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Do the strategy of CSR differ for the smaller (SME) companies in comparison to the bigger global companies within the field of Textiles

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Abstract

In these times of increasing interest of companies sustainability strategies within the eye of the public, the practice of Corporate Social Responsibility, CSR have grown to be a part of many companies everyday practice or a part in all stages of the business. CSR started as a business strategy for companies to overlook and securing that their business activities did not involve such things as child labour, non-sufficient wages or other inconveniences and strive towards social sustainability. However the term of CSR have grown to include additionally the parts of economical sustainability and environmental sustainability. The discussion of sustainability and implementing CSR have brought a change in many industries in particular within the industry of textiles. Henceforth this lead to the question, do the practise of CSR look the same or does it differ, and if so how, when, comparing CSR activities in small versus bigger companies. In order to come to a conclusion of this matter an extensive literature review on the subject were conducted, in addition to the literature review a participating observation in form of an company internship involving CSR were made. The result of the study showed that the activities within CSR differs between small/SMEs and the bigger companies and corporations, nonetheless because of the history of CSR, meaning CSR were created for the bigger corporations to keep track of their activities due to their complex and many processes in comparison to the smaller companies with less complex processes.
Nevertheless, there exist an asymmetry both in the possibilities of certifications and their communication such as marketing. Smaller companies implement other ideas when they lack of possibilities in using new materials, act upon their product stewardship by conscious use of existing common materials and implementing new business strategies such as PSS.

Keywords

Corporate Social Responsibility (CSR), Triple Bottom Line (TBL), Product stewardship, Code of Conduct, Certifications, Product Service System (PSS)

Introduction

The question of sustainability were raised in the 1960s, in its youth it were connected to social dilemmas within production and the procurement of raw material. Hence, nations and companies had to start acknowledging how production carried out in terms of social conditions and their impact on the environment (Dainienė & Dagilienė 2015). Furthermore this fostered a generation that started to recognise the importance of conscious use of raw material and ethical production, acknowledge sustainability as a whole which began to grow further in the 1980s (Dainienė & Dagilienė 2015; Slaper & Hall 2011).

The industry of textiles is known for its toxic and polluting production and the social dilemmas within the manufacturing and raw material industry (Chen & Burns 2006; Fletcher 2013; Strähle 2016) also raised and discussed recently in the documentary “Fashions dirty secret” with Stacey Dooley on BBC (BBC 2018a; BBC 2018b). Henceforth this have created a resistance movements towards the industry as described by D’heur (2015, p.1) in *Sustainable Value Chain Management Delivering Sustainability Through the Core Business,* “The scope is broad, ranging from environmental protection to conservation of resources, habitat preservation, biodiversity, recyclable/pollution-free products, sustainable (in the sense of stable) operations, and fair working conditions”(ibid.). But at the same time as the awareness of sustainability have grown companies are pushed back by peoples increasing demand on fast fashion that force companies to strive towards low labour and material costs due to hard competition (D’heur 2015; Misani 2010; Strähle 2016). Furthermore, for companies to find a limit of which degree to be sustainable or structure for how to approach sustainability, CSR is used as a strategy of sustainability also now including the environmental aspects in addition to social/ethical responsibility and economical responsibility (Misani 2010).

However, this opens up for the question if the activities of CSR look the same at the bigger corporations as for the smaller companies or the SMEs (small to medium sized enterprises). Therefore, the purpose of this particular study is to detect what the characteristics for CSR within smaller (SMEs) verses bigger companies are, through following research question:

How do CSR differs in smaller companies and SMEs in comparison to bigger companies and corporations within the industry of textiles?

Theoretical Background

What is CSR and why is the industry of textiles in need of it?

CSR stands for Corporate Social Responsibility which act as the scheme for companies striving towards sustainability, but nevertheless acting as a way of increasing the market value and in the long run create economic advantages (Groza, Pronschinske & Walker 2011; Sharp & Zaidman 2010). Even though it is used as a strategy of sustainability within companies there are divided exceptions of its meaning and what it includes (Godfrey & Hatch 2007). Sharp and Zaidman (2010) divides CSR into two categories, *the ethical* or *moral orientation* and *the business orientation* (Driver 2006; Sharp & Zaidman 2010). There exists a conflict between scholars regarding CSR, that focus on a more economical model and those who promote CSR as an Ethical model. The economic model commonly implies that companies are only advocated to follow social responsibility by maximizing the economical means for its stakeholders and to some extent donating to different helping organisations (Godfrey & Hatch 2007). The ethical model of CSR is about moving past the general ethical thinking and strive further (Driver 2006). The most recent part of CSR is the responsibility taking regarding environmental aspects (Misani 2010).

