2009 website, Levi Strauss & Co. cited two examples of its early efforts to appeal to diverse consumers through marketing practices. In one, the company stated, "As early as1926 in the United States, the company advertised in Spanish, Portuguese and Chinese, reaching out to specific groups of often-neglected consumers" ("Values and Vision: Empathy," n.d., ¶4). In another example, Levi Strauss & Co. described how in 1968 the company won the "Governor's Committee Media/Advertising Award from New York State Office of Advocates for the Disabled for [its] positive portrayals of disabled people in its '501 Blues' television ads" ("Corporate Social Responsibility at Levi Strauss & Co.," n.d., ¶3). The inclusion of these examples on Levi Strauss & Co.'s website demonstrated how the company extended its diversity considerations into its marketing efforts and also suggested that the company's commitment to under-represented consumers was an important part of its history.

Nike's 2001 and 2009 websites included communications that reflected efforts by the company to appeal to specific consumer groups such as women and Native Americans. The 2001 website contained information about an initiative designed to appeal to "'everyday' women athletes" through an integrated approach that included products designed for women as well as marketing communications via multiple channels (i.e., websites, advertisements, and a custom-published magazine) ("New Nike Campaign Celebrates 'Everyday' Women Athletes," 2001). The product design and marketing efforts were designed to encourage inclusiveness and expand the definition of "athlete" for women who might not have viewed themselves as athletes previously.

On its 2009 website, Nike featured information about its Air Native N7 shoe designed to address the unique fit and width requirements of the Native American foot ("Nike Unveils First of its Kind Performance Shoe," 2007). The company also described how the profits from the shoe went to support programs designed to "challenge and address some of the specific health and wellness issues that exist within Native American communities" ("Nike Unveils First of its Kind Performance Shoe," 2007, ¶4). This example demonstrated the depth of Nike's commitment to diversity in that it conveyed how Nike invested product development, philanthropic, and marketing resources to being inclusive and helping a segment of its customer base with distinctive needs.

Benefits of Diversity

The companies described their diversity efforts as beneficial in that the programs enabled the firms to influence employee performance, increase innovation, appeal to more stakeholders, act responsibly, and ultimately increase their bottom lines. On Gap, Inc.'s 2009 website, the company described its diversity commitment as a way to ensure

optimal employee performance in a quote that read, "We're committed to maintaining an

engaging and inclusive culture that values each employee's unique ideas and

contributions. This means respecting and encouraging diversity – so that our employees

can be their best every day" (Diversity: Our Approach, n.d., ¶1). On Levi Strauss &

Co.'s 2009 website, profit, responsibility, and stakeholders were all mentioned as reasons

that the company promoted supplier diversity:

> We believe that a commitment to developing and protecting the diversity
> of our supplier base ensures that our procurement policies align with our
> corporate values, further our commitment to solid corporate citizenship,
> and strengthen relationships with key stakeholders who also value
> diversity. (Levi Strauss & Co. Supplier Diversity, n.d., ¶2).

Similar justifications for diversity policies were expressed by Nike. On its 2009 website,

Nike explained how it polled employees worldwide about the meaning of diversity and

reported finding that employees consistently articulated that diversity was good for

business in four ways:

1. Diversity drives recruitment of the most dynamic people.
2. Diversity enriches the creativity and innovation that shapes the brand.
3. Diversity grows competitive advantage.
4. Diversity heightens the stature and belief in the brand and within our
   culturally diverse customer base. ("Diversity & Inclusion: Overview,"
   n.d., ¶6).

Based upon the employee input, Nike also developed a diversity vision that read, "Nike's

vision is for every team to be high-performing, diverse and inclusive" ("Diversity &

Inclusion: Overview," n.d., ¶1). Nike's decision to involve employees to define diversity

and create its diversity vision represented the company's commitment to being inclusive

and also illustrated how it engaged stakeholders in shaping its CSR programs. Engaging

stakeholders in the formation of CSR efforts is advantageous in that it helps the company

to better understand the needs of stakeholders and encourages new developments in

social responsibility (AccountAbility, 2005).

Changes in Communications about Diversity from 2001 to 2009

Moving from 2001 to 2009, the diversity efforts of the companies appeared to

become more multifaceted as additional aspects of their diversity efforts were described

on the 2009 websites. For example, in 2001 and 2009, Gap, Inc. concentrated on

explaining how it was an equal opportunity employer. In 2009, however, the company

also discussed how the Gap Foundation issued grants to organizations such as The United

Negro College Fund and the National Association for Asian Professionals that were

designed to promote diversity outside the company ("Money: Our Grant Making

Strategy," n.d., ¶5). In 2001, Levi Strauss & Co. made statements about valuing diversity

on its website and also discussed its efforts to combat racism. On Levi Strauss & Co.'s

2009 website, the company communicated about a broader approach to diversity when it

explained the company's employee and supplier diversity programs and how both

programs together helped the company serve a diverse customer base:

> To understand and address differing consumer needs, drive innovation and
> achieve our goals, we employ and mentor a diverse workforce at all levels
> of the organization. We value and depend on diversity, and we respect,
> embrace and draw upon the varying backgrounds, knowledge, points of
> view and talents of each other. ("Diversity & Inclusion at Levi Strauss &
> Co.," n.d., ¶2)

This quote represented Levi Strauss & Co.'s view that embracing diversity enabled the

company to achieve optimal business results. Nike also broadened its communications

about the company's diversity efforts from 2001 to 2001. In both years the company

communicated about its employee diversity programs, supplier diversity programs,

efforts to appeal to diverse consumers, and also presented information about the internal

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team that was dedicated to diversity issues. Nike's 2009 website contained information

not present on the 2001 website about additional diversity programs that targeted specific

underrepresented groups such as women and minorities. The 2009 communications

about Nike's efforts to focus on women and minorities suggested an increased emphasis

on those two groups (compared to 2001).

Accountability

In their website communications, Gap, Inc., Levi Strauss & Co., and Nike

demonstrated their efforts to be accountable for their business operations and thereby

demonstrated genuine commitment to their CSR policies and practices. For coding and

data analysis purposes, accountability was conceptualized as reporting of CSR results or

efforts to verify that the company was acting responsibly and progressing toward CSR

goals. Reporting results of CSR initiatives and describing the specific approaches or

methods that the companies used to verify their actions showed evidence of the

companies' dedication to social responsibility. According to Clarkson (1995), measuring

and reporting the results of CSR initiatives demonstrates a company's level of

commitment to a particular CSR issue. The presence of reporting about a company's

progress in achieving a CSR initiative on its website is evidence that the company is

devoted to that particular CSR issue, whereas the absence of reporting suggests that the

company is less devoted (Clarkson, 1995).

Content related to the accountability theme was coded into two subcategories,

reporting of CSR results and checks and balances of CSR practices. The companies

reported on their CSR programs within the content of their websites as well as in formal

CSR reports. Contents of the CSR reports were not analyzed because the reports were

only available as downloadable documents or through separate websites. In addition to reporting, the companies discussed the ways in which they involved stakeholders to provide checks and balances in order to verify the ethical nature of their CSR efforts as well as to ensure progress toward CSR goals. Discussion about the checks and balances appeared to be included to provide additional credibility for each company's efforts and to demonstrate commitment to social responsibility issues. Further details about reporting and checks and balances are discussed here followed by a discussion about changes in communications about accountability on the companies' websites from 2001 to 2009.

Reporting of CSR Results

When reporting about the outcomes of their CSR initiatives on their websites, Gap, Inc., Levi Strauss & Co. and Nike frequently highlighted their successes. In one example from the current analysis, Gap, Inc. highlighted its progress in reducing energy consumption. On its 2009 website, Gap, Inc. explained that it utilized a computerized energy management system to reduce energy use in stores by 12 percent from 2003 to 2007 ("Conserving Energy," n.d.). Gap, Inc.'s explicit disclosure of the results of its energy conservation initiative provided substantial evidence to stakeholders that the company was making progress in reducing environmental impacts and saving the company money.

Levi Strauss & Co. also highlighted the positive impacts of its CSR efforts on its 2009 website when the company reported information about an organization called the Asia Foundation that it funded through grants:

> [T]he project has educated more than 250,000 migrant women workers in
> China on their workplace rights, financial literacy and basic health care.

With funding from the Levi Strauss Foundation, the Asia Foundation also launched the first legal aid organization focused solely on migrant workers in the Pearl River Delta, where most of the manufacturing in China occurs. ("Our Approach: The Community Level," n.d., ¶4)

By reporting how migrant women workers benefited from this program, Levi Strauss &

Co. emphasized the ways in which the company helped to improve the lives of women

who may not have had access to services such as basic health care and legal and financial

council if the program did not exist. In addition, Levi Strauss & Co. illustrated that the

company considered migrant women workers to be an important stakeholder group to

support through its philanthropic efforts.

Nike also reported on progress toward its CSR goals throughout its websites. In

2001, Nike included a section on its website titled, "A Glance at Nike's Challenges and

Successes of Corporate Responsibility Initiatives," through which the company reported

its progress toward meeting social responsibility goals related to its manufacturing

practices set by the company's CEO, Phil Knight, in 1998. Manufacturing issues such as

minimum age limits for factory workers, indoor air quality in factories, and monitoring

practices were discussed ("A Glance at Nike's Challenges and Successes," n.d.).

Reporting on its progress in a dedicated section of the website may have added credibility

to the company's efforts and highlighted its commitment to improving manufacturing

practices. On Nike's 2009 website, the company included information about its move

toward incorporating more organic cotton into its products. After establishing the

benefits of organic cotton over conventionally-grown cotton, Nike described its efforts to

use more organic cotton in its products:

Since 1997, when we purchased 250,000 pounds of certified organic cotton for use in our Fall 1998 apparel products, we have steadily increased our reliance on organic cotton. Our best estimates for 2007 show that more than 9 percent of the cotton we used globally was organic,

representing approximately 11,000,000 pounds of organic cotton fiber; this figure makes Nike among the top two retail users of organic cotton in the world (according to the Organic Exchange). (Consider Your Choices. Consider the Impact: Organic Cotton, n.d., ¶2)

In this example of reporting, Nike demonstrated its commitment to increasing the use of organic cotton and also established itself as a leader in the industry in terms of using environmentally-preferred materials. In addition, Nike's explicit statement about the growth in pounds of organic cotton use is an example of transparency in the company's communications about CSR.

Although the majority of reporting focused on the progress that the companies made toward achieving their CSR goals, some reporting described the challenges that the companies faced as they sought to be socially responsible in their business policies and practices. For example, on Nike's 2001 website, the company presented information about the challenges it encountered when increasing the minimum age requirement for workers in factories that produced Nike products. Nike increased the age requirements to 18 for footwear and 16 for apparel, accessories, and athletic equipment. Nike subsequently reported that, "One challenge Nike has faced is that in some countries where factories produce Nike products, age verification documents are often easily forged or altered and in some cases, basically non-existent" ("A Glance at Nike's Challenges and Successes," n.d., ¶4). Reporting about the challenges and opportunities Nike faced around manufacturing practices highlighted for stakeholders the complexity of implementing social responsibility initiatives.

In an example from Gap, Inc.'s 2009 website, the company described its difficulties with a factory rating system it developed to help the company determine which factories were the best at complying with Gap, Inc.'s Code of Vendor Conduct.

The rating system took into account the number of code violations, the types of Code

violations, and how quickly violations were resolved. A quote about the rating system

read:

> Our factory rating system has improved with experience. When we first
> evaluated the [factory rating] results in mid-2003, we found the results did
> not accurately reflect factory performance. So, we revised the metrics,
> expanded the scale and introduced new measurements according to the
> severity of the issue. ("Rating Factories: Ongoing Challenges," n.d., ¶1).

The Gap, Inc. example illustrated how reporting about the challenges the companies

encountered added to their credibility because it allowed stakeholders to see that

implementing CSR initiatives was a process that required continual improvement. In

addition, Gap, Inc. constructed the impression that the company was dedicated to

evaluating the effectiveness of its practices and to making improvements when the

company discovered shortcomings.

Checks and Balances of CSR Efforts

Another way the companies communicated about their efforts to be accountable

in terms of CSR practices was to describe the involvement of stakeholders or the

employment of systems designed to ensure that CSR practices were in line with company

goals and stakeholder expectations. The involvement of stakeholders and/or the

employment of verification systems were coded as "checks and balances" in the present

analysis. Examples of checks and balances described on the websites included: third

party evaluations of CSR practices, hotlines for stakeholders to use to report violations of

codes of conduct, actions taken by activist groups to influence company actions, and

internal policies or organizational structures designed to ensure execution of CSR

initiatives. Descriptions of the checks and balances used by the companies to ensure

proper execution of their CSR initiatives implied that the companies were serious about

CSR efforts and committed to continuous improvement. For example, a quote from Gap, Inc.'s 2009 website explained how the company valued information obtained from external evaluations of its CSR efforts because it allowed them to identify areas for improvement and to demonstrate the company's desire to be accountable for its practices:

> We rely on external perspectives of our social responsibility program to help us identify ways to improve. External organizations challenge us with different goals, identify new or different ways in which we can enhance our program, and hold us accountable for results. ("External Evaluations," n.d., ¶1)

Gap, Inc. then went on to describe the findings from the external evaluations of its social responsibility programs performed by Social Accountability International (SAI) and Verité. According to Gap, Inc.'s website, SAI was known for its expertise in management systems, and Verité was known for its "expertise in social compliance auditing, training, and analysis" ("External Evaluations," n.d., ¶2-3). The company reported a summary of the evaluations that included both praise for the company's efforts as well as suggestions for improvement. Gap, Inc. also presented its action plan that was based on the recommendations from these two external organizations. Presenting information about the company's desire to have its CSR policies and practices evaluated and critiqued by external organizations, and subsequently reporting the results on their website, demonstrated Gap, Inc.'s desire to work with stakeholders to improve its CSR programs as well as its dedication to continued improvement. In addition, because the evaluations were conducted by outside organizations, the results may have appeared more objective to stakeholders and thus added to the credibility of Gap, Inc.'s reporting.

Levi Strauss & Co. demonstrated how it encouraged stakeholders, including employees, to get involved in providing checks and balances for ethical conduct within

the organization when it described its Ethics and Compliance Reportline. A description

of this report method read:

> [The] Ethics and Compliance Reportline allows LS&CO employees
> worldwide to report ethics concerns anonymously, and company policies
> strictly prohibit retaliation against anyone for raising or helping to address
> any issue related to the Worldwide Code of Business Conduct or the
> Global Anti-Bribery and Anti-Corruption Policy. ("Ethics," n.d., ¶4)

Describing an avenue for employees to report violations illustrated how Levi Strauss &

Co. sought to create an environment where employees felt their concerns would be heard

and also demonstrated that it expected employees to uphold the company's code of

ethics.

Involving stakeholders, such as activists, in the evaluation of CSR programs was

also presented as a way to improve social responsibility practices and thus to quell

activists' concerns. For example, on its 2001 website Nike identified university students

as a stakeholder group that was highly concerned about the company's labor practices

and was likely to engage in activities such as protests and sit-ins to express their views.

Nike engaged the stakeholder group by recruiting and paying for 16 university students to

travel to locations all over the world and evaluate the monitoring processes at factories

that produced collegiate and university licensed products for the company. Nike then

reported the uncensored findings from the student visits and also presented an action plan

based on the feedback from the students on the company's website. Nike's efforts to

engage a potentially adversarial stakeholder group in evaluating its practices made the

company appear confident that it was doing everything possible to improve its CSR

programs. In addition, Nike seemed to value the feedback of its harshest critics, and

demonstrated commitment to employing a stakeholder-centered approach to CSR by

involving the students in its accountability efforts.

Changes in the Communications about Accountability from 2001 to 2009

Changes in communications about accountability varied across the companies. Gap, Inc. and Levi Strauss & Co. appeared to focus more on demonstrating their efforts to hold themselves accountable on their 2009 websites than on their 2001 websites. This was evidenced by an increase in the amount of measuring and reporting about their CSR initiatives on the 2009 websites. In addition, Gap, Inc. and Levi Strauss & Co. provided more description of their efforts to work with stakeholders in order to provide checks and balances of the companies' CSR policies and practices on their 2009 websites than they did on their 2001 websites. Nike, on the other hand, decreased the amount of communications about accountability on its 2009 website compared to its 2001 website.

Of the three companies, Gap, Inc. demonstrated the greatest change in the quantity of communications about accountability between 2001 and 2009. Gap, Inc.'s 2001 website described CSR initiatives, but did not provide evidence that the company was measuring or reporting results from its social responsibility programs. The 2001 website also did not discuss efforts to evaluate CSR policies and practices through the use of checks and balances. Gap, Inc's 2009 website, however, did include reporting as well as discussion about checks and balances. An example of reporting from the company's 2009 website was a list of all the organizations that received grants through the Gap Foundation, including the monetary amounts given to each recipient. The 2009 website also explained how Gap, Inc. worked with external stakeholders to evaluate its labor practices as well as some of its environmental practices. The increased amount of communications about accountability on Gap, Inc.'s 2009 website made it appear as if

the company was more focused on ensuring the success of its CSR initiatives at the time than it was in 2001.

Levi Strauss & Co. communicated about accountability efforts on both its 2001 and 2009 websites. Levi Strauss & Co. was the most consistent between the two years in terms of the amount of communications about accountability, although the amount did increase slightly from 2001 to 2009. In both years, the company reported on the impacts of its philanthropic and labor programs and included discussions about involving external stakeholders to provide checks and balances of its labor practices. In 2009, Levi Strauss & Co. also included information about evaluations of the company's environmental impacts, which demonstrated a commitment by the company to expand its CSR program to encompass broader issues in social responsibility. The fact that Levi Strauss & Co. featured information about its accountability efforts on both its 2001 and 2009 websites made the company appear as if it had a well-established CSR program and was dedicated to continuous improvement of its CSR efforts.

Within Nike's communications about accountability, three notable changes occurred. First, Nike was the only company in the sample that decreased the amount of communication about accountability on its 2009 website compared to its 2001 website. Second, based on changes on the amount of reporting on each CSR issue, Nike appeared to emphasize different aspects of CSR in 2001 than 2009. Nike's 2001 website contained a significant amount of reporting related to its labor practices and philanthropy efforts, but less on its environmental efforts. Nike's focus appeared to shift in 2009 because its reporting on labor practices decreased, its reporting on philanthropy remained relatively consistent, and its reporting on environmental practices increased; suggesting that, in

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terms of CSR, Nike was primarily concerned about labor practices in 2001 and has more

recently become concerned about environmental practices. This shift in focus may

reflect the fact that Nike was addressing CSR issues based on the concerns most

prevalent to external stakeholders at the time. Third, Nike emphasized checks and

balances less on its 2009 website than its 2001 website. In 2001, the company provided

several examples of involving stakeholders to evaluate its labor practices and

acknowledged the importance of incorporating stakeholder feedback to improve CSR

initiatives. A quote by Nike's CEO, Phil Knight, from its 2001 website represented

Nike's view about the benefits of engaging stakeholders, "'All the feedback and

engagement [with stakeholders] has made Nike a better company'" ("On Third

Anniversary," 2001, ¶3). In 2009, Nike mentioned the use of hotlines for employees and

factory workers to report ethics violations. The company also described how it

established various groups within the company to "ensure that the Company's

management and employees [operated] in a legal and ethically responsible manner"

("Corporate Governance Guidelines," n.d., ¶2). The company did not, however,

explicitly discuss the use of external stakeholders to evaluate its social responsibility

efforts on the 2009 website, which could suggest that the company was relying more on

the engagement of internal stakeholders to assess CSR policies and practices.