Hence, CSR have become the scheme or the frame for companies to work with their sustainable profile and to overlook their activities in terms of sustainability. It were firstly created to approach the social responsibility, which have been heavily discussed and connected to the industry of textiles through scandals such as Rana Plaza, factory building collapse (BBC 2013), and child labour discovered at factories (Burke 2000). Further, the recent years have been presenting dilemmas and difficulties that have raised the awareness of chemical use and the shortage of materials such as cotton, and the overuse of clean drinking water all for the cause of fibre crops (BBC 2018a; Fletcher 2013; Sanghani 2018).

Tools for CSR

Implementing CSR activities to a business present many challenges, luckily there are different ways of overlooking and securing these activities. There exists organisations and trade associations that consult companies regarding different aspects and activities. These organisations are providing companies with help and guides such as the guide made by the trade association, the Textile Importers, whom created a list of implications, working as a checklist for companies to follow. The steps towards CSR according to them are following, 1) development of routines/policies within the organisation: such as code of conduct, policies regarding environment and animal welfare, 2) Agreements and specifications of requirements, 3) Requirements on chemicals, 4) Working conditions and Code of Conducts and 5) The sourcing of new suppliers (Textilimportörerna 2018). Nevertheless, CSR is complex (Godfrey & Hatch 2007), However, this have been applied through different tools or consideration to specific aspects, following section unveil ways found to be implemented and acknowledged by companies in their CSR activities.

The Triple Bottom Line (TBL) , social, environmental and economical sustainability

TBL exists as a method to make companies take its responsibility in terms of sustainability as it is discussed by Slaper and Hall (2011) "captures the essence of sustainability by measuring the impact of an organization's activities on the world ... including both its profitability and shareholder values and its social, human and environmental capital." (ibid.). The concept or frame of TBL regards the aim of accomplish sustainability that regards the three levels the social, the economical and the environmental also referred to as the three Ps, people, planet and profit (Florea, Florea, Broes & Spukiene 2011; Gimenez, Sierra & Rodon 2012). TBL is considered to be a part in many companies CSR practices (Florea et al. 2011).

Code of Conduct and other agreements to follow up social responsibility

Code of conduct were established agreements that secure working conditions and security of people within and effected by the company. It were created as the organisations and companies way to secure that they are following the social and ethical responsibilities and were presented in the 1990s, because of consumers requirements of a change and due to trade unions (Fletcher 2013; Jenkins, Pearson, Seyfang & Anner 2004).

Product stewardship

According to Worrel and Appleby (2000) ”Stewardship is the responsible use (including conservation) of natural resources in a way that takes full and balanced account of the interests of society, future generations, and other species, as well as of private needs, and accepts significant answerability to society” (ibid.). Product stewardship can be argued to be the future within the relationship between society and materials (Lane & Watson 2012; Worrell & Appleby 2000). The notion of product stewardship implies that the responsibility for produced products should be divided between stakeholders involved with a products and its production (Wagner 2013). There are many ways discussed to reach and approach product stewardship, as it is explained to be taking care and manage ones' resources and products responsibly (Worrell & Appleby 2000). The product stewardship can be accomplished or reached through different strategies, examples found are companies creativity of implementing Product Service Systems (PSS), which comes in different shapes, the different forms of PSS entails offering additionally services outside their products, the Product oriented PSS, offering leasing of products, the result oriented PSS and so forth (Martinez, Bastl, Kingston & Evans 2010; Reim, Parida & Örtqvist 2015). Another way for product stewardship is to make sure ones' products are made by carefully picked material, either sustainable materials in its selves or through making responsible choices in suiting materials for a certain product that will enhance and prolong the life of the produced product (Bio Innovation 2019; Perzon 2019) and at the same time making sure that the material use is optimized through pattern making process (Strähle 2016). Henceforth, designing with sustainability in mind is the meaning of product stewardship (Thorpe 2008).