Recognition of CSR Efforts

The final theme in communications about CSR that was identified in this analysis

was recognition of CSR policies and practices by third-parties. For data coding and

analysis purposes, recognition of CSR efforts was conceptualized as: lists or descriptions

of awards/recognitions, press releases published by the company about

awards/recognitions they received, articles written by third-parties that included praise

for the company's ethical practices, and testimonials from external stakeholders

regarding the company's CSR initiatives. Recognition of CSR efforts was not identified

by previous researchers as a theme in website communications about CSR.

Presenting recognitions by third-parties for their CSR efforts constructed Gap,

Inc., Levi Strauss & Co., and Nike as leaders in terms of social responsibility. Gap, Inc.

presented information about acknowledgements it received for CSR efforts in the form of

a chronological list of recognitions on its 2009 website. In one example, Gap, Inc.

explained how it earned top ratings for its social responsibility practices from *Ethisphere*

Magazine, a publication whose stated mission was to illuminate the correlation between

social responsibility and profit ("Ethisphere Magazine Mission Statement," n.d., ¶1):

> Gap, Inc. was chosen by *Ethisphere Magazine* as one of the World's Most
> Ethical Companies in recognition of the company's commitment to ethical
> leadership and corporate social responsibility. Thousands of companies
> were examined and less than 100 were selected. In addition, the
> Ethisphere Council gave Gap, Inc.'s Code of Business Conduct an 'A'
> grade – the only retail company to receive this grade. ("Recognition," n.d.,
> ¶9)

Explaining how Gap, Inc. was selected from "thousands" of companies as one of the top

100 framed the company as an elite performer in social responsibility. Discussing how it

was the only retail company to receive an "'A' grade" for its code of conduct, further

differentiated Gap, Inc. from other brand name apparel retailers.

An example from Levi Strauss & Co.'s 2001 website positioned the company as a

leader in CSR by describing how it was recognized for its efforts to educate workers

about AIDS:

> Levi Strauss & Co. has played a leadership role in educational programs
> and policies regarding AIDS in the workplace. The company has received
> numerous awards and recognitions for its efforts to combat the HIV

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epidemic. In 1997 it received the first National Business and Labor
Award For Leadership on HIV/AIDS form the United States Centers for
Disease Control. ("Business Operations: Corporate Social
Responsibility," n.d., ¶5)

This recognition highlighted the breadth of Levi Strauss & Co.'s employee-related CSR

efforts. In this case, the company incorporated issues that were important to employees

into their CSR program and became leaders in AIDS education as a result. Levi Strauss

& Co. also described third-party acknowledgements for its HIV/AIDS education efforts

on its 2009 website. For example, the company described how in 2007 the "San

Francisco AIDS Foundation [recognized] LS&CO. with its prestigious Leadership Award

for more than 25 years of corporate commitment to the fight against HIV/AIDS"

("Corporate Social Responsibility at Levi Strauss & Co.," n.d.). This recognition of Levi

Strauss & Co. helped to convey the company's commitment to the cause as genuine and

meaningful because it specifically highlighted the length of time the company had been

involved in the search for a cure for HIV/AIDS.

In addition to the discussion about formal awards and recognitions that Nike has

received for its social responsibility initiatives, the company also included testimonials on

its 2001 website to highlight stakeholder approval of its CSR programs. For example,

Nike included testimonials from suppliers regarding Nike's diversity efforts. One quote

from a supplier read:

'Nike has demonstrated a genuine desire to fully embrace Diversity and
explore the possibility of fostering business relationships with minority
and women-owned business firms. This was recently demonstrated at the
Nike World Headquarters campus in February 2000 at the Supplier
Diversity Business Fair.' ("What They're Saying," n.d., ¶2)

In this quote, the supplier's positive perception of Nike's diversity efforts (i.e., hosting

the Supplier Diversity Fair) suggested that the company effectively engaged the minority

and women-owned suppliers and improved its reputation as a result. Displaying the supplier's feedback about Nike's diversity initiatives also illustrated that the company was soliciting feedback from stakeholders about its CSR policies and practices, which constructed Nike as committed to continued improvement.

Changes in Communications about Recognition from 2001 to 2009

Gap, Inc. and Levi Strauss & Co. increased the amount of communications about recognitions for their CSR efforts on their 2009 websites (as compared to their 2001 websites). Gap, Inc. was unique among the three companies in that it did not discuss recognition for its CSR efforts on its 2001 website, but did provide an extensive list of awards and recognitions it received for CSR on its 2009 website. Levi Strauss & Co. included a list of awards and recognitions on both its 2001 and 2009 websites; however, the 2009 list was longer because it encompassed more years. Levi Strauss & Co. also featured recognitions by third-parties for its social responsibility efforts throughout the CSR content on its websites in both years. For example, in 2001 Levi Strauss & Co. described awards it received for diversity efforts and for its code of conduct, and in 2009 the company described recognitions it received for philanthropic efforts.

Nike included elements of recognition on its 2001 websites that were not present on its 2009 website. For example, Nike's 2001 website included stakeholder testimonials related to its supplier diversity program and its environmental education program, Air to Earth. Stakeholder testimonials were not presented on the 2009 website, which could reflect a change in the company's approach to demonstrating credibility that was less focused on individual stakeholders. In addition, Nike included articles published by external media about its CSR efforts on its 2001 website that were not present on the

2009 website. In many of the articles on the 2001 website, the company was praised for its progress in terms of CSR, especially as it related to labor practices. The exclusion of articles on the 2009 website connoted that the company had become less concerned about demonstrating external stakeholder approval of its labor practices. Both Nike's 2001 and its 2009 websites did, however, contain lists of awards and recognitions the company received for its CSR policies and practices. The 2009 list was more extensive than the 2001 list because it encompassed a greater number of years.

CHAPTER FIVE: DISCUSSION, CONCLUSIONS AND RECOMMENDATIONS

The purpose of this study was to gain an understanding of what apparel

companies, Gap, Inc., Levi Strauss & Co., and Nike, communicate about CSR policies

and practices on their corporate websites and how such communications have evolved

from 2001 to 2009. Findings from this study are discussed in relation to three research

questions:

RQ1.   What themes can be identified within Gap, Inc.'s, Levi Strauss & Co.'s,

and Nike's corporate website communications related to CSR? How are

the themes similar or different across the companies?

RQ2.   How have the communications about CSR on the apparel companies'

websites changed from 2001 to 2009?

RQ3.   What stakeholder groups are addressed by the apparel companies through

their website communications about CSR?

A summary of the findings related to RQ1 and RQ2 is presented in Figure 1. A

discussion of each company's communications about CSR on their websites, and how

those communications have changed over time is presented first. Next, the findings

related to RQ3 are summarized in a discussion about the stakeholder groups addressed by

the companies through their website communications about CSR . An

explanation of how this study contributes to stakeholder theory is then provided. Insights

gained from this analysis regarding apparel company website communications about CSR

also are presented. Finally, implications and limitations of the current research are

addressed and recommendations for future research are provided.

Summary of Findings

The first research question addressed themes in communications about CSR as

presented on the apparel companies' websites. The analyses of the companies' website

communications about CSR revealed seven different themes: motivations for CSR,

philanthropy, labor practices, managing environmental impacts, diversity, accountability,

and recognition of CSR efforts (see Figure 1). The first research question also addressed

the similarities and differences in how Gap, Inc., Levis Strauss & Co., and Nike

communicated about CSR on their websites in terms of the seven identified themes. The

analysis revealed that even though the companies addressed similar issues, each company

emphasized some areas of CSR more than others (see Figure 1).

The second research question addressed changes in the communications about

CSR policies and practices on the apparel companies' websites from 2001 to 2009. The

companies appeared to highlight issues that were relevant to stakeholders at the time and

increasingly emphasized CSR on their websites. As Figure 1 illustrates, Nike was the

exception in that it decreased its emphasis on labor practices and accountability from

2001 to 2009. Summaries of how each company's communications about CSR on their

websites represented the identified themes and how their communications changed from

2001 to 2009 are provided next.

Figure 1. Summary and Comparison of How Gap, Inc., Levi Strauss & Co., and Nike's Website Communications Related to CSR

Represented Identified Themes in 2001 and 2009

Theme	Gap, Inc. 2001	Gap, Inc. 2009	Levi Strauss & Co. 2001	Levi Strauss & Co. 2009	Nike 2001	Nike 2009
Motivations for CSR	• Financial advantage • Overall values • Company history • Stakeholder influences	• Financial advantage • Drives innovation • Overall values • Company history • Legal/regulatory compliance • Stakeholder influences	• Overall values • Company history	• Competitive advantage • Financial advantage • Drives innovation • Overall values • Company history • Legal/regulatory compliance • Stakeholder influences	• Competitive advantage • Financial advantage • Drives innovation • Overall values • Legal/regulatory compliance • Stakeholder influences	• Competitive advantage • Financial advantage • Drives innovation • Overall values • Company history • Stakeholder influences
Philanthropy	• Youth, HIV/AIDS • Employee contribution matching & volunteer programs	• Youth, women, HIV/AIDS, factory workers, communities • Employee contribution matching & volunteer programs • Personal stories from employee volunteer efforts • Employee volunteer recognition program • Disclose grants lists	• Youth, HIV/AIDS, underserved populations, anti-racism • Employee contribution matching & volunteer programs • Philanthropy case studies • Disclose grants list	• Youth, HIV/AIDS, underserved populations, women, girls, environment, employees, disaster victims, factory workers • Philanthropy case studies • Disclose grants lists • Employee matching & volunteer program	• Youth, women, communities, environment, disaster victims • Employee contribution matching & volunteer programs • Third-party stories about philanthropy efforts • Disclose grants list	• Youth, women, girls, communities, environment, HIV/AIDS, disaster victims, underserved populations, schools • Employee contribution matching & volunteer programs
Labor Practices	• Vendor code of conduct • Monitoring & remediation • Environmental standards • Profiles of factory assessors	• Vendor code of conduct • Monitoring & remediation • Environmental standards • Collaboration with labor organization & competitors • Profiles of factory assessors • Factory rating system • Case studies • Disclose countries where products are made • External evaluations of practices	• Vendor code of conduct • Monitoring & remediation • Case studies • Collaboration with labor organizations	• Vendor code of conduct • Monitoring & remediation • Supplier ownership (new approach) • Collaboration with labor organizations • Disclose factory lists • Disclose training regime for factory assessors • Influencing public policy • Links to case studies	• Vendor code of conduct • Monitoring & remediation • Reporting on monitoring • Case studies • Third-party stories about efforts • Stakeholder criticisms and company's responses • Student participation in monitoring and reporting results • Disclose factory lists • Collaboration with labor organizations	• Vendor code of conduct • Monitoring & remediation • Disclose factory lists
Environmental Impacts	Mention, but devote little content to: • Production processes • Energy & waste reduction • Sustainable building design	• Environmental policies for factories • Sustainable product design • Energy & waste reduction • Sustainable building design • Alternative transportation • Packaging	• Mentioned but did not elaborate	• Environmental policies for factories • Sustainable product design • Third-party assessment of environmental impacts • Grants to support sustainability	• Environmental policies for factories • Youth education program • Sustainable building design • Sustainable product lifecycle • Energy & waste reduction • Alternative transportation • Industry collaboration	• Environmental policies for factories • Sustainable building design • Sustainable product lifecycle • Alternative transportation • Collaboration with environmental organizations • Influence public policy
Diversity	• Employee diversity • Consumer diversity	• Employee diversity • Consumer diversity • Grants to underrepresented groups	• Employee diversity • Consumer diversity	• Employee diversity • Supplier diversity • Consumer diversity	• Employee diversity & internal Networks • Supplier diversity • Consumer diversity	• Employee diversity, internal Networks & additional programs • Supplier diversity • Consumer diversity
Accountability	• None present	• CSR reports • Case studies • Reporting in content • External evaluations • Disclose grants lists	• Case studies • Reporting in content	• Case studies • Reporting in content • Disclose grants lists • Disclose factory lists • External evaluations	• Case studies • Reporting in content • Disclose grants lists • Disclose factory lists • External evaluations	• CSR reports • Case studies • Reporting in content • Disclose grants lists • Disclose factory lists
Recognition	• None present	• Recognitions list	• Recognitions list • Recognitions throughout content	• Recognitions list • Recognitions throughout content	• Recognitions list • Recognitions throughout content • Stakeholder testimonials • Third-party news stories	• Recognitions list • Recognitions throughout content

Note: Color indicates degree of emphasis on theme. White = minimal or no emphasis on theme. Yellow = moderate emphasis on theme. Green = major emphasis on theme.

Summary of Findings about Gap, Inc.'s Website Communications Related to CSR

The analysis of Gap, Inc.'s communications about CSR on its website revealed that the company significantly increased the amount of website content related to CSR and appeared to have expanded its social responsibility efforts from 2001 to 2009. In 2001, Gap, Inc. addressed five of the seven identified themes related to communications about CSR: motivations for CSR, philanthropy, labor practices, managing environmental impacts, and diversity. Accountability and recognition were not discussed on the 2001 website, which made it seem as though Gap, Inc. was still in the early stages of developing its CSR program and/or that social responsibility practices were not yet a major focus for the company. Labor issues appeared to be a major concern for Gap, Inc. based on the fact that approximately half of the company's 2001 website communications about CSR pertained to the company's policies and practices related to managing labor conditions for workers in factories where its products were produced. The company's focus on labor issues may have been a reaction to stakeholder criticisms and allegations against the company for its labor practices in the 1990s ("Our Social Responsibility History," n.d.; Smith, 2004; "Sweating for Fashion," 2004).

Philanthropy, managing environmental impacts, and diversity were addressed to a lesser extent than labor practices on the company's 2001 website. The CSR content related to Gap, Inc.'s partnerships with charitable organizations and its explanations about programs designed to give back to communities on the 2001 website suggested that philanthropy was a priority area for the company. The emphasis on philanthropy may have been related to the expectations among American consumers that companies be

involved in their communities and give to charitable organizations ("Consumers Worldwide Expect," 1999; Vogel, 1992).

Several pages on its 2001 website were dedicated to explaining how Gap, Inc. was taking steps to manage its environmental impacts. The presence of the information about environmental considerations demonstrated that Gap, Inc. was concerned for the natural world; however, it did not appear to be a major focus area because of the lack of specific details about its programs and the lack of reporting on the company's progress toward meeting its environmental goals. Diversity also was an area of CSR that the company addressed on its 2001 website; however, the small amount of content about the topic (one paragraph) implied that it was not a major focus for Gap, Inc.

Based on the analysis of Gap, Inc.'s 2009 website communications pertaining to CSR, the company's social responsibility efforts were more diversified than they were in 2001. Gap, Inc. continued to emphasize labor issues on its 2009 website but expanded its communications around other CSR themes (i.e., motivations for CSR, philanthropy, managing environmental impacts, diversity, accountability, and recognition). Most notable were the changes in communications about philanthropy, environmental impacts, accountability, and recognition. Compared to its 2001 communications, in 2009, Gap, Inc. presented a more personalized account of its philanthropy practices in which it included stories about the impacts its employees made on communities, charitable organizations, and individuals through their volunteer efforts. The company also emphasized its commitment to philanthropy when it presented information about its Founder's Award. Recipients of the award earned $15,000 - $50,000 for the charitable organization as well as 20-80 hours of paid time off to volunteer for the organization.

Based on the communications about CSR found on the company's 2009 website, Gap, Inc. appeared to have expanded its efforts to manage environmental impacts since the early 2000s. The 2009 website contained information about how the company was working with external stakeholders to improve its environmental practices and also contained reports about the progress the company made toward environmental goals. For example, the company reported that 498.6 tons of paper and 29.5 tons of beverage containers were diverted from landfills because of its recycling efforts in 2007 ("Reducing Waste: Recycling," n.d.). Measuring and reporting about CSR efforts is one way companies demonstrate their level of commitment to responsible operations and demonstrate transparency about their practices (Clarkson, 1995). The reporting about environmental efforts was an example of the company's attempt to demonstrate commitment to the cause as well as accountability and transparency in regard to CSR.

Gap, Inc.'s 2009 website contained several additional examples of how it was striving to be accountable for its CSR policies and practices that were not present on its 2001 website. For example, the 2009 website contained links to downloadable versions of its social responsibility reports. Gap, Inc. released its first social responsibility report in 2004 and was lauded for providing transparent findings on company compliance with its vendor code of conduct (Asmus, 2004; Freeman, 2006). Links to all of the CSR reports released since 2004 were available on the 2009 website. In addition to reporting, Gap, Inc.'s description of how it engaged with external stakeholders for the purpose of evaluating its CSR policies and practices gave the appearance of increased accountability. The reporting and use of external organizations to evaluate its CSR efforts suggested that

Gap, Inc. was more committed to its overall social responsibility program in 2009 than in 2001.

Gap, Inc.'s 2001 communications about CSR did not contain information about recognitions the company received for its CSR initiatives, whereas the 2009 website mentioned numerous awards and recognitions for its ethical business practices. The acknowledgements on the 2009 recognition page dated from 2004 to 2009. The recognitions from 2004 were related to the transparency the company demonstrated when reporting vendor compliance with its code of conduct. The fact that Gap, Inc. did not publish information about being recognized for CSR practices prior to 2004 implied that the release of the company's CSR report that year was a pivotal moment in its CSR history. Since 2004, the company has been recognized by numerous organizations and media outlets for its ethics-based operations, which suggests that external stakeholders have come to view Gap, Inc. as an industry leader in terms of social responsibility.

Summary of Findings about Levi Strauss & Co.'s

Website Communications Related to CSR

Levi Strauss & Co. was unique among the three companies it terms of how it described its motivations for CSR. The company framed its CSR practices as a way to uphold the legacy of its founder, Levi Strauss, who was dedicated to helping his community ("Levi Strauss & Co. Has a Long History," n.d.). In addition, the company continually referenced its values as the foundation for its responsibility efforts. These descriptions of CSR as being woven into the company's history gave the impression that Levi Strauss & Co. sought to be responsible because it was a part of the company's core, not because it was reacting to external pressures to appear responsible.

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The communications on Levi Strauss & Co.'s 2001 and 2009 websites indicated that the company focused most of its communications about CSR around the themes of philanthropy, labor practices, and diversity. Managing environmental impacts did not appear to be a major focus for the company in 2001, but it was presented as an area in which the company sought to invest CSR resources on the 2009 website. Communications about accountability and recognition for CSR efforts were woven throughout the company's communications about CSR and were present in both years.