Certifications and initiatives

Certifications and certification schemes are used both as a way to ensure ones' products or services are fulfilling the codes for being either or both, environmentally sustainable to some level or that it is made in an ethically responsible way and the use and interest of certifications with third party governance have grown during recent years (Mori Junior, Franks & Ali 2016). Sustainable certification Schemes (SCS) exists for different kinds of goods, although they have created a way to track the reliability of companies products in terms of sustainability both ethically and environmentally there have been a rising amount of less reliable certifications created (Mori Junior, Franks & Ali 2016; Reinecke, Manning & Von Hagen 2012).

How is CSR communicated

CSR have shown to increase consumers trust in companies, nonetheless, this requires fostering a responsible creation of consumer perception because of the consumers buying power (Groza, Pronschinske & Walker 2011). Furthermore Groza, Pronschinske and Walker (2011) argue that it is of great importance how CSR is communicated, it will influence consumer perception of the organisation and its validity (ibid.). The communication between companies and their customers is of great importance for firms wealth, there should exist an understanding regarding consumers openness towards taking in statements made by companies. The statements made by companies might be seen as the truth, indicating companies power and ability to form the platform and increase the public relations (Andreu, Casado-Díaz & Mattila 2015; Wiener, Laforge & Goolsby 1990).

Methodology

The study was conducted as a qualitative study and were inspired by an inductive reasoning which Bell (2019) describes as gathering the data to later creating a theoretical framework, this reasoning enables the possibility to gather data and later identifying a framework or phenomenon (ibid.)

The literature review were performed as a secondary data assembly of CSR, in addition the aspects of CSR within smaller (SMEs) verses bigger corporations/companies were explored using search platforms such as Primo, Google Scholar, Scopus, Science Direct and Emerald Insight. The search were made through the use of keyword search and title search, furthermore, information were gathered from academical literature.

In addition to the literature review the study included primary data collection from diary and notes of observations during the field study at the textile SME company, Shyness Interior, as an CSR intern, attending the educational seminar, Bio Innovation at Swerea, in collaboration between RISE (Research institutes of Sweden) and Naturvårdsverket (Bio Innovation 2019; Perzon 2019) and CSR meetings with the Textile Importers, attended during educational seminars held by Shyness Interior and helped out with preparations for the Days of Trade interior fair in Malmö and helped out during the fair. The field study were distributed over an eleven week period. Due to the company only existing of the CEO, the company interview were performed solely with the CEO of Shyness Interior, Anna Bilén. The interview were conducted as a semi-structured interview according to the structure of semi-structure interview by Bell (2019), to enhance the possibility of interviewee adding important aspects outside the formed questions. The gathered data from the interview cannot act as a generalization due to its limitation and acts only as additional data to the literature from the literature review. Due to the biasness that exists of participant observation the reliability of the study can be questioned to some extent (Bell 2019; Saunders & Thornhill 1900) but is mitigated and strengthened by the extensive literature review of peer-reviewed articles.

Results

Subsequently the study resulted in a presentation and identification of current differences of working with CSR at a smaller (SME) company verses working with CSR as a bigger corporation. Following the result of the study is presented, as notes from experience of observation and a review of literature on the subject resulting in table 1, highlighting differences of CSR activities and implications in smaller and in bigger companies.

The participant observation of working with CSR at Shyness Interior

Throughout the company internship working with CSR, a renewal of the sustainable profile at Shyness Interior were made, which acted as the main focus of the internship, additionally the company were planning to introduce new services with the aim of strengthening the companies sustainable profile and increasing its existing and future customers knowledge of sustainable textile use and care taking. The involvement of CSR activities as participate observer within the study enabled the understanding of real life work regarding important aspects and of CSR activities at a SME company. Shyness Interior were created by CEO, and Textile Engineer, Anna Bilén in 2009 with the aim of creating sustainable products. Currently Shyness Interior has its production situated in the Baltic states to foster a close relationship with the manufacturing facility and the workers and securing better working conditions and optimize the transport decreasing emissions. The company takes care of its residue material from production and have two product groups consisting only of products made of this material, toilette bags and kimonos. Shyness Interior's new service were released during the internship as a form of Product Service System which entailed offering customers the possibility of new bed linen with the additionally services of wash and change as a continues service in form of a subscription. Henceforth, this is one of the steps of Shyness Interiors' plan of its sustainable profiling and the responsibility in terms of activities regarding the company's CSR. Shyness Interior is a member of Textile Importers which gives them the possibility of attending informal meetings with other members discussing and helping each other out how to get better and to learn from each other, strengthening members work and knowledge of how to handle CSR. One of these meetings were a part of the participate observation, creating a good overview of challenges arising both for smaller and bigger companies within the industry of textiles. The internship began with attending the educational seminar, Bio Innovation at Swerea, RISE, including discussion regarding the three fibre industries, Paper, Plastic and Textiles. Mentioned industries are all in a great need for changes in terms of fibre optimizations, reuse and recycle which were the incentive of starting the company education to help the whole industry of materials move further at its path towards sustainability.