The communications related to philanthropy on Levi Strauss & Co.'s websites indicated that supporting individuals and communities was important to the company founder over 150 years ago and continued to be a focus for the company today. Within the communications about philanthropy, several issues and stakeholder groups were highlighted in both years (i.e., 2001 and 2009). For example, preventing the spread of HIV/AIDS, advocating for the rights of those infected with the HIV/AIDS virus, and helping those affected by poverty gain the resources (e.g., education, health care, micro-loans) needed to improve their own lives were focus areas in both years. Changes in communications over the nine year period included a shift from supporting youth empowerment and anti-racism initiatives in 2001 to supporting worker's rights and the environment in 2009. These changes may have been related to a shift in stakeholder expectations of apparel companies. For example, turning more attention to the environment may have been a reaction to the public's increased concerns about how individuals and companies may be negatively impacting the environment, including issues such as global warming (Leiserowitz, 2007).

Through its communications about CSR, Levi Strauss & Co. framed itself as proactively responsible for its labor practices and did little to acknowledge stakeholder influences on this area of its CSR efforts. Unlike Gap, Inc. and Nike, Levi Strauss & Co. did not include information about stakeholder criticisms of its labor practices on its websites, nor did it acknowledge allegations against the company for labor violations, although the criticisms and allegations did occur (Greider, 1994). The company instead framed itself as a leader in terms of labor practices. For example, Levi Strauss & Co. highlighted the fact that it was the first apparel company to institute a vendor code of conduct ("A Leader in Socially Responsible," n.d.) and explained how it was continuing to be a pioneer in its labor practices by encouraging suppliers to take more ownership of ensuring fair treatment of workers and providing healthy, safe working conditions (as compared to using monitoring and remediation techniques to manage labor conditions) ("Supplier Ownership," n.d.). Levi Strauss & Co. also featured communications about the positive outcomes of implementing its labor policies via case studies and success stories on its websites. Excluding information about criticisms and only focusing on the positive impacts of its labor practices may influence stakeholders' perceptions of the company and its responsibility efforts. Some stakeholders may view the exclusions as a lack of transparency, but others may view the company more positively because of the absence of information about criticisms.

Levi Strauss & Co. also framed itself as a leader in terms of diversity and equal opportunity. This was highlighted in an example that Levi Strauss & Co. cited on both its 2001 and 2009 websites related to the company's decision to desegregate its California factories in the 1940s, which according to the company, was not common practice for the

time ("Levi Strauss & Co. Has a Long History," n.d.; "Values and Vision: Integrity,"

n.d.). The company's commitment to diversity appeared to grow from 2001 to 2009

because Levi Strauss & Co. included communications about a supplier diversity program

on its 2009 website that was not present on the 2001 website. Explaining how the

company expanded its diversity program to impact external stakeholders (i.e., suppliers)

illustrated an increased commitment to this area of CSR. Also in 2009, the company

explained that diversity would allow the company to innovate, build stronger

relationships with stakeholders, and meet its financial goals. By explaining on its website

that it viewed embracing diversity as good for business, Levi Strauss & Co. reflected a

commonly held belief among many Americans that "good ethics is good business"

(Vogel, 1992, p. 43).

Levi Strauss & Co. included more communications about accountability for its

CSR practices on its 2009 website than on its 2001website. In both years the company

demonstrated accountability for CSR initiatives by reporting results of its philanthropic

and labor practices on its websites through case studies and by including examples

throughout the website content. In 2009, the company also described how it involved

external stakeholders to provide audits of its CSR programs. In addition, on its 2009

website, Levi Strauss & Co. disclosed a list of factories where its products were produced

and also disclosed to whom and how much it gave through its grants program.

Levi Strauss & Co. was the most consistent of the three companies in terms of

presenting communications about recognitions for its CSR practices in both years. In

2001 and 2009 Levi Strauss & Co. framed itself as a leader in social responsibility by

including information about how it had been recognized for various CSR initiatives

throughout the content of the websites. In addition, the company presented lists of awards and recognitions it received for its CSR policies and practices.

Summary of Findings about Nike's Website Communications Related to CSR

Several notable observations surfaced in the analysis of Nike's 2001 and 2009 website communications about CSR. Nike was the only one of the three companies that decreased the amount of CSR-related information it presented on its 2009 website compared to its 2001 website. Although Nike reduced the volume of communications about CSR between 2001 and 2009, the company did not give the impression that it had reduced its commitment to acting responsibly, but did choose to present the information in a different manner on the more recent website. For example, Nike's communications about CSR were more concise (i.e., fewer details were disclosed about some of its practices) and more of its CSR information was presented in the form of downloadable documents. In addition, the reduction in the amount of content was partly the result of the company's decision to remove third-party news stories about its CSR efforts and to remove examples of stakeholder testimonials about its social responsibility programs from its 2009 website that were present on the 2001 website. The elimination of news stories and testimonials could have reflected a change in the company's approach to demonstrating its credibility that was less focused on highlighting individual stakeholder approval of its practices and more focused on letting stakeholders judge the company based on its CSR initiatives.

The focus of Nike's communications about CSR changed from 2001 to 2009 and the changes appeared to reflect the issues that were of greatest concern to the company's stakeholders at the time. For example, almost half of the CSR-related information on

Nike's 2001 website was dedicated to labor practices. Presenting a copious amount of information about company labor practices on its 2001 website may have been an effort by the company to pacify stakeholders (e.g., activists, NGOs, labor organizations, media, and consumers) who were concerned about Nike's labor efforts and improve its damaged reputation that resulted from accusations and negative attention around labor issues. In the 1990s, Nike was accused of working with factories engaged in sweatshop labor practices (Freeman, 2006; "Just Doing It," 2008; Snell, 2007) and "quickly became what [one Nike manager] called 'the poster corporation of the emerging anti-globalization movement, targeted for its size, fame and worldwide reach'" (Emerson, 2001, ¶3).

In 2009, Nike continued to address labor practices, but dramatically reduced the volume of content dedicated to labor issues to one webpage, and instead focused more attention on communicating about its environmental efforts. The 2009 website featured Nike's Considered Design initiative, an approach to environmentally sustainable product design and production. Over 90% of the communications about Nike's environmental practices on the 2009 website were dedicated to explaining Considered Design, which made it seem as if the company was dedicating a significant amount of its CSR resources to its environmentally friendly ethos. The focus on environmental practices in Nike's communications about CSR may have been a reflection of the growing external stakeholder pressures on companies to protect the natural environment (Leiserowitz, 2007).

A number of changes occurred in Nike's website communications related to philanthropy between 2001 and 2009. The amount of website content that Nike dedicated to discussing its philanthropy was reduced because the company eliminated the

presence of third-party news stories about its philanthropy. Nike also appeared to change its philanthropic focus. Youth were a focus of the company's philanthropic efforts in both years, but the 2009 website more specifically focused on supporting "the girl effect," an effort to reduce poverty by providing health care, education and economic empowerment to girls in impoverished communities. Empowering young girls has recently been identified as an important avenue for creating sustainable change in poverty-stricken communities, and this movement to empower girls has been popularized by books such as Greg Mortenson's (2006) *Three Cups of Tea* ("Greg Mortenson," n.d.). Nike's website communications about "the girl effect" and its commitment to social change through the empowerment of girls may have been a reflection of the recent attention to Mortenson's efforts and the general attention society is giving to this movement to promote peace though education and literacy for girls.

Diversity was emphasized in Nike's 2001 and 2009 website communications, but the company devoted only about half as much content to this CSR theme on its 2009 website as compared to its 2001 website. Although the number of communications about its diversity efforts decreased, the company communicated about programs directed at helping two additional stakeholder groups in 2009 (as compared to 2001). In both years, employees and suppliers were stakeholder groups targeted by Nike's diversity efforts, and in 2009 the company also discussed programs directed at women and minorities. By including communications about programs targeted at women and minorities on its 2009 website Nike suggested that the company considered these groups to be legitimate stakeholders whose concerns needed to be addressed through its CSR program.

Stakeholders Addressed on the Apparel Companies' Websites

The third and final research question pertained to which stakeholder groups were addressed on the apparel company websites. Although it would be difficult to ascertain to whom the managers at the companies considered themselves responsible just by analyzing website communications about CSR, examining the number of themes in which each stakeholder group was mentioned provided some insight into who the companies were addressing. The stakeholder groups that were identified in relation to the greatest number of CSR themes by the apparel companies were: employees, charitable organizations and communities, the natural environment, consumers, suppliers and factory workers, activists, and youths and students. Brief summaries about how the companies addressed each stakeholder group are presented here.

Employees

Employees were mentioned on the websites in relation to six out of the seven CSR themes identified in this analysis. The theme that did not include mention of employees was labor practices. In this analysis, employees were considered to be company-hired employees and did not include factory workers. Employees were framed as instrumental to the success of CSR programs and the companies described ways in which they tried to get employees involved in CSR efforts. Perhaps the companies focused a significant amount of attention on this particular stakeholder group because of the potential for employees to become spokespeople for the companies and their CSR efforts. Dawkins and Lewis (2003) found that employees who were involved in a CSR initiative were more likely to speak highly of a company to outsiders than were those who were not involved. The researchers also found that advocacy for the company

increased among employees who were aware of the company's CSR initiatives, but not as much as those who were directly involved in the initiatives (Dawkins & Lewis, 2003).

Charitable Organizations and Communities

Charitable organizations and communities were discussed on the corporate websites primarily in relation to the companies' philanthropic initiatives. For example, both charitable organizations and communities were described as the beneficiaries of giving programs and also programs designed to improve the lives of individuals, living conditions, and economic conditions in communities in which the companies operated. Charitable organizations and communities also were mentioned in relation to labor practices, environmental practices, diversity, and the companies' motivations for engaging in CSR. Highlighting how the companies supported these two stakeholder groups was important in managing their reputations among all stakeholders because U.S. companies are expected to positively influence communities in which they operate and to help with community projects and charities ("Consumers Worldwide Expect," 1999; Vogel, 1992).

The Natural Environment

Communications on the companies' websites also framed the natural environment as a stakeholder that was impacted by their business operations. This particular stakeholder was mentioned primarily in relation to how the companies managed their environmental impacts, but also was discussed in the context of philanthropy, labor practices, and accountability. Several programs designed to reduce impacts on the environment (e.g., Nike's Air to Earth, and company-organized employee volunteer programs designed to benefit the environment) were mentioned by the companies. The

natural environment also was described as a beneficiary of the vendor codes of conduct and effluent guidelines that the companies enforced as part of their efforts to manage vendor practices. In terms of accountability, the companies reported progress toward meeting environmental goals on their websites and described the progress as a benefit to the natural environment.

Consumers

Consumers were mentioned within company website communications about social responsibility in a number of ways. Consumers were framed as a stakeholder group to which the companies were obligated to act ethically and also a group that would benefit from the companies' socially responsible actions. The companies also explained that consumer demand for ethically produced products motivated them to manufacture goods using responsible labor practices and to develop more environmentally friendly products. Previous researchers also have identified consumer demand for responsibly produced products (Dickson, 1999; Hiscox & Smyth, 2007). Several researchers, however, have found that in terms of purchase behavior, factors such as price, quality, and style may outweigh the ethical qualities of products for most consumers (Carrigan & Attalla, 2001; Dickson, 1999; Dickson, 2005). The companies did not provide information about the level of demand for ethically produced products, but acknowledged that the demand existed. Perhaps the companies sought to demonstrate that they were responding to consumer requests for products that were produced responsibly (even if the requests originated from a small percentage of the customer base), and to give the impression that they were engaging with this stakeholder group and were concerned about incorporating consumer feedback into their CSR practices.

Social responsibility was framed as a way to gain consumer trust which would affect the overall reputation of the firms. Levi Strauss & Co. included a statement on its 2009 website that was an exemplar of how the apparel companies viewed the relationship between social responsibility and consumer trust:

> Trust is the most important value of a brand. Consumers feel more comfortable with brands they can trust. Increasingly, they are holding corporations accountable not only for their products, but also for how they are made and marketed. Our brands are honest, dependable and trusted, a direct result of how we run our business. ("Values and Vision: Integrity," n.d., ¶6).

Here, Levi Strauss & Co. acknowledged consumers as a stakeholder group to which the company was accountable. In addition, the company used its communications to highlight that it understood that ethical business operations were essential to earning and maintaining consumer trust. Previous research also has indicated that consumers are an important stakeholder group on which companies should focus when communicating about their CSR practices ("Consumers Worldwide Expect," 1999; Hiscox & Smyth, 2007; Sen et al., 2006). The significance of CSR to consumers was illustrated by The Millennium Poll on CSR which found that six in ten consumers worldwide form their impressions of a company based on factors of social responsibility such as labor practices, environmental practices, and responsibilities to society at large ("Consumers Worldwide Expect," 1999). In addition, Sen, et al. (2006) found that when consumers are aware of CSR efforts they are more likely to purchase the company's products, seek employment, and invest in the company.

Suppliers and Factory Workers

Suppliers and factory workers were mentioned frequently in the communications about CSR of the apparel companies in this study, but have not typically been identified

as stakeholders of focus for companies in other industries according to previous research (Capriotti & Moreno, 2007a; Snider et al., 2003). The industry effect and the fact that labor issues have been more prominent in the apparel industry than in other industries could account for the differences in which stakeholder groups were addressed in communications about CSR. Suppliers and factory workers were described in the context of communications about labor issues, philanthropy and diversity. The companies discussed their expectations that suppliers adhere to their vendor codes of conduct, and factory workers were described as the beneficiaries of the implementation of the codes. By describing the requirements for suppliers to uphold labor standards, the companies demonstrated a concern for the well-being of factory workers and sharing stories about how the factory workers benefitted framed the enforcement of the standards as effective. The companies further illustrated their concerns for the well-being of factory workers when they described philanthropic programs designed to improve education, health care and economic stability in the communities in which the factory workers lived and worked. In terms of diversity, Levi Strauss & Co. and Nike both discussed formal diversity programs aimed at attracting under-represented suppliers such as those owned by women and minorities. Supplier diversity initiatives also were framed as beneficial to strengthening the economic stability of communities in which the companies operated.

Activists

The companies mentioned activists primarily in regard to labor practices, but also discussed them in relation to the themes of motivations for CSR, accountability, and recognitions for CSR efforts. The communications about social responsibility reflected the fact that activists played a key role in motivating the companies to improve their

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social responsibility practices during the 1990s and early 2000s. Fueled by labor-rights

proponents, the anti-sweatshop movement greatly contributed to the need to be

accountable for the conditions under which their products were being produced. In

response to the demands made by activists, the companies developed and implemented

vendor codes of conduct, monitoring programs, and remediation programs for factories

where their products were being produced (Freeman, 2006; Greider, 1994; Iwanow et al.,

2005; "Just Doing It," 2008; Making Levis Pay, 1997; "Our Social Responsibility

History," n.d.; Smith, 2004; Snell, 2007). The codes of conduct and descriptions of the

monitoring practices were included on the websites of the apparel companies. The

presentation of the companies' vendor codes of conduct and information about their

monitoring practices may have been an effort to appear ethical to activists and to the

American public. According to Vogel (1992), Americans tend to think of ethics in terms

of rules, and the vendor codes of conduct were essentially rules that the companies

expected vendors to follow. After making changes to their labor practices (e.g.,

implementing codes of conduct), the companies often were lauded by media channels and

labor rights organizations for the improvements. The companies in turn presented

recognition of their efforts on their websites, thereby communicating third-party approval

to other stakeholders.

Youth and Students

Youth and students were frequently mentioned in the companies' communications

about philanthropy and labor practices. Youth were the focus of many of the

philanthropic programs described on the apparel company websites. The companies

described programs designed to improve the lives of youth through education, financial

assistance, and recreational opportunities. The companies also communicated about how youth benefited from their labor policies because child labor was prohibited by all three of the companies. Examples of how the companies removed underage persons from factories and provided assistance for their return to school were included on the websites, thereby providing greater understanding of how their policies and practices impacted this stakeholder group.

Within the content of the companies' websites, students were presented as beneficiaries of philanthropic programs such as those designed to improve educational opportunities (e.g., Levi Strauss & Co.'s support of the Asia Foundation) and those focused on getting students involved with improving their communities (e.g., Nike's Air to Earth). University students were a stakeholder group that Nike communicated about on its 2001 website in terms of how this group significantly impacted its labor and reporting practices. According to Nike's 2001 website, students from several universities demanded that Nike disclose the names and locations of factories where university-affiliated products were produced. Nike responded by being the first company to publish factory lists on its website ("Labor: Collegiate Licensing," n.d.), and companies such as Levi Strauss & Co. followed suit a few years later. Nike also included information on its 2001 website about an initiative it sponsored that provided 16 university students the opportunity to participate in the monitoring of factories, throughout the world, where Nike manufactured its products. The company then published the uncensored findings from the student observations of the labor conditions in the factories. By addressing the ways in which the companies' philanthropy improved the lives of students as well as the

ways in which they responded to the demands of students, the companies framed students as a legitimate stakeholder group to which they considered themselves accountable.

Contributions to Stakeholder Theory

Stakeholder theory "describes the corporation as a constellation of cooperative and competitive interests possessing intrinsic value" (Donaldson & Preston, 1995, p. 66). The results of this study provide support for the application of the stakeholder theory model in the apparel industry in that the model appears to accurately describe the role of stakeholders in the managerial decision-making process. Based on the analysis of the communications about CSR on Gap, Inc., Levi Strauss & Co., and Nike's websites, it seems as though the managers at each company consider themselves to be accountable to multiple stakeholders and that through their CSR initiatives they are working to balance the sometimes competing interests of those stakeholder groups.

The third research question in this study pertained to which stakeholders were addressed by the apparel companies and the findings related to the question also provided support for the stakeholder theory model. By analyzing which stakeholders were mentioned in relation to the greatest number of themes in this study, the researcher was able to identify the following stakeholders as salient to the apparel companies: employees, charitable organizations and communities, the natural environment, consumers, suppliers and factory workers, activists, and youths and students. Interestingly, based on the analysis, shareholders were rarely explicitly mentioned in relation to the companies' CSR policies and practices, and thus did not appear to be a salient stakeholder group in terms of the companies' social responsibilities. A commonly cited rival model to stakeholder theory suggests that supporting the interests of

shareholders should be the main responsibility of managers (Donaldson & Preston, 1995). The findings from this study, however, do not support the premise of the managers serving shareholders model; rather, they support the premise of stakeholder theory that managers are responsible for serving multiple stakeholder groups.

Apparel Companies' Communications about CSR: New Insights

The researcher examined the results of the study for trends that were apparent across the themes identified. Two premises weave throughout the findings and are worthy of note. First, the companies appeared to be more proactive in their approaches to CSR in 2009 than 2001. Second, the companies' communications about CSR suggested that collaboration with multiple stakeholders was essential to establishing successful CSR policies and practices.