The features of CSR of small companies

In terms of smaller companies CSR is more or less seen as a way of keeping the company on the legal side and fulfill their legal obligations (Santos 2011). But on the contrary CEO of Shyness Interior, Anna Bilén, who started her own company of home and interior textiles and that worked many years within the corporate world, argues that "Sustainability and CSR is easier to get the hang of in smaller companies, this due to the fact that the bigger companies have bigger processes, what also differs, is that it is more possible to have the best people with the best competence when being a bigger company in comparison to a smaller due to the economical possibilities to pay for the competence"(CEO of Shyness Interior 2019). According to Florea, Floerea, Broes and Spukiene (2011) SME companies look upon CSR as important due to their nearby relationship to the communities they are acting within, the smaller the community surrounding, the company show increased interest in taking care of the society and implement CSR (ibid.). SMEs companies can in comparison to the bigger companies lay their focus solitarily on the internal activities of its organisations and actions (Santos 2011).

Social responsibility for smaller companies often becomes difficult and entail making choices due to limit economic means, resulting in that the company needs to weigh their possibilities of securing social responsibilities (Feniser & Lungu 2015), but they have possibilities of creating codes of conducts, create agreements and make sure sourcing from certified factories and through company visits and so forth that they have secured or created a better possibility for social responsibility taking (CEO of Shyness Interior 2019; Textilimportörerna 2018).

For a smaller company there unfolds difficulties such as the lack of financial means to be able to invest in new innovation regarding such as new sustainable materials (Bio Innovation 2019; CEO of Shyness Interior 2019; Herrmann & Guenther 2017; Perzon 2019). But there are other ways of making good material choices, Eric Perzon (2019) argues at Bio Innovation, that the strategy could instead be to insure that the material used in a product is the most optimal one to for instance prolong the life of the product (ibid.). Another phenomenon identified on the market are the small, SME companies moving towards the direction of implementing PSS, product service systems, such as the implemented service of washing bed linen offered by Shyness Interior (Shyness Interior n.d-c) or leasing of products instead of costumer ownership (Martinez et al. 2010). Another is to make use of existing materials by creating products out of residue from production as Shyness Interior are doing through implement this material to the additionally products that are only available when there exist residue materials (Shyness Interior n.d-a; shyness Interior n.d-b). These kinds of commitment such as the PSS is acknowledged to be easier for the smaller companies and SMEs to implement (Jenkins 2006).

When smaller companies implement and use certification schemes and initiatives, this is carefully thought through due to lack of financial means often result in them paying for expensive certification schemes, and to approach complex systems that may be included in this schemes. Hence the systems and schemes are not fully applicable for the SMEs and are commonly working in favour for the larger parties in terms of initiatives (CEO of Shyness Interior 2019; Shah, Ganji & Hasan 2016).

In order to create a dialogue with existing and future customers, companies need to promote and communicate. The discussion and the presentation of a company's sustainable profile is seen as a complex task (Jenkins 2006). Within Jenkins (2006) study "Small Business Champions for Corporate Social Responsibility", its found that communication is something smaller companies looks upon as something better fitting for bigger businesses that commonly have the means and the force in terms of marketing (ibid.). Nonetheless, this creates a risk of smaller companies loosing or get pushed back due to the problems of reaching out to the public what is actually done (CEO of Shyness Interior 2019; Jenkins 2006).