Based on the changes in the website communications about CSR between 2001 and 2009, the apparel companies appeared to be taking a more reactive approach to CSR in 2001 and a more proactive approach to CSR in 2009. In the literature review for the present study, Clarkson's (1995) Reactive-Defensive-Accommodative-Proactive (RDAP) Scale was presented as a way to evaluate companies based on their posture and performance in regard to CSR issues. Posture refers to the company's denial or acceptance of responsibility that is required by stakeholders. Performance refers to the level of stakeholder satisfaction in regard to how well the company is managing the CSR issue in question. Clarkson (1995) used the phrases "doing less than required" and "doing more than is required" to describe both ends of the spectrum on which company performance can be evaluated by stakeholders (p. 109). Using Clarkson's scale as a measurement tool, the website communications about CSR by the apparel companies in

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2001 implied that in some areas of CSR they were moving from a defensive posture (i.e., "doing the least that is required") toward an accommodative posture (i.e., "doing all that is required). An example from Nike's 2001 website communications about labor practices indicated that because of stakeholder pressures, the company was shifting its posture toward being more accommodative in terms of labor issues. In a letter responding to the protests from the United Students Against Sweatshops activist group, Nike wrote, "Admittedly, the public attention focused our efforts and helped us act sooner and bolder than we had before" ("An Open Letter Response," 2000).

Another notable change in the communications that suggested a more proactive approach to CSR was the fact that compared to 2001, the companies were reporting more about their performance in terms of CSR in 2009. For example, Gap, Inc's 2009 website contained links to CSR reports and the company reported progress on initiatives throughout the content of the website whereas the 2001 website did not contain any reporting-related information. The absence of reporting on Gap, Inc.'s 2001 website could be considered reactive (i.e., doing less than is required), whereas the transparent disclosure about its practices on the 2009 website could be considered more proactive (i.e., doing more than is required).

Communications also suggested that the companies were engaging in more solution-oriented approaches to CSR in 2009 than in 2001. For example, when communicating about labor practices in 2009, both Levi Strauss & Co. and Nike presented information about how they were searching for ways to improve labor practices that went beyond labor codes of conduct, monitoring, and remediation. Levi Strauss & Co. described an approach called Supplier Ownership in which the company worked to

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empower suppliers and increase their involvement in improving labor conditions in their own factories. Nike also acknowledged that monitoring and remediation would not fix problems with labor conditions in the industry and stated that the company planned to "[get] to the root of the problem" ("Workers & Factories: Improving Conditions," n.d., ¶4) by examining how its product creation process contributed to working conditions that were not ideal (e.g., factory employees working too many hours, employees working in unsafe factories).

The shifts toward more proactive postures by the apparel companies may have been related to their increased levels of experience with developing and implementing CSR initiatives. Today, Gap, Inc., Levis Strauss & Co., and Nike are considered leaders in terms of CSR practices (Freeman, 2006), but based on their website communications about CSR in 2001, it was clear that CSR was still a relatively new concept in the apparel industry and that the companies were still figuring out how to meet the expectations of a variety of stakeholders (i.e., shareholders, activists, suppliers, consumers, etc.). Perhaps the obstacles that the companies have had to overcome along the paths to becoming more responsible have propelled them to be the leaders in CSR that they are today.

The second notable premise was that throughout the apparel companies' website communications about CSR they stressed the importance of collaboration with various stakeholder groups as essential to the success of CSR initiatives. For example, the companies emphasized the importance of collaboration with suppliers, factory workers, NGOs, labor-rights organizations, and competitors in order to create sustainable improvements in labor conditions. In terms of reducing environmental impacts, the companies expressed how the involvement of employees, environmental organizations,

governments, competitors, and suppliers all contributed to preserving the natural environment. The companies even mentioned how collaboration with adversarial stakeholders such as activists and labor rights groups could improve the effectiveness of their CSR practices. Halal (2001) advocates a collaborative, problem-solving approach to stakeholder relations and says that companies should work side-by-side with stakeholders to allow for mutual understanding that can result in the development of creative strategies for solving problems. In addition to developing creative solutions to problems, this approach to engaging stakeholders is advantageous for several reasons. First, a great number of stakeholders' needs are likely to be met. Second, the corporations are better able to avoid confrontation with potentially adversarial stakeholders. Third, positive relationships between stakeholders and the corporations can result from the collaborative efforts. Finally, there is value to the company in that through the interactions with stakeholders with whom they are collaborating, managers are better able to understand how those stakeholders evaluate the company's CSR efforts (Halal, 2001).

Implications, Limitations, and Recommendations for Future Research

An in-depth understanding of how large, U.S.-headquartered apparel companies communicate about CSR on their websites and how those communications changed from 2001 to 2009 was ascertained through this analysis. The focus on companies from a single industry allowed the researcher to identify themes across the companies' website communications about CSR and to identify which stakeholder groups are most salient to the apparel companies. The focus on companies from the same industry also answered a

call for more single-industry research on communications about CSR by scholars (Griffin & Mahon, 1997; Rowley & Berman, 2000; Simpson & Kohers, 2002).

This study has a number of implications for both practitioners and researchers. Marketing and CSR practitioners at smaller apparel companies may emulate Gap, Inc., Levi Strauss & Co., and Nike in terms of what they present about CSR policies and practices on their websites because the three companies have been identified as apparel industry leaders in terms of CSR (Freeman, 2006; Kolk & van Tulder, 2002). Practitioners can compare their companies' communications about CSR to those of the three corporations in this study by using the seven themes summarized in Figure 1. Marketing and CSR practitioners should also recognize that the ethical issues of greatest importance in the apparel industry appear to be shifting. As the findings of the present study indicate, labor practices were the major focus in the early 2000s and now apparel industry leaders are increasingly emphasizing environmental practices. This suggests a shift in stakeholder expectations that needs to be considered by practitioners when creating CSR initiatives and communications about social responsibility policies and practices. Additionally, marketing and CSR practitioners need to determine which aspects of CSR are most important to their companies' salient stakeholders and tailor communications about CSR to reflect the needs of those stakeholder groups. As the findings from this study illustrate, the level of emphasis on various aspect of CSR are different for each company based on their unique set of stakeholders and business operations.

Practitioners and academic researchers also should be aware that there are additional areas of CSR that were not emphasized on the websites of the companies

examined in this study. Such omissions are valuable to acknowledge in that they

seemingly suggest that these areas of CSR may be regarded as less important by the

companies, and perhaps, their stakeholders. For example, socially responsible

advertising is a topic that could have been discussed by the companies, but that was given

only minimal attention in spite of the fact that the companies have created advertising

campaigns that could be considered socially responsible. Nike implemented one such

campaign in 2005 designed to encourage women to value their bodies for their physical

capabilities rather than just their appearances and to appreciate common feminine body

features such as '"big butts, thunder thighs and tomboy knees"' (Thomaselli, 2005, ¶1).

The company did not, however, mention its efforts to use advertising messages to help

women overcome body image issues on its 2009 website even though featuring

information about these practices could positively affect stakeholder evaluations of Nike.

The approach to a longitudinal study of websites used in this analysis can be

replicated by researchers. The Wayback Machine proved to be valuable in that it allowed

the researcher to examine changes in website communications over a larger time period

than would have been possible without the tool. Researchers can utilize the Wayback

Machine for future studies on changes in websites communications. In addition, because

this study focused on communications about CSR within a single industry, researchers

can compare how companies from other industries are similar and/or different in terms of

what themes can be identified in their website communications about CSR.

Several limitations of the research should be noted. The results of this study

provide insights into how larger U.S. apparel companies conceptualize CSR and to which

stakeholders they focus their communications, but generalizing the findings is limited due

to the small sample size (three companies) and the fact that all three firms included in the sample were large-scale apparel companies. Results may be different for smaller apparel companies that may not put the same emphasis on CSR due to different expectations from stakeholders of smaller firms.

The findings regarding the change in communications about CSR over time by the apparel companies should be interpreted with discretion. Based on the analysis it appeared as though the companies had more developed CSR programs and communicated more with stakeholders in 2009 than 2001. The researcher acknowledges, however, the fact that website technology and website design have improved from 2001 to 2009 and the some of the change in communications could be the result of these advances.

Another limitation of this study was the fact that only the non-downloadable contents of the websites were examined. The apparel companies often included downloadable copies of their CSR reports, CSR-related case studies, codes of conduct, and other documentation relevant to their social responsibility practices. The results of the study may have differed if downloadable content was included; however, it was not analyzed due to the extensive nature of the content as well as time and resource constraints.

In addition, there are limitations to the Internet archiving tool, the Wayback Machine, which was used in this study to capture information from the 2001 websites of Gap, Inc., Levi Strauss & Co., and Nike. When using the Wayback Machine the researcher discovered that some webpages from the 2001 websites were not available for viewing. The possibility exists that the three apparel companies had additional CSR

content on their 2001 websites that was not analyzed because of the limitations of the Wayback Machine.

Opportunities exist to further our understanding of communications about CSR in the apparel industry. This study examined only one channel of communication, websites, that apparel companies use to disseminate information about their CSR practices. Focusing on a single communication channel did not provide a holistic view of the apparel companies' efforts to communicate to stakeholders about CSR. Future research could examine other communication channels such as CSR reports, annual reports, and/or CSR-related advertising.

The three companies included in this analysis are all headquartered in the United States. Several researchers have focused on communications related to CSR across different countries and discovered differences in what is communicated and to whom such communications appear to be targeted (Kampf, 2007; Maignan & Ralston, 2002; Snider et al., 2003). Future research could examine how website communications about CSR from U.S.-based apparel companies differ from those of apparel companies based in other countries.