The features of CSR at bigger companies

In order for a bigger company to act upon sustainability with such practices as CSR it is of great weight that the higher management are committed to its engagement and that CSR is implemented either as a part in all departments or that the CSR department have close contact with all the other departments in terms of CSR (CEO of Shyness Interior 2019; Jenkins 2006). The importance of CSR within bigger companies are greater in the case of being a multinational company or having multinational stakeholders (Florea et al. 2011). According to Shaukat, Qui and Trojanowski (2016) "the greater the CSR orientation of the board (as measured by the board's independence, gender diversity, and financial expertise on audit committee), the more proactive and comprehensive the firm's CSR strategy, and the higher its environmental and social performance". Hence this as they also raised makes leaders at these companies use this as a competitive advantage and so forth (Shaukat, Qiu & Trojanowski 2016). CSR at a bigger company is not only focusing on the internal actions but in addition to this also have to look into stakeholders activities (Santos 2011). Companies see an increase improvement in its profitability when implementing CSR (Eberhard-Harribey 2006).

In terms of social responsibility, the code of conducts and agreements are closely connected to the bigger companies, due to revealed inconvenience in terms of workers safety and bad working conditions and low labour costs, initially created the requirements of such from the beginning (Fletcher 2013).

Furthermore, bigger companies have started to get involved in different initiatives and have created a collected responsible taking "…Multinational firms are spreading their efforts to create positive impact over a wider set of issues and locations"(Alexander 2019). Alexander (2019) also raise the discussion of companies own participation in the activity of governance through manufacturing (ibid.). Examples of this have been initiatives such as the Better Cotton Initiative, started by global companies, created to make more sustainable cotton mainstream the biggest collaboration towards sustainable cultivation and use of cotton in production (BCI n.d; BCI 2018). Another example of initiative created through collective initiative taking is the Sustainable Apparel Coalition, SAC, which aim is to make companies implement methods of identifying what changes can be made within manufacturing and to make better choices in product development in terms of included materials (SAC 2019).

CSR communicated to the public increase way the organisation is looked upon by the public, enhancing the loyalty of the customers (Andreu, Casado-Díaz & Mattila 2015; Perks, Farache, Shukla & Berry 2013; Wiener, Laforge & Goolsby 1990). The bigger the company, the larger the possibility of having competence and economy enough for creating good marketing. However, this have shown to be a reason for company to misuse and exploit in some bad cases ending up as greenwashing (Gogozan, Gheres & Pop 2012; Perks et al. 2013; Perzon 2019).

Table 1 differences of CSR in small vs big companies

ASPECTS OF CSR	SMALLER COMPANIES (SMES)	BIGGER COMPANIES AND CORPORATIONS
THE INCENTIVE OF IMPLEMENTING CSR	Obtaining regulatory and legal requirements Meeting customers demand on sustainability Sustainable engagement	Business opportunity, competitive advantage and increased profit Meeting customers and stakeholders demand on sustainability. Obtaining regulatory and legal requirements

MANAGEMENT OF CSR	Easier to obtain the mission of sustainability being fewer people with the same goal and lesser implications to overlook.	More difficult to manage that the CSR is obtained along the organisation. Hence there have to exist a dialogue between CSR department and all the other departments of the organisation or be a part of all departments.
SOCIAL RESPONSIBILITIES	Depends on the economic situation, but usually obtained by code of conducts, other agreements, company vistits (might include thirt party governance) and certifications.	More complex to obtain due to bigger processes and a larger amount of factories. Obtained through code of conducts, agreements, third party governance and certifications.
ENVIRONMENTAL RESPONSIBILITIES	Implement product stewardship through other methods than the use of new materials, rather securing that use of regular materials are carefully thought through. Many SMEs focusing on PSS, product service systems, such as leasing and so forth.	Implement product stewardship, depending on size, possible to have own research for new innovations. Bigger processes often requires certified materials and processes to be able to secure that the activities are sustainable.
CERTIFICATIONS AND INITIATIVES	Uses certifications and can be a member of initiatives but do in many cases lack the competence, time and the financial means.	Often a participating party in collectively create initiatives and have the financial means an the competence to fulfil the complex certification schemes.
COMMUNICATION OF CSR	Less economic means to use in terms of communication makes this challenging, may result in lost profit due to the publics lack of awareness what the company actually do .	Larger economic posibilities to use correctly, but may be exploit and misused ending with a greater risk of greenwashing the company.

Discussion

The incentives for big and small companies have showed to be similar no matter size, however, the idea of CSR were initially created for the bigger and global companies to due to their often many and complex processes and due to difficulties of overlooking all parts of e.g. manufacturing (CEO of Shyness Interior 2019; Groza, Pronschinske & Walker 2011; Jenkins 2006; Sharp & Zaidman 2010).

Although the bigger companies have the means necessary to change and be active partners in initiatives, having their own research for new innovations and have the means of implementing certified materials and products to their assortments, they are not highly flexible in terms of making quick turns. Henceforth, this implies that changing its CSR activities is more difficult than for a smaller company (CEO of Shyness Interior 2019; Jenkins 2006; Perzon 2019; Santos 2011). However the smaller companies may have difficulties in terms of adapting to changing rules of certifications and certification schemes and requirements either legally or required by customers due to the complexity and the costs of applying such (CEO of Shyness Interior 2019; Shah, Ganji & Hasan 2016). Smaller companies tend to have a much closer relationship with society and especially the society the SME is acting within, also tend to have close contact with such things as manufacturing, they still uses codes of conduct and other agreements. But the bigger companies are further away from production and are depending on having such agreements as codes of conducts to be able to ensure the business is actually following the decided company principles and are fulfilling what is demanded by their customers (CEO of Shyness Interior 2019; Florea et al. 2011; Jenkins et al. 2004; Santos 2011; Textilimportörerna 2018). However, the smaller companies often have to compromise what to focus on and how thoroughly the social responsibility is followed (Feniser & Lungu 2015).

According to the study, corporate actors or bigger companies within the study shown to have large resources, creating an asymmetry especially in terms of possibilities of using certification schemes and when creating initiatives, this gives the bigger companies greater control of surrounding relationships on the market (Alexander 2019; CEO of Shyness Interior 2019; Feniser & Lungu 2015). Henceforth, this creates obstacles for the smaller companies in terms of their continuous work with CSR even though they are actually doing right in terms of engagement, but may lose profit or loyal customers due to lack of certifications (Gogozan, Gheres & Pop 2012).

Overlooking smaller companies strategical possibilities in terms of material use and overcoming difficulties with competence and financial obstacles, they move further by the use of product stewardship through participate in activities such as educating customers in better caretaking of products, implementing PSS. PSS is implemented through the start of a leasing service or such as the wash and ironing service of their own bed linen by Shyness Interior (CEO of Shyness Interior 2019; Jenkins 2006; Martinez et al. 2010; Perzon 2019; Shyness Interior n.d-c).

Conclusion

Approaching CSR can through both the participate observation as a CSR Intern and through the literature review, be looked upon differently depending on if working with CSR at a small or big company. Through the use of CSR, companies implement important activities to their business, crucial to creating a change in terms of sustainability on the society, the environment and financially. However these activities appear to significantly differ between small and big companies due to different capacity both in competence and the amount of financial support one have to lay on the activities regarding CSR. Furthermore, clear differences were found in terms of the ability to adapt and be an acting member of initiatives or to use certification schemes. There exists an asymmetry that make these more favourable for the bigger companies in comparison to the smaller. CSR is more complex and non-flexible in terms of the quick changes that may be involved with the practices of CSR at bigger companies, due to a broader spectra of agreements and more complex processes. Furthermore the bigger companies having many stakeholders and have to control, maybe more than one factory or having a broad spectra of different products including even further treatments, makes it hard for the bigger companies in comparison to the smaller making material changes or profiling towards more sustainable methods. But on the contrary, the smaller companies lack the means needed for own research or inventing new materials, it may even be impossible to implement new materials that exists on the market, because it is not affordable enough for a smaller production. Hence, the smaller companies can adopt to other techniques instead of using new materials, they can practice product stewardship by conscious use of common materials and broaden their business idea by implementing PSS, through leasing or other services besides their products and educate the public in conscious use of ones belongings.

There appear to be a gap of research made on the difference of CSR between small and big companies and also it lack in research on this specifically connected to the textile industry. When it comes to exploring how Shyness Interior worked with sustainability and the matters of CSR, there have to be acknowledged that they may not be seen upon as the norm of smaller companies or SMEs in terms of its use of CSR, due to the fact that the company initially were founded upon the idea of being a sustainable company. This study may not be applicable as a general suggestion of the difference of CSR at SMEs and the bigger companies, but rather it is exploring the live work with CSR practices and a literature review on CSR in general and not specifically within the industry of textiles. For future research it would be of interest to investigate this difference through a more extensive study including more data from interviews from both small and big companies, additionally doing this by overlooking the practise within the textile industry.

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