One aspect of the apparel companies' websites not analyzed was the level to which the website features encouraged interactivity with stakeholders. Results from previous studies exploring website interactivity have found that that companies tend to use their websites as information-dissemination tools and underutilize interactive features that would potentially enable companies to build relationships with stakeholders via the online medium (Capriotti & Moreno, 2007b; Esrock & Leichty, 1998, 2000; Insch, 2008; Kent et al., 2003; Sullivan, 1999). The websites could be examined for tools that

promote interactivity (e.g., surveys, feedback forms, comment forms, e-mail addresses for specific CSR contacts) in order to assess the level to which Gap, Inc., Levi Strauss & Co., and Nike utilize their websites to build relationships with stakeholders.

Another possibility for examination would be to survey stakeholders to determine their perceptions of the companies' website communications about CSR. The survey could be used to assess how the communications affect stakeholder opinions of the companies. Analyzing stakeholder interpretations of the communications about CSR on the websites could provide useful insights into how companies can most effectively communicate to stakeholders about their CSR practices.

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APPENDIX A: Gap, Inc. Corporate Social Responsibility Timeline

Year	Milestones
1992	Gap, Inc. developed Sourcing Guidelines to provide vendors with general labor standards ("Our Social Responsibility History," n.d.).
1995	A U.S.-based workers' rights group reported labor rights violations in Mandarin International Factory in El Salvador where a number of Gap, Inc. products were manufactured ("Our Social Responsibility History," n.d.).
1996	In response to El Salvador incident, Gap, Inc. worked with three outside organizations to establish independent monitoring of factories. Gap, Inc. also replaced the company's Sourcing Guidelines with a formal Code of Vendor Conduct ("Our Social Responsibility History," n.d.).
1999	Gap, Inc. was one of 17 companies named in a lawsuit for labor violations in the U.S. and Saipan ("Our Social Responsibility History," n.d.; "Poor, Rich, Gap," 2000). As a result, Gap, Inc. realized the need for greater compliance monitoring, and established an independent compliance department within the company ("Our Social Responsibility History," n.d.).
2002	Gap, Inc. piloted a program to rate factory compliance ("Our Social Responsibility History," n.d.).
2003	Gap, Inc. joined the Social Accountability International' Corporate Involvement Program and the United Nation's Global Compact ("Our Social Responsibility History," n.d.).
2004	Gap, Inc. released its 2003 social responsibility report which was its first ("Our Social Responsibility History," n.d.). Gap, Inc. allowed external reviews of its factory monitoring program and printed the results in its 2004 social responsibility report (Asmus, 2004; "Our Social Responsibility History," n.d.). The company was recognized for being the first apparel company to publically report the results of an external audit of its monitoring practices (Asmus, 2004). Gap, Inc. joined the Ethical Trading Initiative and became a founding member of the Multi-Fibre Arrangement (MFA) Forum Working Group. Gap, Inc. also joined the Global Reporting Initiative's working group in developing the GRI Apparel and Footwear Sector Supplement ("GRI Apparel and Footwear Sector Supplement," 2006; "Our Social Responsibility History," n.d.).
2005	Gap, Inc. held the Global Vendor Summit in San Francisco to set expectations and foster closer relationships between top garment manufacturers. Gap, Inc. joined a number of initiatives aimed at improving labor standards and developing a universal code of conduct for the textile and garment industry. The company also worked with groups to improve local communities in a number of developing countries ("Our Social Responsibility History," n.d.).
2006	Gap, Inc. received recommendations about how to minimize impacts on factory working conditions through its purchasing practices from Women Working Worldwide. The company also supported labor standards training for over 320 factory managers in Central America ("Our Social Responsibility History," n.d.). Gap, Inc. became a founding member of (PRODUCT) RED, a program created by Bono and Bobby Shriver to help fight HIV/AIDS in Africa ("Our Social Responsibility History," n.d.).

APPENDIX B: Levi Strauss & Co. Corporate Social Responsibility Timeline

Year	Milestones
1854	Company founder, Levi Strauss, donated $5 (equivalent to $110 U.S. in 2006) to a San Francisco orphanage ("Levi Strauss & Co. Timeline," n.d.).
1897	"Levi Strauss & Co. donat[ed] funds for twenty-eight scholarships at the University of California, Berkeley. These scholarships are still in place today" ("Levi Strauss & Co. Timeline," n.d., p. 8).
1906	When the San Francisco earthquake and fires destroyed the company's showroom and the buildings of many other businesses in the city, Levi Strauss & Co. extended credit to wholesale customers to help them get back on their feet. The company also built a temporary showroom to keep the company's' employees employed and working ("Levi Strauss & Co. Timeline," n.d.).
1930s	Levi Strauss & Co. put workers on a short week and created non-sewing jobs to keep people on the payroll during the Great Depression ("Levi Strauss & Co. Timeline," n.d.).
1952	The Levi Strauss Foundation was formed to coordinate charitable giving ("Levi Strauss & Co. Timeline," n.d.).
1960	Levi Strauss & Co. purchased "a factory in Blackstone, Virginia. Despite local resistance [the company integrated] the facility (before the purchase, the factory was racially segregated)" ("Levi Strauss & Co. Timeline," n.d., p. 8).
1983	Levi Strauss & Co. became one of the first companies to offer comprehensive HIV and AIDS education to its employees ("Levi Strauss & Co. Timeline," n.d.).
1989	Levi Strauss & Co. worked with the Immigration and Naturalization Service to assist employees in becoming U.S. citizens ("Levi Strauss & Co. Timeline," n.d.).
1991	Levi Strauss & Co. became the first multinational apparel company to develop a comprehensive code of conduct used to ensure safe, healthy working conditions and fair treatment of workers making Levi Strauss & Co. products ("Levi Strauss & Co. Fact Sheet," n.d.). Levi Strauss & Co. launched "Project Change," a program designed to address institutional racism ("Levi Strauss & Co. Timeline," n.d.).
1993	Levi Strauss & Co. was applauded for releasing an advertisement called "Women Breaking the Mold" that dismantled stereotypes about women ("Levi Strauss & Co. Timeline," n.d.).
1997	Levi Strauss & Co. was accused of discriminating against employees who filed workers' compensation claims against the company (Making, 1997). Levi Strauss & Co. closes 11 U.S. manufacturing plants and is heavily criticized by former employees for how they handled the closures (Louie, 1998).
1998	Levi Strauss & Co. and the Levi Strauss Foundation provided financial support and job transition services for employees and community members who were affected by the company's' plant closures ("Levi Strauss & Co. Timeline," n.d.).
2000	Levi Strauss & Co. sponsored its first Community Day where employees were enlisted in San Francisco to volunteer for non-profits throughout the city ("Levi Strauss & Co. Timeline," n.d.).
2005	In an effort to increase transparency, Levi Strauss & Co. published the names and addresses of all of the company's' suppliers on its website. The company also initiated a collaborative monitoring program with other companies that were using the same suppliers (Levi Strauss & Co., 2007).
2006	Levi Strauss & Co. released a 100 percent organic cotton jean (Lipke, 2008).

APPENDIX C: Nike, Inc. Corporate Social Responsibility Timeline

Year	Milestone
1992	Stories about child labor, unsafe working conditions and long hours at factories used by Nike linked the company to the "sweatshop" movement (Emerson, 2001). Nike established a Code of Conduct to establish workplace standards in factories where Nike products were produced ("Kasky v. Nike, Inc.," 1998).
1993	Nike introduced a sustainability program called Reuse-A-Shoe, which aimed to reuse the soles of athletic shoes by grinding them down into material used to make athletic courts, tracks, and fields ("Company Overview: Timeline," n.d.).
1996	Nike was accused by journalists of unsuitable labor conditions in supplier factories and the accusations escalated into a nation-wide media focus. Nike launched public relations efforts to rebut the claims (Collins et al., 2004; DeTienne & Lewis, 2005; Parloff, 2002).
1997	Nike commissioned social responsibility audits of its supplier factories to give credibility to its statements about good factory conditions and fair employee treatment (DeTienne & Lewis, 2005).
1998	Nike formerly committed to expanding its social responsibility practices to address issues in its manufacturing facilities such as factory monitoring, minimum age requirements, healthy work environments, education programs, and environmental safety standards programs ("Company Overview: Timeline," n.d.; DeTienne & Lewis, 2005). Nike was hit with a lawsuit by anti-corporate activist, Marc Kasky for alleged 'false advertising' when the company used various PR methods to rebut claims about unsatisfactory labor conditions in suppliers' factories where Nike products were produced (DeTienne & Lewis, 2005).
1999	Nike opened its European Headquarters in The Netherlands. The company set a new standard for sustainable construction with the facility ("Company Overview: Timeline," n.d.).
2001	Nike organized the Run Across America where 265 Nike employees ran a relay race from Astoria, Oregon to New York City as a fundraiser for the victims of the September 11 attacks on the World Trade Center ("Company Overview: Timeline," n.d.).
2002	The California Supreme Court ruled in favor of Kasky in *Kasky v. Nike*. Nike appealed to the U.S. Supreme court, but would eventually settle the suit for almost $2 million (Collins, et al., 2004). Nike restored over 90 Portland Parks and Recreation facilities as a celebration of its 30th anniversary. NikeGO, a nationwide program designed to increase physical activity among youth in the United States was launched ("Company Overview: Timeline," n.d.).
2004	Nike-designed Livestrong bracelets became a cultural phenomenon and raised hundreds of millions of dollars for the Life Strong Foundation which helped young people living with cancer 'live strong' ("Company Overview: Timeline," n.d.).
2005	The Nike Foundation refocused investments to concentrate on poverty alleviation and gender equity ("Company Overview: Timeline," n.d.). Nike disclosed the names and locations of all factories making Nike products (Jones, 2006).
2007	Nike ranked number three on *Business Ethics* top 100 corporate citizens (McManus, 2008).
2008	2008 Nike pledged support to The Girl Effect, a program designed to educate and empower girls in impoverished nations ("Company Overview: Timeline," n.d.).